

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**GOVERNMENT HOUSE**

**O11100100100**

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

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

22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,000,000	1,000,000		150,000		150,000	15.00
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT							
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT							
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT							
22040107	GRANT TO PRIVATE COMPANIES - CURRENT							
22040109	GRANTS TO COMMUNITIES/NGOs	5,000,000	5,000,000		50,000		50,000	1.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS							
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	10,000,000	10,000,000		100,000		100,000	1.00
220402	<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>							
2208	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>							
220801	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>							
2209	<b>LOSS ON FOREIGN EXCHANGE</b>							
220901	<b>LOSS ON FOREIGN EXCHANGE</b>							
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>4,835,000,000</b>	<b>5,979,000,000</b>	<b>519,431,161</b>	<b>634,419,978</b>	<b>854,206,300</b>	<b>2,008,057,439</b>	<b>41.53</b>

**BORNO STATE BUDGET 2020**

**RECURRENT EXPENDITURE**

**DEPUTY GOVERNOR'S OFFICE O11100100200**

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

<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	30,000,000	30,000,000	4,046,000	10,500,000		14,546,000	48.49	
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000	50,000,000	23,602,000	13,190,500	64,190,500	100,983,000	201.97	
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000,000	50,000,000		27,500,000		27,500,000	137.50	
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000	40,000,000				0	0.00	
<b>220222</b>	<b>UTILITIES - GENERAL</b>						0		
22022204	SATELITE BROADCAST CHARGES	10,000,000	10,000,000		2,000,000		2,000,000	20.00	
22022203	INTERNET ACCESS CHARGES	15,000,000	15,000,000		3,500,000		3,500,000	23.33	
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	8,000,000	8,000,000		3,000,000		3,000,000	37.50	
22022302	BOOKS	2,000,000	2,000,000		700,000		700,000	35.00	
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	30,000,000	30,000,000		1,300,000		1,300,000	4.33	
22022402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	5,000,000		750,000		750,000	15.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,000,000	15,000,000		2,000,000		2,000,000	13.33	
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000	5,000,000		250,000		250,000	5.00	
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								

22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES						
22022413	MINOR ROAD MAINTENANCE						
<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	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	35,000,000			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	200,000	200,000			0	0.00
22022908	INSURANCE PREMIUM	10,000,000	10,000,000			0	0.00
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>						
22022001	REFRESHMENT & MEALS	30,000,000	30,000,000			0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	20,000,000	20,000,000			0	0.00
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022003	ADHOC DUTIES	1,200,000,000	1,200,000,000		40,496,575	40,496,575	3.37
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
<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>						
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	5,000,000	5,000,000			0	0.00
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	5,000,000	5,000,000			0	0.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT						
22040107	GRANT TO PRIVATE COMPANIES - CURRENT						
22040109	GRANTS TO COMMUNITIES/NGOs						
22040110	GRANTS TO ACADEMIC INSTITUTIONS						
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS						
<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>1,510,200,000</b>	<b>1,590,200,000</b>	<b>27,648,000</b>	<b>64,690,500</b>	<b>104,687,075</b>	<b>197,025,575</b>	<b>13.05</b>	

**BORNO STATE BUDGET 2020**

**RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>	<b>3,000,000</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>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>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>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>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>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>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>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>17,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

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

**O11101800100**



ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>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>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>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>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>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>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>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							

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

**BORNO BUDGET 2020  
RECURRENT EXPENDITURE**

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

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

22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>3,000,000</b>	<b>15.00</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>5,000,000</b>		<b>1,000,000</b>	<b>950,000</b>	<b>1,950,000</b>	<b>39.00</b>	
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT	<b>10,000,000</b>	<b>10,000,000</b>		<b>2,000,000</b>	<b>1,050,000</b>	<b>3,050,000</b>	<b>30.50</b>	
22022603	RESIDENTIAL RENT	<b>30,000,000</b>	<b>30,000,000</b>		<b>2,000,000</b>	<b>1,000,000</b>	<b>3,000,000</b>	<b>10.00</b>	
22022604	SECURITY VOTE (INCLUDING OPERATIONS/CJTF)								
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>5,000,000</b>		<b>1,000,000</b>	<b>1,000,000</b>	<b>2,000,000</b>	<b>40.00</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>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>100,000,000</b>	<b>100,000,000</b>	<b>18,000,000</b>	<b>5,000,000</b>	<b>120,701,470</b>	<b>143,701,470</b>	<b>143.70</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>50,000,000</b>		<b>1,000,000</b>	<b>172,815,000</b>	<b>173,815,000</b>	<b>347.63</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>1,260,000,000</b>	<b>1,260,200,000</b>	<b>218,542,420</b>	<b>231,582,630</b>	<b>545,534,885</b>	<b>995,659,934</b>	<b>79.02</b>	

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

HEAD OF SERVICE, O12500100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>254,000,000</b>	<b>11,726,336</b>	<b>12,110,308</b>	<b>12,823,077</b>	<b>36,659,721</b>	<b>14.43</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>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>							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
<b>21030104</b>	<b>SEVERANCE GRATUITY/FUNRNITURE ALLOWANCE</b>	<b>367,000,000</b>	<b>367,000,000</b>			<b>9,359,025</b>	<b>9,359,025</b>	<b>2.55</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>1,500,000</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	<b>50,000,000</b>	<b>50,000,000</b>	<b>2,102,400</b>	<b>300,000</b>	<b>2,000,000</b>	<b>4,402,400</b>	<b>8.80</b>
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000</b>	<b>1,000,000</b>		<b>300,000</b>	<b>500,000</b>	<b>800,000</b>	<b>80.00</b>
22020203	INTERNET ACCESS CHARGES	<b>1,000,000</b>	<b>1,000,000</b>		<b>300,000</b>	<b>500,000</b>	<b>800,000</b>	<b>80.00</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							
22022302	BOOKS							
22022303	NEWSPAPERS	<b>500,000</b>	<b>500,000</b>		<b>200,000</b>	<b>200,000</b>	<b>400,000</b>	<b>80.00</b>
22022304	MAGAZINES & PERIODICALS						<b>0</b>	
22022305	PRINTING OF NON SECURITY DOCUMENTS	<b>20,000,000</b>	<b>20,000,000</b>	<b>2,000,000</b>	<b>300,000</b>	<b>800,000</b>	<b>3,100,000</b>	<b>15.50</b>
22022306	PRINTING OF SECURITY DOCUMENTS	<b>16,000,000</b>	<b>16,000,000</b>	<b>1,500,000</b>	<b>300,000</b>	<b>500,000</b>	<b>2,300,000</b>	<b>14.38</b>
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>7,000,000</b>	<b>7,000,000</b>	<b>1,500,000</b>	<b>300,000</b>		<b>1,800,000</b>	<b>25.71</b>
22022402	MAINTENANCE OF OFFICE FURNITURE						<b>0</b>	

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

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>1,075,400,000</b>	<b>1,125,400,000</b>	<b>55,203,736</b>	<b>49,310,308</b>	<b>100,124,602</b>	<b>204,638,646</b>	<b>19.03</b>	

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**ESTABLISHMENT**                      **O12500500100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	<b>PERSONNEL COST</b>							
2101	<b>SALARY</b>							
210101	<b>SALARIES AND WAGES</b>	<b>28,000,000</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							
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>							
210201	<b>ALLOWANCES</b>	<b>1,500,000</b>	<b>1,500,000</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								
<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>1,500,000</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>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>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>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>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>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>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>34,500,000</b>	<b>150,000</b>	<b>45,000</b>	<b>0</b>	<b>195,000</b>	<b>0.57</b>	

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

DEPARTMENT OF PENSION

O11103500100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>3,675,000</b>	<b>1,699,747</b>	<b>1,699,747</b>	<b>1,133,164.56</b>	<b>4,532,658</b>	<b>123.34</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>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>							
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>1,000,000</b>	<b>50,000</b>	<b>40,000</b>	<b>50,000</b>	<b>140,000</b>	<b>14.00</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>200,000</b>	<b>50,000</b>	<b>40,000</b>	<b>50,000</b>	<b>140,000</b>	<b>70.00</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>500,000</b>		<b>30,000</b>	<b>50,000</b>	<b>80,000</b>	<b>16.00</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>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>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>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>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>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>							

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

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

SPECIAL DUTIES OFFICE (Project Monitoring & Special Duties)

O11101900100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>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>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>							
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>10,000,000</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>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>2,000,000</b>	<b>2,000,000</b>				<b>0</b>	<b>0.00</b>
22022302	BOOKS	<b>0</b>						
22022303	NEWSPAPERS	<b>0</b>						
22022304	MAGAZINES & PERIODICALS	<b>0</b>						
22022305	PRINTING OF NON SECURITY DOCUMENTS	<b>0</b>						
22022306	PRINTING OF SECURITY DOCUMENTS	<b>0</b>						
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES	<b>0</b>						

22022308	FIELD & CAMPING MATERIALS SUPPLIES	0						
22022309	UNIFORMS & OTHER CLOTHING	0						
22022310	TEACHING AIDS / INSTRUCTION MATERIALS	0						
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0						
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	0						
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	0						
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>300,000</b>	<b>300,000</b>				<b>0</b>	<b>0.00</b>
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000	3,000,000				0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	5,000,000				0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0						
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0						
22022405	MAINTENANCE OF PLANTS/GENERATORS	0						
22022406	OTHER MAINTENANCE SERVICES	0						
22022410	MAINTENANCE OF STREET LIGHTINGS	0						
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	0						
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES	0						
22022413	MINOR ROAD MAINTENANCE	0						
<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>	<b>10,700,000</b>	<b>10,700,000</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								
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>43,800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>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>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>	<b>1,000,000</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>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>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>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>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>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>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	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>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							
<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>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>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>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>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>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>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							
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>6,730,000</b>	<b>6,730,000</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>	<b>600,000</b>	<b>8.92</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

ABUJA LIAISON OFFICE

O11102100102

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>21,000,000</b>	<b>21,000,000</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>1,570,000</b>	<b>1,570,000</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>5,000,000</b>	<b>1,000,000</b>	<b>250,000</b>		<b>1,250,000</b>	<b>25.00</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>2,000,000</b>	<b>500,000</b>	<b>250,000</b>		<b>750,000</b>	<b>37.50</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>6,000,000</b>	<b>6,000,000</b>		<b>2,000,000</b>		<b>2,000,000</b>	<b>33.33</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>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>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>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)								
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>47,170,000</b>	<b>47,170,000</b>	<b>1,500,000</b>	<b>3,000,000</b>	<b>0</b>	<b>4,500,000</b>	<b>9.54</b>	

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**



ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>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>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>							
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>260,000</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>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>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	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>200,000</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>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>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>							

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>10,580,000</b>	<b>10,580,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES		1,000,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							

<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>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>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>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>100,000</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>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>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>690,000</b>	<b>1,690,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>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>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>							
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>4,723,000</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>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>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>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>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>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>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>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>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>58,600,000</b>	<b>128,600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MINISTRY OF AGRICULTURE AND NATURAL RESOURCES**



ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<b>2</b>				N	N	N		
<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>347,252,000</b>	<b>165,158,882</b>	<b>162,793,706</b>	<b>152,999,966</b>	<b>480,952,554</b>	<b>138.50</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>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>							
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>5,000,000</b>	<b>5,000,000</b>	<b>2,000,000</b>	<b>500,000</b>	<b>400,000</b>	<b>2,900,000</b>	<b>58.00</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	<b>6,000,000</b>	<b>6,000,000</b>	<b>500,000</b>	<b>400,000</b>	<b>600,000</b>	<b>1,500,000</b>	<b>25.00</b>
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>500,000</b>	<b>200,000</b>	<b>300,000</b>	<b>1,000,000</b>	<b>50.00</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>1,208,000</b>	<b>1,208,000</b>		<b>300,000</b>	<b>300,000</b>	<b>600,000</b>	<b>49.67</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>2,000,000</b>	<b>2,000,000</b>		<b>300,000</b>	<b>750,000</b>	<b>1,050,000</b>	<b>52.50</b>
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE	<b>7,000,000</b>	<b>7,000,000</b>		<b>300,000</b>	<b>650,000</b>	<b>950,000</b>	<b>13.57</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>							
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>2,000,000</b>	<b>2,000,000</b>		500000		<b>500,000</b>	<b>25.00</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>							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS	<b>2,000,000</b>	<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							
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>							

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>408,060,000</b>	<b>408,060,000</b>	<b>3,000,000</b>	<b>2,500,000</b>	<b>3,000,000</b>	<b>489,452,554</b>	<b>119.95</b>	

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY**

**'021502100100**

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

21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
<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>1,144,000</b>	<b>1,144,000</b>	<b>100,000</b>	<b>100,000</b>		<b>200,000</b>	<b>17.48</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>572,000</b>	<b>572,000</b>	<b>50,000</b>	<b>50,000</b>		<b>100,000</b>	<b>17.48</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>5,722,000</b>	<b>5,722,000</b>	<b>100,000</b>	<b>100,000</b>		<b>200,000</b>	<b>3.50</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>525,000</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>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>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>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>							
220301							
<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>119,407,000</b>	<b>119,407,000</b>	<b>250,000</b>	<b>400,000</b>	<b>0</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	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>355,400,000</b>	<b>35,654,074</b>	<b>33,340,577</b>	<b>26,588,777</b>	<b>95,583,427</b>	<b>26.89</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>							
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>1,000,000</b>	<b>500,000</b>	<b>300,000</b>	<b>250,000</b>	<b>1,050,000</b>	<b>105.00</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>1,000,000</b>	<b>300,000</b>	<b>330,000</b>	<b>200,000</b>	<b>830,000</b>	<b>83.00</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>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							
	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>1,000,000</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>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>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>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>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>360,547,000</b>	<b>360,547,000</b>	<b>1,500,000</b>	<b>1,480,000</b>	<b>450,000</b>	<b>99,013,427</b>	<b>27.46</b>	



**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE FERTILIZER COMPANY**

**'02150200101**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>REVISED BUDGET 2020</b>	<b>BUDGET 2020</b>	<b>FIRST QTER</b>	<b>2ND QTER</b>	<b>3RD 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>	<b>250,000</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>							
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>250,000</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>300,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>150,000</b>	<b>50.00</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>250,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>150,000</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>250,000</b>	<b>250,000</b>		<b>50,000</b>	<b>50,000</b>	<b>100,000</b>	<b>40.00</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>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>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>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>1,890,000</b>	<b>300,000</b>	<b>250,000</b>	<b>150,000</b>	<b>700,000</b>	<b>37.04</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MOHAMET LAWAN COLLEGE OF AGRICULTURE** **'021502100100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>314,000,000</b>	<b>76,666,228</b>	<b>74,635,642</b>	<b>70,572,691</b>	<b>221,874,561</b>	<b>70.66</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>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>								
<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>2,000,000</b>	<b>160,000</b>	<b>50,000</b>	<b>50,000</b>	<b>260,000</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>2,000,000</b>	<b>2,000,000</b>	<b>100,000</b>	<b>50,000</b>	<b>60,000</b>	<b>210,000</b>	<b>10.50</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>5,000,000</b>	<b>100,000</b>	<b>50,000</b>	<b>100,000</b>	<b>250,000</b>	<b>5.00</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>3,000,000</b>		<b>50,000</b>	<b>100,000</b>	<b>150,000</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>								
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>1,000,000</b>		<b>50,000</b>	<b>50,000</b>	<b>100,000</b>	<b>10.00</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>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>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>220301</b>	<b>STAFF LOANS</b>	<b>250,000</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>355,350,000</b>	<b>360,000</b>	<b>310,000</b>	<b>360,000</b>	<b>222,904,561</b>	<b>62.73</b>	

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

MINISTRY OF TRADE, INVESTMENT, & TOURISM

O22200100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>210101</b>	<b>SALARIES AND WAGES</b>	<b>105,000,000</b>	<b>105,000,000</b>	<b>23,431,403</b>	<b>22,799,226</b>	<b>22,552,538</b>	<b>68,783,167</b>	<b>65.51</b>
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>							
<b>210201</b>	<b>ALLOWANCES</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>16,083,080</b>			<b>16,083,080</b>	<b>160.83</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>4,300,000</b>	<b>4,300,000</b>	<b>1,500,000</b>	<b>600,000</b>	<b>1,000,000</b>	<b>3,100,000</b>	<b>72.09</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>1,050,000</b>	<b>400,000</b>	<b>300,000</b>	<b>200,000</b>	<b>900,000</b>	<b>85.71</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>2,100,000</b>	<b>2,100,000</b>	<b>1,100,000</b>	<b>300,000</b>	<b>300,000</b>	<b>1,700,000</b>	<b>80.95</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>								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	<b>5,200,000</b>	<b>5,200,000</b>				<b>0</b>	<b>0.00</b>	
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>1,500,000</b>	<b>1,500,000</b>		<b>200,000</b>	<b>200,000</b>	<b>400,000</b>	<b>26.67</b>	
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>2,000,000</b>	<b>2,000,000</b>		<b>400,000</b>	<b>500,000</b>	<b>900,000</b>	<b>45.00</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>525,000</b>	<b>525,000</b>		<b>300,000</b>	<b>300,000</b>	<b>600,000</b>	<b>114.29</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>	<b>126,000</b>	<b>126,000</b>		<b>100,000</b>		<b>100,000</b>	<b>79.37</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>1,575,000</b>		<b>600,000</b>	<b>500,000</b>	<b>1,100,000</b>	<b>69.84</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>							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
<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>133,376,000</b>	<b>3,000,000</b>	<b>2,800,000</b>	<b>3,000,000</b>	<b>93,666,247</b>	<b>70.23</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MAIDUGURI INTERNATIONAL HOTEL '022205200200**

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

<b>2101</b>	<b>SALARY</b>							
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>22,700,000</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>							
<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>600,000</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>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>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>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>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>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>STAFF LOANS</b>	<b>100,000</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								
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	<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>23,850,000</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	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	<b>PERSONNEL COST</b>							
2101	<b>SALARY</b>							
210101	<b>SALARIES AND WAGES</b>	37,000,000	37,000,000				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>							
210301	<b>SOCIAL BENEFITS</b>							
21030101	GRATUITY							
21030102	PENSION							

<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>1,389,000</b>	<b>1,389,000</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>1,000,000</b>				<b>0</b>	<b>0.00</b>
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES	<b>100,000</b>	<b>100,000</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>	<b>1,000,000</b>	<b>1,000,000</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>1,000,000</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>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>	<b>6,000,000</b>	<b>6,000,000</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>12,000,000</b>	<b>12,000,000</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>120,000</b>	<b>120,000</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>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>STAFF LOAN AND ADVANCE</b>	<b>1,000,000</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>63,109,000</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	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>15,000,000</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>500,000</b>	<b>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>							
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>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>15,500,000</b>				<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>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>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>							
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>500,000</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>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>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>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>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>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>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>STAFF LONS</b>	<b>400,000</b>	<b>400,000</b>				<b>0</b>	<b>0.00</b>

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>117,680,000</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	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	7,500,000	7,500,000	1,434,719	1,434,719	1,434,719	4,304,157	57.39
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	800,000	800,000				0	0.00
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							

<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>50,000</b>	<b>50,000</b>	<b>30,000</b>	<b>20,000</b>		<b>50,000</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>50,000</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>50,000</b>	<b>20,000</b>	<b>25,000</b>	<b>95,000</b>	<b>190.00</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>50,000</b>	<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>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>8,750,000</b>	<b>200,000</b>	<b>140,000</b>	<b>150,000</b>	<b>4,794,157</b>	<b>54.79</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO INVESTMENT COMPANY LTD**

**'022220190100**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>REVISED BUDGET 2020</b>	<b>BUDGET 2020</b>	<b>FIRST QTER</b>	<b>2ND QTER</b>	<b>3RD 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>	<b>23,000,000</b>	<b>23,000,000</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>1,864,000</b>	<b>1,864,000</b>				<b>0</b>	<b>0.00</b>
21020101	NON REGULAR ALLOWANCES							
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>							
21020223	GROUP LIFE INSURANCE	<b>1,325,000</b>	<b>1,325,000</b>				<b>0</b>	<b>0.00</b>
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>1,852,000</b>	<b>1,852,000</b>				<b>0</b>	<b>0.00</b>
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>418,000</b>	<b>418,000</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>94,000</b>	<b>94,000</b>				<b>0</b>	<b>0.00</b>
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							

22022205	WATER RATES	26,000	26,000				0	0.00
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	108,000	108,000				0	0.00
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	130,000	130,000				0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	122,000	122,000				0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	70,000	70,000				0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	69,000	69,000				0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	190,000	190,000				0	0.00
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
<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	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	126,000				0	0.00
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS	141,000	141,000				0	0.00
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>							
22022801	MOTOR VEHICLE FUEL COST	110,000	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	82,000				0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS	107,000	107,000				0	0.00
22022004	MEDICAL EXPENSES-LOCAL	913,000	913,000				0	0.00
22022006	POSTAGES & COURIER SERVICES	31,000	31,000				0	0.00
22022007	WELFARE PACKAGES	294,000	294,000				0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	78,000	78,000				0	0.00
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY	14,520,000	14,520,000				0	0.00
22022042	RECURRENT ADJUSTMENT							
<b>2203</b>								
220301	STAFF LOANS 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>							
<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>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	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>22,000,000</b>	<b>22,000,000</b>	<b>6,773,818</b>	<b>6,720,502</b>	<b>6,613,871</b>	<b>20,108,191</b>	<b>91.40</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							
<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>2,000,000</b>	<b>100,000</b>	<b>20,000</b>	<b>150,000</b>	<b>270,000</b>	<b>13.50</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>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>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>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>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>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>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>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>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>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>35,000,000</b>	<b>150,000</b>	<b>3,335,000</b>	<b>150,000</b>	<b>23,743,191</b>	<b>67.84</b>	

**BORNO STATE BUDGET 2020**

**RECURRENT EXPENDITURE**

**BORNO STATE HOTELS LIMITED**

**'022205200100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>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>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>							
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>1,000,000</b>				<b>0</b>	<b>0.00</b>
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>200,000</b>	<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>500,000</b>				<b>0</b>	<b>0.00</b>
22022202	TELEPHONE CHARGES	<b>200,000</b>	<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>100,000</b>				<b>0</b>	<b>0.00</b>
22022302	BOOKS	<b>1,000,000</b>	<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	<b>500,000</b>	<b>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							
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	1,000,000				0	0.00
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	100,000	100,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	200,000	200,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000	1,000,000				0	0.00
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL	600,000	600,000				0	0.00
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
<b>2203</b>								
<b>220301</b>	<b>STAFF LOAN AND ADVANCES</b>	200,000	200,000				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>41,600,000</b>	<b>41,600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,062,432</b>	<b>45.82</b>	

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO SUPPLY COMPANY '022206000100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>13,000,000</b>	<b>3,484,099</b>	<b>3,427,847</b>	<b>3,315,343</b>	<b>10,227,289</b>	<b>78.67</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>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>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>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>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>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>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>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	15,000,000						
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)
TOTAL RECURRENT EXPENDITURE	

15,000,000				10,227,289	68.18

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MINISTRY OF EDUCATION O51700100100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTR	2ND QTR	3RD QTR	TOTAL	PERFORMANCE (%)
2								
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	290,000,000	300,000,000	48,745,431	46,153,666	46,029,546	140,928,644	46.98
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES		12,000,000		3,960,000		3,960,000	33.00
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL	3,000,000	3,000,000	1,000,000	1,000,000	1,564,900	3,564,900	118.83
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	2,000,000	2,000,000	500,000	1,500,000	1,500,000	3,500,000	175.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	5,000,000	100,000	1,200,000	1,000,000	2,300,000	46.00
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 (STUDENTS UNIFORMS)	90,000,000	90,000,000	29,000,000	3,000,000	16,296,000	48,296,000	53.66	
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEEDING)	500,000,000	900,000,000		12,000,000	142,353,100	154,353,100	17.15	
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>700,000</b>	<b>1,750,000</b>	<b>500,000</b>	<b>2,950,000</b>	<b>59.00</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>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>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>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	525,000,000	28,746,600			28,746,600	5.48
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>CURRENT EXPENDITURE</b>		<b>1,428,000,000</b>	<b>1,850,000,000</b>	<b>60,646,600</b>	<b>24,810,000</b>	<b>163,214,000</b>	<b>389,599,244</b>	<b>21.06</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

TEACHING SERVICE BOARD

'051701400200

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
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<b>2</b>									
<b>21</b>	<b>PERSONNEL COST</b>								
<b>2101</b>	<b>SALARY</b>								
<b>210101</b>	<b>SALARIES AND WAGES (INCLUDING RECRUITMENT OF 2000 TEACHERS)</b>	<b>4,000,000,000</b>	<b>4,500,000,000</b>	<b>869,550,653</b>	<b>850,042,780</b>	<b>822,679,089</b>	<b>2,542,272,523</b>		<b>56.49</b>
21010101	SALARY								<b>0.00</b>
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>								
<b>210201</b>	<b>ALLOWANCES</b>		<b>200,000,000</b>				<b>15,360,242</b>	<b>15,360,242</b>	<b>7.68</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>1,600,000</b>	<b>1,600,000</b>	<b>1,000,000</b>	<b>500,000</b>		<b>1,500,000</b>		<b>93.75</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>2,000,000</b>	<b>1,000,000</b>	<b>1,000,000</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>	<b>3,000,000</b>	<b>3,000,000</b>	<b>500,000</b>	<b>700,000</b>	<b>400,000</b>	<b>1,600,000</b>		<b>53.33</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>3,000,000</b>	<b>350,000</b>	<b>800,000</b>	<b>600,000</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>3,200,000</b>	<b>3,200,000</b>	<b>150,000</b>		<b>200,000</b>	<b>350,000</b>	<b>10.94</b>
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>2,000,000</b>	<b>2,000,000</b>			<b>1,000,000</b>	<b>1,000,000</b>	<b>50.00</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>500,000</b>			<b>400,000</b>	<b>400,000</b>	<b>80.00</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>500,000</b>			<b>400,000</b>	<b>400,000</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>200,000</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>CURRENT EXPENDITURE</b>		<b>4,016,000,000</b>	<b>4,716,000,000</b>				<b>2,566,632,765</b>	<b>54.42</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**AGENCY FOR MEGA SCHOOL**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	BUDGET 2020	first qter	sec qter	APPROVED BUDGET 2019
<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					10,000,000
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION	10,000,000				
<b>2103</b>	<b>SOCIAL BENEFITS</b>	5,000,000				
<b>210301</b>	<b>SOCIAL BENEFITS</b>	0				
<b>21030101</b>	<b>GRATUITY</b>	0				

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

22022701	FINANCIAL CONSULTING	10,000,000				
22022702	INFORMATION TECHNOLOGY CONSULTING	0				
22022703	LEGAL SERVICES	0				
22022704	ENGINEERING SERVICES	0				
22022705	ARCHITECTURAL SERVICES	0				
22022706	SURVEYING SERVICES					
22022707	AGRICULTURAL CONSULTING					
22022708	MEDICAL CONSULTING	2,000,000				
22022709	AUDITING OF ACCOUNTS	2,000,000				
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>0</b>				
22022801	MOTOR VEHICLE FUEL COST	0				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	0				
22022803	PLANT / GENERATOR FUEL COST	0				
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>					
22022901	BANK CHARGES (OTHER THAN INTEREST)					
22022902	INSURANCE PREMIUM	30,000,000				
22022904	OTHER CRF BANK CHARGES	10,000,000				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN					
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS	5,000,000				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL	15,000,000				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0</b>				<b>20,000,000</b>
22022001	REFRESHMENT & MEALS	0				
22022002	HONORARIUM & SITTING ALLOWANCE	0				
22022003	PUBLICITY & ADVERTISEMENTS	0				
22022004	MEDICAL EXPENSES-LOCAL	0				
22022006	POSTAGES & COURIER SERVICES	0				
22022007	WELFARE PACKAGES	0				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	0				
22022009	SPORTING ACTIVITIES	0				
22022010	DIRECT TEACHING & LABORATORY COST	0				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0				
22022021	ELECTION-LOGISTICS SUPPORT					
22022037	MARGIN FOR INCREASE IN COSTS					
22022041	CONTINGENCY					
22022042	RECURRENT ADJUSTMENT	2,100,000				
<b>2203</b>						
<b>220301</b>		<b>1,426,915,000</b>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>0</b>				
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>93,413,000</b>				
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>	<b>21,631,000</b>				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS	25,000,000				
<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>	<b>50,000,000</b>	

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

MINISTRY OF FINANCE - HQTRS

O22000100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<b>2</b>								
<b>21</b>	<b>PERSONNEL COST</b>							
<b>2101</b>	<b>SALARY</b>							
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>40,000,000</b>	<b>40,000,000</b>	<b>8,551,643</b>	<b>8,544,335</b>	<b>8,471,518</b>	<b>25,567,497</b>	<b>63.92</b>
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	<b>150,700,000</b>	<b>150,700,000</b>				<b>0</b>	<b>0.00</b>
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>							
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,000,000</b>	<b>3,000,000</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>							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	<b>10,000,000</b>	<b>20,000,000</b>	<b>2,000,000</b>	<b>4,100,000</b>	<b>1,000,000</b>	<b>7,100,000</b>	<b>35.50</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	<b>5,000,000</b>	<b>10,000,000</b>	<b>554,000</b>	<b>1,500,000</b>	<b>500,000</b>	<b>2,554,000</b>	<b>25.54</b>
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	<b>0</b>						
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	<b>0</b>						
<b>220222</b>	<b>UTILITIES - GENERAL</b>							
22022201	ELECTRICITY CHARGES	<b>5,000,000</b>	<b>5,000,000</b>	<b>400,000</b>	<b>500,000</b>	<b>1,000,000</b>	<b>1,900,000</b>	<b>38.00</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	40,000,000	15,000,000	600,000	7,887,500	15,000,000	23,487,500	156.58	
22022302	BOOKS	40,000,000	10,000,000	9,650,000			9,650,000	96.50	
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	15,000,000	18,000,000		7,350,000	500,000	7,850,000	43.61	
22022402	MAINTENANCE OF OFFICE FURNITURE	6,000,000	6,000,000				0	0.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
<b>220225</b>	<b>TRAINING - GENERAL</b>								
22022501	LOCAL TRAINING	20,000,000	100,000,000	6,314,000	1,160,000		7,474,000	7.47	
22022502	INTERNATIONAL TRAINING	10,000,000	50,000,000				0	0.00	
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>								
22022601	SECURITY SERVICES	5,000,000	5,000,000	50,000	450,000		500,000	10.00	
22022602	OFFICE RENT	6,000,000	6,000,000				0	0.00	
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
<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	10,000,000	20,000,000		9,100,000		9,100,000	45.50	
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>								
22022901	BANK CHARGES (OTHER THAN INTEREST)	2,000,000	2,000,000				0	0.00	
22022902	INSURANCE PREMIUM	2,000,000	2,000,000				0	0.00	
22022904	OTHER CRF BANK CHARGES	0							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								

22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>							
22022701	FINANCIAL CONSULTING	30,000,000	50,000,000				0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	10,000,000	10,000,000				0	0.00
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>							
22022001	REFRESHMENT & MEALS	5,000,000	15,000,000	1,930,000	2,150,000		4,080,000	27.20
22022002	HONORARIUM & SITTING ALLOWANCE	15,000,000	15,000,000		2,000,000		2,000,000	13.33
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
<b>2203</b>	<b>STAFF LOAN</b>							
<b>220301</b>	<b>STAFF LOAN</b>							
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>							
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,100,000	2,100,000				0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040202	INTERNAL FINANCIAL OBLIGATIONS	1,426,915,000	7,207,707,000	503,500,000			503,500,000	6.99
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION	0						
22040203	AADS FINANCIAL OBLIGATION (CBN )	93,413,000	384,000,000				0	0.00
22040204	EXTERNAL FINANCIAL OBLIGATIONS	21,631,000	203,794,000				0	0.00
<b>2205</b>	<b>SUBSIDIES GENERAL</b>							
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	25,000,000	25,000,000				0	0.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
<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>1,998,759,000</b>	<b>8,375,301,000</b>				<b>604,762,997</b>	<b>7.22</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

MINISTRY OF FINANCE: - OFFICE OF THE ACCOUNTANT GENERAL O22000700100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>330,000,000</b>	<b>350,000,000</b>	<b>88,021,155</b>		<b>84,711,884</b>	<b>172,733,039</b>	<b>49.35</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>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>2,910,000,000</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>3,300,000,000</b>	<b>5,800,000,000</b>			<b>10,000,000</b>	<b>10,000,000</b>	<b>0.17</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>5,000,000</b>	<b>600,000</b>	<b>1,500,000</b>	<b>500,000</b>	<b>2,600,000</b>	<b>52.00</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	<b>10,000,000</b>	<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>4,000,000</b>	<b>400,000</b>	<b>400,000</b>	<b>500,000</b>	<b>1,300,000</b>	<b>32.50</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>20,000,000</b>	<b>30,000,000</b>	<b>500,000</b>	<b>8,000,000</b>	<b>6,150,000</b>	<b>14,650,000</b>	<b>48.83</b>
22022302	BOOKS	<b>5,000,000</b>	<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	20,000,000	20,000,000		2,575,000	500,000	3,075,000	15.38
22022402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	5,000,000				0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022407	MAINTENANCE OF AIRCRAFTS							
22022408	MAINTENANCE OF SEA BOATS							
22022409	MAINTENANCE OF RAILWAY EQUIPMENT							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
<b>220225</b>	<b>TRAINING - GENERAL</b>							
22022501	LOCAL TRAINING	10,000,000	30,000,000		12,000,000		12,000,000	40.00
22022502	INTERNATIONAL TRAINING	5,000,000	20,000,000				0	0.00
22022503	N/A							
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>							
22022601	SECURITY SERVICES	15,000,000	15,000,000				0	0.00
22022602	OFFICE RENT	5,000,000	5,000,000				0	0.00
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>							
22022701	FINANCIAL CONSULTING	20,000,000	50,000,000		25,000,000	24,210,000	49,210,000	98.42
22022702	INFORMATION TECHNOLOGY CONSULTING	10,000,000	15,000,000				0	0.00
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>							
22022801	MOTOR VEHICLE / GENERATOR FUEL COST	20,000,000	20,000,000		7,245,000		7,245,000	36.23
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,000,000	5,000,000				0	0.00
22022803	PLANT / GENERATOR FUEL COST							
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>							
22022901	BANK CHARGES (OTHER THAN INTEREST)	9,900,000	9,900,000				0	0.00
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>							
22022001	REFRESHMENT & MEALS	5,000,000	5,000,000				0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	5,000,000	5,000,000	1,920,000	750,000		2,670,000	53.40
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							



22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
<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>6,738,900,000</b>	<b>9,838,900,000</b>				<b>3,497,274,039</b>	<b>35.55</b>

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**RECURRENT EXPENDITURE**

**BORNO STATE INTERNAL REVENUE SERVICE**

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

<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>111,000,000</b>	<b>111,000,000</b>	<b>24,149,352</b>	<b>23,957,844</b>	<b>23,973,494</b>	<b>72,080,690</b>	<b>64.94</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>9,000,000</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>							
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>4,000,000</b>	<b>4,000,000</b>				<b>0</b>	<b>0.00</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	<b>2,000,000</b>	<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>2,000,000</b>				<b>0</b>	<b>0.00</b>
22022202	TELEPHONE CHARGES	<b>2,000,000</b>	<b>2,000,000</b>				<b>0</b>	<b>0.00</b>
22022203	INTERNET ACCESS CHARGES	<b>6,000,000</b>	<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>7,000,000</b>	<b>10,000,000</b>				<b>0</b>	<b>0.00</b>
22022302	BOOKS							
22022303	NEWSPAPERS	<b>700,000</b>	<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>2,500,000</b>				<b>0</b>	<b>0.00</b>
22022306	PRINTING OF SECURITY DOCUMENTS	<b>4,500,000</b>	<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	1,500,000	1,500,000				0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	3,000,000	3,000,000				0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000	10,000,000				0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	2,000,000				0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000	2,000,000				0	0.00
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
<b>220225</b>	<b>TRAINING - GENERAL</b>							
22022501	LOCAL TRAINING	5,000,000	5,000,000				0	0.00
22022502	INTERNATIONAL TRAINING							
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>							
22022601	SECURITY SERVICES	2,300,000	2,300,000				0	0.00
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	2,000,000	2,000,000				0	0.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							

<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>							
22022801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000				0	0.00
22022802	PLANT / GENERATOR FUEL COST	2,000,000	2,000,000				0	0.00
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	1,000,000	1,000,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
<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>	929,000	929,000				0	0.00
<b>22022002</b>	<b>HONORARIUM &amp; SITTING ALLOWANCE</b>							
<b>22022003</b>	<b>PUBLICITY &amp; ADVERTISEMENTS</b>	10,000,000	24,000,000				0	0.00
<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>	500,000	500,000				0	0.00
<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>							
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>194,929,000</b>	<b>213,929,000</b>				<b>77,230,690</b>	<b>36.10</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

MINISTRY OF HEALTH

O52100100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>210101</b>	<b>SALARIES AND WAGES</b>	<b>401,000,000</b>	<b>401,873,000</b>	<b>221,204,123</b>	<b>218,466,319</b>	<b>213,064,310</b>	<b>652,734,753</b>	<b>162.42</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>660,000,000</b>	<b>160,000,000</b>	<b>38,460,000</b>			<b>38,460,000</b>	<b>24.04</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>3,000,000</b>	<b>3,000,000</b>	<b>1,000,000</b>	<b>8,400,000</b>		<b>9,400,000</b>	<b>313.33</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>1,500,000</b>	<b>1,500,000</b>	<b>200,000</b>	<b>200,000</b>	<b>500,000</b>	<b>900,000</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>2,000,000</b>	<b>800,000</b>	<b>1,000,000</b>		<b>1,800,000</b>	<b>90.00</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>3,000,000</b>	<b>250,000</b>	<b>900,000</b>	<b>500,000</b>	<b>1,650,000</b>	<b>55.00</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>2,000,000</b>	<b>250,000</b>		<b>500,000</b>	<b>750,000</b>	<b>37.50</b>
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>							
22022601	SECURITY SERVICES	<b>10,000,000</b>	<b>10,000,000</b>	<b>200,000</b>		<b>1,000,000</b>	<b>1,200,000</b>	<b>12.00</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>2,000,000</b>	<b>300,000</b>		<b>500,000</b>	<b>800,000</b>	<b>40.00</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>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								
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>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>300,000,000</b>	<b>400,000,000</b>	<b>49,004,833</b>	<b>12,680,000</b>	<b>54,220,000</b>	<b>115,904,833</b>		<b>28.98</b>
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES	<b>2,000,000</b>	<b>2,000,000</b>					<b>0</b>	<b>0.00</b>
22022008	LOGISTICS MANAGEMENT AND COORDINATION UNIT	<b>5,000,000</b>	<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>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>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>1,399,000,000</b>	<b>999,873,000</b>				<b>825,599,585</b>	<b>82.57</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

COLLEGE OF HEALTH TECHNOLOGY MAIDUGURI

O52110600100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<b>2</b>								
<b>21</b>	<b>PERSONNEL COST</b>							
<b>2101</b>	<b>SALARY</b>	<b>388,000,000</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>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>							
<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>1,500,000</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>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>2,000,000</b>	<b>40,000</b>		<b>100,000</b>	<b>140,000</b>	<b>7.00</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>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>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>1,500,000</b>		<b>600,000</b>	<b>80,000</b>	<b>680,000</b>	<b>45.33</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>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>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>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>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>428,600,000</b>				<b>2,360,000</b>	<b>0.55</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<b>2</b>		<b>900,000</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>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>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>2,000,000</b>	<b>150,000</b>	<b>450,000</b>	<b>100,000</b>	<b>700,000</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>700,000</b>	<b>700,000</b>	<b>100,000</b>	<b>300,000</b>	<b>100,000</b>	<b>500,000</b>	<b>71.43</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>4,000,000</b>	<b>50,000</b>	<b>1,350,500</b>	<b>100,000</b>	<b>1,500,500</b>	<b>37.51</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>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>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>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>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>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>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							
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>385,900,000</b>	<b>385,900,000</b>				<b>2,700,500</b>	<b>0.70</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE AGENCY FOR CONTROL OF HIV/AIDS AND MALARIA (BOSACAM) '011103300100**

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

21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
<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	500,000	500,000			0	0.00	
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000	500,000			0	0.00	
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	500,000	500,000			0	0.00	
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	500,000	500,000			0	0.00	
<b>220222</b>	<b>UTILITIES - GENERAL</b>							
22022201	ELECTRICITY CHARGES	100,000	100,000			0	0.00	
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000	1,000,000			0	0.00	
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	500,000	500,000			0	0.00	
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
<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	400,000				0	0.00
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	100,000	100,000				0	0.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
<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 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>5,000,000</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	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>600,000,000</b>	<b>1,000,000,000</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>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>10,000,000</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>2,000,000</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>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>10,000,000</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>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>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>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>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)	1,000,000	1,000,000				0	0.00
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>658,900,000</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	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>	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						
	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>						
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>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>100,000,000</b>	<b>0</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	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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 (INCLUDING RECRUITMENT OF MEDICAL DOCTORS)</b>							
21010101	SALARY	5,007,263,000	6,250,000,000	1,140,072,298	1,130,067,713	1,093,124,216	3,363,264,227	53.81
21010102	OVER TIME PAYMENTS							

21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>								
<b>210201</b>	<b>ALLOWANCES</b>	<b>100,000,000</b>	<b>100,000,000</b>	<b>13,500,000</b>	<b>42,380,000</b>		<b>55,880,000</b>	<b>55.88</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>8,000,000</b>	<b>8,000,000</b>	<b>1,000,000</b>	<b>2,600,000</b>	<b>1,000,000</b>	<b>4,600,000</b>	<b>57.50</b>	
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	<b>5,000,000</b>	<b>5,000,000</b>	<b>350,000</b>	<b>2,000,000</b>	<b>1,000,000</b>	<b>3,350,000</b>	<b>67.00</b>	
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
<b>220222</b>	<b>UTILITIES - GENERAL</b>								
22022201	ELECTRICITY CHARGES	<b>5,000,000</b>	<b>5,000,000</b>	<b>500,000</b>	<b>1,500,000</b>		<b>2,000,000</b>	<b>40.00</b>	
22022202	TELEPHONE CHARGES						<b>0</b>		
22022203	INTERNET ACCESS CHARGES	<b>2,500,000</b>	<b>2,500,000</b>	<b>100,000</b>	<b>500,000</b>	<b>500,000</b>	<b>1,100,000</b>	<b>44.00</b>	
22022204	SATELLITE BROADCASTING ACCESS CHARGES						<b>0</b>		
22022205	WATER RATES	<b>2,000,000</b>	<b>2,000,000</b>	<b>50,000</b>	<b>50,000</b>	<b>500,000</b>	<b>600,000</b>	<b>30.00</b>	
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>5,000,000</b>	<b>1,200,000</b>	<b>1,000,000</b>	<b>450,000</b>	<b>2,650,000</b>	<b>53.00</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	<b>10,000,000</b>	<b>10,000,000</b>	<b>200,000</b>	<b>300,000</b>	<b>1,000,000</b>	<b>1,500,000</b>	<b>15.00</b>	
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	<b>10,000,000</b>	<b>10,000,000</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>5,000,000</b>	<b>5,000,000</b>		<b>2,000,000</b>		<b>2,000,000</b>	<b>40.00</b>	
22022402	MAINTENANCE OF OFFICE FURNITURE	<b>5,000,000</b>	<b>5,000,000</b>		<b>1,335,000</b>		<b>1,335,000</b>	<b>26.70</b>	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	<b>5,000,000</b>	<b>5,000,000</b>		<b>355,000</b>	<b>4,233,000</b>	<b>4,588,000</b>	<b>91.76</b>	
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	<b>3,000,000</b>	<b>3,000,000</b>		<b>1,445,000</b>		<b>1,445,000</b>	<b>48.17</b>	
22022405	MAINTENANCE OF PLANTS/GENERATORS	<b>10,000,000</b>	<b>10,000,000</b>		<b>5,535,000</b>		<b>5,535,000</b>	<b>55.35</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>10,000,000</b>	<b>10,000,000</b>				<b>0</b>	<b>0.00</b>	

22022502	INTERNATIONAL TRAINING	10,000,000	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	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	40,000,000	37,700,000	25,740,000	39,960,000		103,400,000	258.50
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	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	2,000,000					0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS	1,000,000	1,000,000					0	0.00
22022004	MEDICAL EXPENSES-LOCAL	5,000,000	5,000,000						
22022006	POSTAGES & COURIER SERVICES	1,000,000	1,000,000					0	0.00
22022007	WELFARE PACKAGES	2,000,000	2,000,000					0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000	100,000					0	0.00
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY	2,000,000	2,000,000					0	0.00
22022042	RECURRENT ADJUSTMENT								
<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>5,277,863,000</b>	<b>6,520,600,000</b>				<b>3,595,447,569</b>	<b>55.14</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

MINISTRY OF HOME AFFAIRS, INFORMATION, & CULTURE

O12300100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>253,000,000</b>	<b>253,000,000</b>	<b>75,149,373</b>	<b>73,565,856</b>	<b>71,680,301</b>	<b>220,395,530</b>	<b>87.11</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>7,213,000</b>	<b>7,213,000</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>4,000,000</b>	<b>4,000,000</b>	<b>1,100,000</b>	<b>970,000</b>	<b>500,000</b>	<b>2,570,000</b>	<b>64.25</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>2,000,000</b>	<b>600,000</b>	<b>1,000,000</b>	<b>150,000</b>	<b>1,750,000</b>	<b>87.50</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>25,000,000</b>	<b>25,000,000</b>	<b>500,000</b>	<b>1,700,000</b>	<b>1,350,000</b>	<b>3,550,000</b>	<b>14.20</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>11,000,000</b>	<b>11,000,000</b>	<b>400,000</b>	<b>2,500,000</b>	<b>1,000,000</b>	<b>3,900,000</b>	<b>35.45</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>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>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>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>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>10,000,000</b>	<b>6,561,620</b>	<b>2,120,000</b>	<b>4,000,000</b>	<b>12,681,620</b>	<b>126.82</b>	
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE	<b>2,000,000</b>	<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						
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>349,468,000</b>	<b>349,468,000</b>			<b>246,162,650</b>	<b>70.44</b>

## BORNO STATE BUDGET 2020

### RECURRENT EXPENDITURE

**INFORMATICS INSTITUTE '012301900100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	PROPOSED BUDGET 2021	PROPOSED BUDGET 2022	APPROVED BUDGET 2019
<b>2</b>						
<b>21</b>	<b>PERSONNEL COST</b>					
2101	SALARY					
210101	SALARIES AND WAGES					500,000
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
2102	ALLOWANCES AND SOCIAL CONTRIBUTION					
210201	ALLOWANCES					
21020101	NON REGULAR ALLOWANCES					
210202	SOCIAL CONTRIBUTIONS					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
2103	SOCIAL BENEFITS					
210301	SOCIAL BENEFITS	15,000,000				
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
2202	OVERHEAD COST					
220221	TRAVEL & TRANSPORT - GENERAL	525,000				100,000
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
220222	UTILITIES - GENERAL					200,000
22022201	ELECTRICITY CHARGES					
22022202	TELEPHONE CHARGES					
22022203	INTERNET ACCESS CHARGES					
22022204	SATELLITE BROADCASTING ACCESS CHARGES					
22022205	WATER RATES					
22022206	SEWAGE CHARGES	1,050,000				
22022207	LEASED COMMUNICATION LINES(S)	105,000				
22022208	MULTI YEAR TARIFF ORDER					
22022209	INTERACTIVE LEARNING NETWORK					
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL					
220223	MATERIALS & SUPPLIES - GENERAL					200,000
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES					
22022302	BOOKS	1,050,000				
22022303	NEWSPAPERS	2,467,000				
22022304	MAGAZINES & PERIODICALS					

22022305	PRINTING OF NON SECURITY DOCUMENTS					
22022306	PRINTING OF SECURITY DOCUMENTS					
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES					
22022308	FIELD & CAMPING MATERIALS SUPPLIES					
22022309	UNIFORMS & OTHER CLOTHING	1,050,000				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS	1,050,000				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,625,000				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	1,050,000				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	105,000				
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>525,000</b>				<b>100,000</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	525,000				
22022706	SURVEYING SERVICES					
22022707	AGRICULTURAL CONSULTING	315,000				
22022708	MEDICAL CONSULTING					
22022709	AUDITING OF ACCOUNTS					
22022710						
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>					<b>50,000</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>
22022901	BANK CHARGES (OTHER THAN INTEREST)					
22022902	INSURANCE PREMIUM	1,575,000				
22022904	OTHER CRF BANK CHARGES					
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN					
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL					
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	525,000				
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>					<b>50,000</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 LOAN						10,000
<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						
2209	LOSS ON FOREIGN EXCHANGE	29,542,000					
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>1,260,000</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO RADIO TELVESION CORPORATION**

**12300300100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
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<b>2</b>									
<b>21</b>	<b>PERSONNEL COST</b>	<b>21,616,000</b>							
<b>2101</b>	<b>SALARY</b>								
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>265,000,000</b>	<b>265,000,000</b>	<b>69,746,998</b>	<b>68,608,388</b>	<b>69,010,718</b>	<b>207,366,103</b>	<b>78.25</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>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>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>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>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>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>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>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>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>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>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>355,740,000</b>	<b>334,124,000</b>	<b>69,746,998</b>	<b>68,608,388</b>		<b>207,366,103</b>	<b>62.06</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**COUNCIL FOR ARTS AND CULTURE**

**'012305700100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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	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>	<b>15,000,000</b>	<b>15,000,000</b>	<b>50,000</b>	<b>50,000</b>	<b>150,000</b>	<b>250,000</b>	<b>1.67</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>525,000</b>	<b>525,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>150,000</b>	<b>28.57</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>1,050,000</b>	<b>1,050,000</b>	<b>20,000</b>	<b>25,000</b>		<b>45,000</b>	<b>4.29</b>	
22022302	BOOKS	<b>105,000</b>	<b>105,000</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	<b>1,050,000</b>	<b>1,050,000</b>				<b>0</b>	<b>0.00</b>	
22022309	UNIFORMS & OTHER CLOTHING	<b>2,467,000</b>	<b>2,467,000</b>	<b>30,000</b>	<b>250,000</b>		<b>280,000</b>	<b>11.35</b>	
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>1,050,000</b>	<b>1,050,000</b>				<b>0</b>	<b>0.00</b>	
22022402	MAINTENANCE OF OFFICE FURNITURE	<b>1,050,000</b>	<b>1,050,000</b>				<b>0</b>	<b>0.00</b>	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	<b>2,625,000</b>	<b>2,625,000</b>				<b>0</b>	<b>0.00</b>	
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	<b>1,050,000</b>	<b>1,050,000</b>				<b>0</b>	<b>0.00</b>	
22022405	MAINTENANCE OF PLANTS/GENERATORS	<b>105,000</b>	<b>105,000</b>				<b>0</b>	<b>0.00</b>	
22022406	OTHER MAINTENANCE SERVICES	<b>525,000</b>	<b>525,000</b>				<b>0</b>	<b>0.00</b>	
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	525,000				0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST	315,000	315,000				0	0.00
22022806	COOKING GAS/FUEL COST							
<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	1,575,000				0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES	525,000	525,000				0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
<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>119,542,000</b>	<b>119,542,000</b>				<b>725,000</b>	<b>0.61</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MINISTRY OF JUSTICE**

**O32600100100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>224,160,000</b>	<b>31,896,044</b>	<b>18,309,649</b>	<b>4,225,028</b>	<b>54,430,720</b>	<b>24.28</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>21,616,000</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>92,000,000</b>	<b>24,715,000</b>		<b>17,500,000</b>	<b>42,215,000</b>	<b>45.89</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>4,025,000</b>	<b>4,025,000</b>	<b>1,200,000</b>	<b>750,000</b>	<b>250,000</b>	<b>2,200,000</b>	<b>54.66</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>3,440,000</b>	<b>600,000</b>	<b>750,000</b>	<b>250,000</b>	<b>1,600,000</b>	<b>46.51</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>5,732,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,000,000</b>	<b>3,100,000</b>	<b>54.08</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>7,506,000</b>	<b>200,000</b>	<b>400,000</b>	<b>1,500,000</b>	<b>2,100,000</b>	<b>27.98</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>50,000,000</b>			<b>50,000,000</b>	<b>50,000,000</b>	<b>100.00</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>120,000,000</b>	<b>18,322,039</b>	<b>20,000,000</b>	<b>60,500,000</b>	<b>98,822,039</b>	<b>82.35</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>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	4,000,000	4,000,000			0	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>						
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>2,292,000</b>	<b>2,292,000</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>220603</b>	<b>INSURANCE PREMIUM- VETTING OF CONTRACT</b>	<b>100,000,000</b>	<b>100,000,000</b>			<b>0</b>	<b>0.00</b>
<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>644,771,000</b>	<b>644,771,000</b>			<b>275,467,759</b>	<b>42.72</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>560,000,000</b>	<b>560,000,000</b>	<b>189,868,560</b>	<b>185,517,311</b>	<b>180,608,677</b>	<b>555,994,548</b>	<b>99.28</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>5,670,000</b>	<b>5,670,000</b>			<b>10,000,000</b>	<b>10,000,000</b>	<b>176.37</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>2,205,000</b>	<b>2,205,000</b>	<b>150,000</b>	<b>157,500</b>	<b>100,000</b>	<b>407,500</b>	<b>18.48</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>2,415,000</b>	<b>2,415,000</b>	<b>50,000</b>	<b>52,500</b>	<b>50,000</b>	<b>152,500</b>	<b>6.31</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>2,625,000</b>	<b>100,000</b>	<b>105,000</b>	<b>100,000</b>	<b>305,000</b>	<b>11.62</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>2,404,000</b>			<b>50,000</b>	<b>50,000</b>	<b>2.08</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>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>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>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>1,050,000</b>			<b>100,000</b>	<b>100,000</b>	<b>9.52</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>551,000</b>			<b>500,000</b>	<b>500,000</b>	<b>90.74</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>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							
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>580,810,000</b>	<b>580,810,000</b>		<b>185,832,311</b>	<b>572,814,000</b>	<b>567,509,548</b>	<b>97.71</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

SCHOOL OF HIGHER ISLAMIC STUDIES

'032600600100

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



21020225	HOUSING FUND CONTRIBUTION					
<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>1,050,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,157,625</b>	<b>500,000</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>545,000</b>	<b>545,000</b>	<b>572,250</b>	<b>600,863</b>	<b>519,000</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>1,000,000</b>	<b>1,050,000</b>	<b>1,102,500</b>	<b>1,000,000</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>1,300,000</b>	<b>1,300,000</b>	<b>1,365,000</b>	<b>1,433,250</b>	<b>1,525,000</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>105,000</b>	<b>105,000</b>	<b>110,250</b>	<b>115,763</b>	<b>100,000</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>52,000</b>	<b>54,600</b>	<b>57,330</b>	<b>50,000</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>54,000</b>	<b>56,700</b>	<b>59,535</b>	<b>52,000</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>134,106,000</b>	<b>140,811,300</b>	<b>147,851,865</b>	<b>133,746,000</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

COUNCIL ON PREROGATIVE OF MERCY

'032600300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020		PROPOSED BUDGET 2022	APPROVED BUDGET 2019
<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>	<b>12,000,000</b>
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>					
<b>210201</b>	<b>ALLOWANCES</b>	<b>500,000</b>	<b>500,000</b>		<b>1</b>	<b>500,000</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>250,000</b>	<b>100,000</b>	<b>105,000</b>	<b>250,000</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>500,000</b>		<b>1</b>	<b>500,000</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>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>500,000</b>		<b>1</b>	<b>500,000</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>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>100,000</b>		<b>1</b>	<b>100,000</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>80,000</b>		<b>1</b>	<b>80,000</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>					
<b>220901</b>	<b>LOSS ON FOREIGN EXCHANGE</b>					
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>2,930,000</b>	<b>14,930,000</b>	<b>150,000</b>	<b>157,507</b>	<b>13,930,000</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

MINISTRY OF SCIENCE , TECHNOLOGY AND INNOVATION

022800100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>6,000,000</b>	<b>12,000,000</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>							
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								
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>3,100,000</b>	<b>1,400,000</b>	<b>1,000,000</b>	<b>500,000</b>	<b>2,900,000</b>	<b>93.55</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>300,000</b>				<b>0</b>	<b>0.00</b>	
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING	<b>20,000,000</b>	<b>500,000,000</b>	<b>1,600,000</b>	<b>10,000,000</b>	<b>2,300,000</b>	<b>13,900,000</b>	<b>2.78</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>945,000</b>	<b>600,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,000,000</b>	<b>105.82</b>	
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST (STREET LIGHT FUELING)	<b>480,000,000</b>	<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>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>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								





<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>530,000,000</b>	<b>124,682,345</b>	<b>123,782,181</b>	<b>119,216,511</b>	<b>367,681,036</b>	<b>69.37</b>	
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>								
<b>210201</b>	<b>ALLOWANCES</b>	<b>10,000,000</b>	<b>10,000,000</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>14,000,000</b>	<b>14,000,000</b>	<b>2,100,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>5,100,000</b>	<b>36.43</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>2,000,000</b>	<b>700,000</b>	<b>500,000</b>	<b>300,000</b>	<b>1,500,000</b>	<b>75.00</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>5,000,000</b>	<b>200,000</b>	<b>1,000,000</b>	<b>2,900,000</b>	<b>4,100,000</b>	<b>82.00</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>50,000,000</b>			<b>1,200,000</b>	<b>1,200,000</b>	<b>2.40</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>23,000,000</b>		<b>1,700,000</b>	<b>18,240,000</b>	<b>19,940,000</b>	<b>86.70</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>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>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>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>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>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>							
<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>737,000,000</b>	<b>737,000,000</b>				<b>428,009,336</b>	<b>58.07</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

MINISTRY OF TRANSPORT

O22900100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>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>2,000,000</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>12,000,000</b>	<b>6,500,000</b>	<b>25,000,000</b>	<b>1,500,000</b>	<b>33,000,000</b>	<b>275.00</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>8,000,000</b>	<b>8,000,000</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>500,000</b>	<b>4,000,000</b>	<b>50.00</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>8,000,000</b>	<b>8,000,000</b>	<b>750,000</b>	<b>500,000</b>	<b>1,000,000</b>	<b>2,250,000</b>	<b>28.13</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>8,000,000</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>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>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>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>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						
<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							
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>64,000,000</b>	<b>76,000,000</b>				<b>40,500,000</b>	<b>53.29</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO EXPRESS TRANSPORT CORPORATION**                      **22905300100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	<b>PERSONNEL COST</b>	<b>120,000,000</b>	<b>120,000,000</b>				<b>0</b>	<b>0.00</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>	<b>8,473,000</b>	<b>8,473,000</b>			<b>8,473,000</b>	<b>8,473,000</b>	<b>100.00</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	<b>20,000,000</b>	<b>20,000,000</b>			<b>20,000,000</b>	<b>20,000,000</b>	<b>100.00</b>
21030102	PENSION							
21030103	DEATH BENEFITS							
22	<b>OTHER RECURRENT COSTS</b>							
2202	<b>OVERHEAD COST</b>							
220221	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,800,000</b>	<b>1,800,000</b>			<b>1,500,000</b>	<b>1,500,000</b>	<b>83.33</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>	<b>5,000,000</b>	<b>5,000,000</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							
220223	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	<b>5,000,000</b>	<b>5,000,000</b>				<b>0</b>	<b>0.00</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								
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>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								
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>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 LOAN AND ADVANCE</b>	<b>1,000,000</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>171,273,000</b>				<b>29,973,000</b>	<b>17.50</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**



ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>107,350,000</b>	<b>107,350,000</b>	<b>585,134</b>	<b>593,134</b>	<b>583,134</b>	<b>1,761,401</b>	<b>1.64</b>
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>							
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,369,000</b>	<b>5,369,000</b>			<b>5,369,000</b>	<b>5,369,000</b>	<b>100.00</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>3,000,000</b>			<b>1,000,000</b>	<b>1,000,000</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>1,038,000</b>	<b>1,038,000</b>			<b>1,000,000</b>	<b>1,000,000</b>	<b>96.34</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>4,000,000</b>			<b>1,500,000</b>	<b>1,500,000</b>	<b>37.50</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>3,000,000</b>			<b>1,500,000</b>	<b>1,500,000</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>							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>4,000,000</b>	<b>4,000,000</b>			<b>1,500,000</b>	<b>1,500,000</b>	<b>37.50</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 (CASUAL STAFF / ROAD RANGERS)	<b>50,000,000</b>	<b>50,000,000</b>			<b>50,000,000</b>	<b>50,000,000</b>	<b>100.00</b>
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>416,000</b>	<b>416,000</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>104,000</b>	<b>104,000</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 LOAN</b>	<b>519,000</b>	<b>519,000</b>				<b>0</b>	<b>0.00</b>

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>178,796,000</b>	<b>178,796,000</b>	<b>585,134</b>	<b>593,134</b>	<b>165,759,000</b>	<b>63,630,401</b>	<b>35.59</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT**

**O51400100100**

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

21020225	HOUSING FUND CONTRIBUTION								
<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	3,000,000	3,000,000				0	0.00	
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,000,000	2,000,000	750,000	1,000,000		1,750,000	87.50	
<b>220222</b>	<b>UTILITIES - GENERAL</b>	1,000,000	1,000,000	350,000	250,000	100,000	700,000	70.00	
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	5,000,000	1,100,000	1,000,000	400,000	2,500,000	50.00	
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING	2,000,000	2,000,000	200,000	250,000	500,000	950,000	47.50	
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,000,000	2,000,000				0	0.00	
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	100,000	100,000				0	0.00	
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000	3,000,000	600,000	500,000	500,000	1,600,000	53.33	
22022402	MAINTENANCE OF OFFICE FURNITURE	2,000,000	2,000,000			500,000	500,000	25.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	2,000,000			600,000	600,000	30.00	
22022405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000	2,000,000				0	0.00	
22022406	OTHER MAINTENANCE SERVICES	3,000,000	3,000,000			400,000	400,000	13.33	
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
<b>220225</b>	<b>TRAINING - GENERAL</b>								
22022501	LOCAL TRAINING	3,150,000	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>	<b>5,000,000</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>500,000</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>5,000,000</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>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>175,150,000</b>	<b>175,150,000</b>				<b>77,533,418</b>	<b>44.27</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>43,483,000</b>	<b>43,483,000</b>	<b>6,091,178</b>	<b>5,896,780</b>	<b>5,991,178</b>	<b>17,979,135</b>	<b>41.35</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>9,026,000</b>	<b>9,026,000</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>2,625,000</b>	<b>2,625,000</b>	<b>1,500,000</b>	<b>500,000</b>		<b>2,000,000</b>	<b>76.19</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>2,000,000</b>				<b>0</b>	<b>0.00</b>
22022201	ELECTRICITY CHARGES	<b>300,000,000</b>	<b>300,000,000</b>		<b>1,400,000</b>	<b>1,500,000</b>	<b>2,900,000</b>	<b>0.97</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>	<b>3,150,000</b>	<b>3,150,000</b>	<b>500,000</b>	<b>1,000,000</b>	<b>700,000</b>	<b>2,200,000</b>	<b>69.84</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>1,050,000</b>	<b>1,050,000</b>	<b>1,000,000</b>	<b>100,000</b>		<b>1,100,000</b>	<b>104.76</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>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>								
22022601	SECURITY SERVICES	<b>2,100,000</b>	<b>2,100,000</b>		<b>500,000</b>	<b>800,000</b>	<b>1,300,000</b>	<b>61.90</b>	
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>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>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>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>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>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>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>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>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>381,434,000</b>				<b>27,479,135</b>	<b>7.20</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**RURAL ELECTRIFICATION BOARD**                      23100300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>67,531,000</b>	<b>20,718,967</b>	<b>21,169,060</b>	<b>19,388,909</b>	<b>61,276,935</b>	<b>90.74</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>7,000,000</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>2,000,000</b>	<b>500,000</b>	<b>700,000</b>	<b>300,000</b>	<b>1,500,000</b>	<b>75.00</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>1,000,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>900,000</b>	<b>90.00</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>2,000,000</b>	<b>700,000</b>	<b>500,000</b>	<b>400,000</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								
	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>5,000,000</b>			<b>500,000</b>	<b>500,000</b>	<b>10.00</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>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>								
220301	STAFF LOANS AND ADVANCES	300,000	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>84,991,000</b>	<b>22,218,967</b>	<b>22,669,060</b>		<b>65,776,935</b>	<b>77.39</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>68,869,000</b>	<b>68,869,000</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>3,500,000</b>	<b>3,500,000</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>32,500,000</b>	<b>32,500,000</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							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	<b>2,500,000</b>	<b>2,500,000</b>				<b>0</b>	<b>0.00</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	<b>238,000</b>	<b>238,000</b>				<b>0</b>	<b>0.00</b>
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>1,200,000</b>	<b>1,200,000</b>				<b>0</b>	<b>0.00</b>
22022302	BOOKS							
22022303	NEWSPAPERS	<b>306,000</b>	<b>306,000</b>				<b>0</b>	<b>0.00</b>
22022304	MAGAZINES & PERIODICALS	<b>286,000</b>	<b>286,000</b>				<b>0</b>	<b>0.00</b>
22022305	PRINTING OF NON SECURITY DOCUMENTS	<b>1,200,000</b>	<b>1,200,000</b>				<b>0</b>	<b>0.00</b>
22022306	PRINTING OF SECURITY DOCUMENTS	<b>1,200,000</b>	<b>1,200,000</b>				<b>0</b>	<b>0.00</b>
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING	<b>420,000</b>	<b>420,000</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							
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	1,100,000			0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	2,043,000	2,043,000			0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,371,000	4,371,000			0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	340,000	340,000			0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	226,000	226,000			0	0.00
22022406	OTHER MAINTENANCE SERVICES	226,000	226,000			0	0.00
22022410	MAINTENANCE OF STREET LIGHTINGS						
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT						
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES						
22022413	MINOR ROAD MAINTENANCE	2,205,000	2,205,000			0	0.00
<b>220225</b>	<b>TRAINING - GENERAL</b>						
22022501	LOCAL TRAINING	714,000	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	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	525,000			0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING						
22022703	LEGAL SERVICES	551,000	551,000			0	0.00
22022704	ENGINEERING SERVICES	441,000	441,000			0	0.00
22022705	ARCHITECTURAL SERVICES	661,000	661,000			0	0.00
22022706	SURVEYING SERVICES	330,000	330,000			0	0.00
22022707	AGRICULTURAL CONSULTING						
22022708	MEDICAL CONSULTING						
22022709	AUDITING OF ACCOUNTS	1,500,000	1,500,000			0	0.00
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>						
22022801	MOTOR VEHICLE FUEL COST	1,191,000	1,191,000			0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST						
22022803	PLANT / GENERATOR FUEL COST	567,000	567,000			0	0.00
22022806	COOKING GAS/FUEL COST						
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>						
22022901	BANK CHARGES (OTHER THAN INTEREST)	226,000	226,000			0	0.00
22022902	INSURANCE PREMIUM	170,000	170,000			0	0.00
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>						
22022001	REFRESHMENT & MEALS	1,000,000	1,000,000			0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	2,800,000	2,800,000			0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	596,000	596,000			0	0.00
22022004	MEDICAL EXPENSES-LOCAL	357,000	357,000			0	0.00
22022006	POSTAGES & COURIER SERVICES	525,000	525,000			0	0.00
22022007	WELFARE PACKAGES	1,500,000	1,500,000			0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	113,000	113,000			0	0.00
22022009	SPORTING ACTIVITIES						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	525,000	525,000			0	0.00
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
<b>2203</b>							

220301								
2204	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>							
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,050,000	1,050,000				0	0.00
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>138,387,000</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	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	<b>PERSONNEL COST</b>							
2101	<b>SALARY</b>							
210101	<b>SALARIES AND WAGES</b>	41,000,000	41,000,000				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>	2,000,000	2,000,000				0	0.00
21020101	NON REGULAR ALLOWANCES							
210202	<b>SOCIAL CONTRIBUTIONS</b>							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							

<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>2,600,000</b>	<b>2,600,000</b>	<b>600,000</b>	<b>1,250,000</b>	<b>700,000</b>	<b>2,550,000</b>	<b>98.08</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>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>1,450,000</b>	<b>1,000,000</b>	<b>310,000</b>	<b>150,000</b>	<b>1,460,000</b>	<b>100.69</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>3,000,000</b>	<b>1,000,000</b>	<b>750,000</b>	<b>1,000,000</b>	<b>2,750,000</b>	<b>91.67</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>	<b>1,145,000</b>	<b>1,145,000</b>	<b>250,000</b>	<b>590,000</b>	<b>300,000</b>	<b>1,140,000</b>	<b>99.56</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>500,000</b>			<b>500,000</b>	<b>500,000</b>	<b>100.00</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>139,000</b>			<b>200,000</b>	<b>200,000</b>	<b>143.88</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>90,000</b>				<b>0</b>	<b>0.00</b>
22022901	BANK CHARGES (OTHER THAN INTEREST)					<b>50,000</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>76,000</b>	<b>76,000</b>			<b>50,000</b>	<b>50,000</b>	<b>65.79</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>40,000</b>			<b>50,000</b>	<b>50,000</b>	<b>125.00</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							



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>52,240,000</b>	<b>52,240,000</b>				<b>8,950,000</b>	<b>17.13</b>
		<b>580,000,000</b>						

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE SPORT COUNCIL**

**'053905100100**

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

22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	5,000,000	50,000	50,000		100,000	2.00
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES	1,500,000	1,500,000				0	0.00
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000	2,000,000				0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	100,000	100,000				0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000	2,000,000				0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES	1,000,000	1,000,000				0	0.00
<b>220225</b>	<b>TRAINING - GENERAL</b>							
22022501	LOCAL TRAINING	500,000	500,000				0	0.00
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>	300,000	300,000				0	0.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
<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>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>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>185,400,000</b>	<b>185,400,000</b>				<b>137,405,095</b>	<b>74.11</b>

**BORNO STATE BUDGET 2020**

**RECURRENT EXPENDITURE**

**EL-KANEMI WARRIORS FOOTBALL CLUB**

**'053905300200**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>80,000,000</b>	<b>1,513,877</b>	<b>1,513,877</b>	<b>1,513,877</b>	<b>4,541,631</b>	<b>5.68</b>
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>							
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,000,000</b>	<b>3,000,000</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	<b>2,500,000</b>	<b>2,500,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>450,000</b>	<b>18.00</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>800,000</b>	<b>800,000</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>500,000</b>	<b>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>	<b>2,500,000</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>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>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>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>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>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							
2203								
220301	STAFF LOAN	200,000	200,000				0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
22050102	MEAL SUBSIDY							
22050104	PETROLEUM/ENERGY SUBSIDY							
22050105	EDUCATION SUBSIDY							
22050106	AGRICULTURAL INPUTS SUBSIDY							
22050107	HEALTH SUBSIDY							
22050108	RELIGIOUS PILGRIMAGE SUBSIDY							
220502	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
2207	TRANSFERS-PAYMENT							
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE							
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE							
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS							
22070104	CRF REVENUE REMITTANCE BY PSEs							
2208	TRANSFERS-PAYMENT TO INDIVIDUALS							
220801	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
2209	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
23	RESEARCH AND DEVELOPMENT - RECURRENT							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>92,480,000</b>	<b>92,480,000</b>				<b>4,991,631</b>	<b>5.40</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MINISTRY OF WATER RESOURCES**

**O25200100100**

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

21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
<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>3,000,000</b>	<b>3,000,000</b>	<b>900,000</b>	<b>1,000,000</b>	<b>500,000</b>	<b>2,400,000</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>								
22022201	ELECTRICITY CHARGES	<b>100,000,000</b>	<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>2,000,000</b>	<b>300,000</b>	<b>1,000,000</b>	<b>700,000</b>	<b>2,000,000</b>	<b>100.00</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>2,500,000</b>	<b>1,000,000</b>	<b>500,000</b>	<b>800,000</b>	<b>2,300,000</b>	<b>92.00</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>7,000,000</b>	<b>800,000</b>	<b>500,000</b>	<b>1,000,000</b>	<b>2,300,000</b>	<b>32.86</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>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>200,000</b>				<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST	<b>300,000</b>	<b>300,000</b>				<b>0</b>	<b>0.00</b>
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST	<b>500,000,000</b>	<b>500,000,000</b>			<b>189,249,009</b>	<b>189,249,009</b>	<b>37.85</b>
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>600,000</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>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>1,225,600,000</b>				<b>567,589,466</b>	<b>46.31</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**RURAL WATER SUPPLY AND SANITATION AGENCY**

**'025210300100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>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>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>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>3,000,000</b>	<b>1,100,000</b>	<b>500,000</b>	<b>500,000</b>	<b>2,100,000</b>	<b>70.00</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>2,000,000</b>	<b>700,000</b>	<b>250,000</b>	<b>500,000</b>	<b>1,450,000</b>	<b>72.50</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>3,000,000</b>	<b>1,200,000</b>	<b>750,000</b>	<b>500,000</b>	<b>2,450,000</b>	<b>81.67</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>							
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>20,000,000</b>	<b>20,000,000</b>				<b>0</b>	<b>0.00</b>
<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>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>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>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)							

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

**MINISTRY OF RELIGIOUS AFFAIRS '055200100100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>13,000,000</b>	<b>6,656,025</b>	<b>6,967,360</b>	<b>6,776,483</b>	<b>20,399,868</b>	<b>156.92</b>
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>							
<b>210201</b>	<b>ALLOWANCES</b>	<b>8,000,000</b>	<b>8,000,000</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>2,000,000</b>	<b>1,500,000</b>	<b>200,000</b>	<b>250,000</b>	<b>1,950,000</b>	<b>97.50</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>2,000,000</b>			<b>750,000</b>	<b>750,000</b>	<b>37.50</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>5,000,000</b>	<b>1,000,000</b>	<b>1,800,000</b>	<b>1,000,000</b>	<b>3,800,000</b>	<b>76.00</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>3,000,000</b>	<b>300,000</b>	<b>700,000</b>	<b>500,000</b>	<b>1,500,000</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>1,000,000</b>	<b>1,000,000</b>	<b>200,000</b>	<b>300,000</b>	<b>300,000</b>	<b>800,000</b>	<b>80.00</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>500,000</b>			<b>100,000</b>	<b>100,000</b>	<b>20.00</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>400,000</b>			<b>100,000</b>	<b>100,000</b>	<b>25.00</b>	
22022801	MOTOR VEHICLE FUEL COST	<b>100,000</b>	<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								



<b>21</b>	<b>PERSONNEL COST</b>						
<b>2101</b>	<b>SALARY</b>						
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>15,000,000</b>	<b>15,000,000</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>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>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>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>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>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>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>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>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								
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>16,110,000</b>					<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

BORNO STATE COUCLIL FOR ULAMAS

055200400100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>2,000,000</b>	<b>2,000,000</b>	<b>9,066,000</b>	<b>9,066,000</b>	<b>9,066,000</b>	<b>27,198,000</b>	<b>1359.90</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</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>							
<b>21030101</b>	<b>GRATUITY</b>							

21030102	PENSION							
21030103	DEATH BENEFITS							
22	<b>OTHER RECURRENT COSTS</b>							
2202	<b>OVERHEAD COST</b>							
220221	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	200,000	200,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	<b>UTILITIES - GENERAL</b>	200,000	200,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/LICENCE RENEWAL							
220223	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	200,000	200,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	<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>							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	<b>OTHER SERVICES - GENERAL</b>	200,000	200,000				0	0.00
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	<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>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>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>							
<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>		<b>2,960,000</b>	<b>2,960,000</b>				<b>27,198,000</b>	<b>918.85</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**ISLAMIC PREACHING BOARD**

**'055200200100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<b>2</b>								
<b>21</b>	<b>PERSONNEL COST</b>							
2101	SALARY						0	
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>14,000,000</b>	<b>14,000,000</b>		<b>10,000,000</b>		<b>10,000,000</b>	<b>71.43</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>250,000</b>				0	<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>250,000</b>	<b>250,000</b>				0	<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>20,000</b>				0	<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>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>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>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>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>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>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>		<b>14,610,000</b>	<b>14,610,000</b>				<b>10,000,000</b>	<b>68.45</b>

**BORNO STATE BUDGET 2020**

**RECURRENT EXPENDITURE**

PILGRIMS WELFARE BOARD

'011103700100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>31,000,000</b>	<b>4,473,399</b>	<b>4,520,598</b>	<b>4,732,474</b>	<b>13,726,471</b>	<b>44.28</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>							
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>900,000</b>	<b>900,000</b>	<b>100,000</b>	<b>150,000</b>	<b>100,000</b>	<b>350,000</b>	<b>38.89</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>500,000</b>	<b>50,000</b>		<b>50,000</b>	<b>100,000</b>	<b>20.00</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>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>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>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>								
220301	STAFF LOANS AND ADVANCES	100,000	100,000				0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
<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>							
<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	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>33,560,000</b>	<b>33,560,000</b>				<b>14,176,471</b>	<b>42.24</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

ISLAMIC RESEARCH CENTRE

'055200500100

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

21020101	NON REGULAR ALLOWANCES							
<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>360,000</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>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							
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>300,000</b>	<b>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>							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>390,000</b>	<b>390,000</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>								
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>								
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT								
22040102									
<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>19,900,000</b>	<b>19,900,000</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	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>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>10,500,000</b>					
21020101	NON REGULAR ALLOWANCES					<b>2,743,000</b>	<b>2,743,000</b>	<b>26.12</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>	<b>5,759,000</b>	<b>5,759,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,000,000</b>	<b>3,100,000</b>	<b>53.83</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>3,229,000</b>	<b>1,000,000</b>	<b>400,000</b>	<b>700,000</b>	<b>2,100,000</b>	<b>65.04</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>4,050,000</b>	<b>750,000</b>	<b>1,000,000</b>	<b>250,000</b>	<b>2,000,000</b>	<b>49.38</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>8,839,000</b>	<b>250,000</b>	<b>500,000</b>	<b>1,050,000</b>	<b>1,800,000</b>	<b>20.36</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>328,000</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>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>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)	500,000	500,000				0	0.00
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>3,291,000</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>313,735,000</b>				<b>180,766,779</b>	<b>57.62</b>

**RECURRENT EXPENDITURE**

BORNO STATE ENVIRONMENTAL PROTECTION AGENCY

'053501600100

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ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<b>2</b>								
<b>21</b>	<b>PERSONNEL COST</b>							
<b>2101</b>	<b>SALARY</b>							
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>725,000,000</b>	<b>725,000,000</b>	<b>89,572,819</b>	<b>88,379,969</b>	<b>87,509,425</b>	<b>265,462,213</b>	<b>36.62</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>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	<b>1,500,000</b>	<b>1,500,000</b>	<b>150,000</b>	<b>250,000</b>	<b>100,000</b>	<b>500,000</b>	<b>33.33</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	<b>1,000,000</b>	<b>1,000,000</b>				<b>0</b>	<b>0.00</b>
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
<b>220222</b>	<b>UTILITIES - GENERAL</b>							
22022201	ELECTRICITY CHARGES	<b>500,000</b>	<b>500,000</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	<b>200,000</b>	<b>40.00</b>
22022202	TELEPHONE CHARGES	<b>360,000</b>	<b>360,000</b>				<b>0</b>	<b>0.00</b>
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES	<b>126,000</b>	<b>126,000</b>				<b>0</b>	<b>0.00</b>
22022205	WATER RATES	<b>500,000</b>	<b>500,000</b>	<b>50,000</b>		<b>50,000</b>	<b>100,000</b>	<b>20.00</b>
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>720,000</b>	<b>720,000</b>			<b>50,000</b>	<b>50,000</b>	<b>6.94</b>
22022302	BOOKS	<b>70,000</b>	<b>70,000</b>				<b>0</b>	<b>0.00</b>
22022303	NEWSPAPERS	<b>100,000</b>	<b>100,000</b>				<b>0</b>	<b>0.00</b>
22022304	MAGAZINES & PERIODICALS	<b>150,000</b>	<b>150,000</b>				<b>0</b>	<b>0.00</b>
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES	<b>1,200,000</b>	<b>1,200,000</b>			<b>50,000</b>	<b>50,000</b>	<b>4.17</b>
22022309	UNIFORMS & OTHER CLOTHING	<b>1,500,000</b>	<b>1,500,000</b>				<b>0</b>	<b>0.00</b>
22022310	TEACHING AIDS / INSTRUCTION MATERIALS						<b>0</b>	
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	<b>50,000</b>	<b>50,000</b>				<b>0</b>	<b>0.00</b>
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	480,000			0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS						
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	240,000	240,000			0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000	1,000,000			0	0.00
22022406	OTHER MAINTENANCE SERVICES						
22022410	MAINTENANCE OF STREET LIGHTINGS						
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	1,000,000	1,000,000			0	0.00
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES						
22022413	MINOR ROAD MAINTENANCE	2,500,000	2,500,000			0	0.00
<b>220225</b>	<b>TRAINING - GENERAL</b>						
22022501	LOCAL TRAINING	1,000,000	1,000,000			0	0.00
22022502	INTERNATIONAL TRAINING	1,000,000	1,000,000			0	0.00
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>						
22022601	SECURITY SERVICES						
22022602	OFFICE RENT	500,000	500,000			0	0.00
22022603	RESIDENTIAL RENT						
22022604	SECURITY VOTE (INCLUDING OPERATIONS)	2,000,000	2,000,000			0	0.00
22022605	CLEANING & FUMIGATION SERVICES	5,000,000	5,000,000			0	0.00
22022606	LAND USE CHARGES						
22022607	RESCUE SERVICES	2,000,000	2,000,000			0	0.00
<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	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	5,000,000			0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST						
22022803	PLANT / GENERATOR FUEL COST	2,000,000	2,000,000			0	0.00
22022804	AIRCRAFT FUEL COST						
22022805	SEA BOAT FUEL COST						
22022806	COOKING GAS/FUEL COST						
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>						
22022901	BANK CHARGES (OTHER THAN INTEREST)	116,000	116,000			0	0.00
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>						
22022001	REFRESHMENT & MEALS	960,000	960,000			0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	480,000	480,000			0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	500,000	500,000			0	0.00
22022004	MEDICAL EXPENSES-LOCAL	500,000	500,000			0	0.00
22022006	POSTAGES & COURIER SERVICES	500,000	500,000			0	0.00
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	300,000	300,000			0	0.00
22022021	ELECTION-LOGISTICS SUPPORT						



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

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE TROPICAL FOREST ACTION PROGRAMME**

**'021510900300**

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

<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>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>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>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							
<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</b>	<b>15,000</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>20,000</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>							
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>	<b>100,000</b>	<b>100,000</b>				<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**FOREST RESERVE MANAGEMENT '021510900400**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>20,000</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>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>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								
	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>								
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>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							
<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>140,000</b>	<b>140,000</b>				<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>100,000,000</b>	<b>117,000,000</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>							
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>1,500,000</b>	<b>80,000</b>	<b>100,000</b>	<b>100,000</b>	<b>280,000</b>	<b>18.67</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>100,000</b>	<b>60,000</b>	<b>20,000</b>		<b>80,000</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>1,000,000</b>	<b>1,000,000</b>	<b>100,000</b>	<b>120,000</b>	<b>100,000</b>	<b>320,000</b>	<b>32.00</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>500,000</b>			<b>40,000</b>	<b>40,000</b>	<b>8.00</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>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>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>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>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								



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>103,800,000</b>	<b>120,800,000</b>				<b>720,000</b>	<b>0.60</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM**

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

21020225	HOUSING FUND CONTRIBUTION								
<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>25,000,000</b>	<b>25,000,000</b>	<b>1,400,000</b>	<b>2,000,000</b>	<b>1,000,000</b>	<b>4,400,000</b>	<b>17.60</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>1,355,000</b>	<b>1,355,000</b>	<b>300,000</b>	<b>500,000</b>	<b>300,000</b>	<b>1,100,000</b>	<b>81.18</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>2,000,000</b>	<b>300,000</b>	<b>500,000</b>	<b>200,000</b>	<b>1,000,000</b>	<b>50.00</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>3,000,000</b>	<b>1,000,000</b>		<b>500,000</b>	<b>1,500,000</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>								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>2,000,000</b>	<b>2,000,000</b>			<b>250,000</b>	<b>250,000</b>	<b>12.50</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>1,000,000</b>			<b>250,000</b>	<b>250,000</b>	<b>25.00</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>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>	<b>500,000</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>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>								
220301	STAFF LOANS & ADVANCES	<b>500,000</b>	<b>500,000</b>				<b>0</b>	<b>0.00</b>
<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>							
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>267,000,000</b>	<b>267,000,000</b>				<b>157,261,892</b>	<b>58.90</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE URBAN PLANNING AND DEVELOPMENT BOARD**

**'025305600100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>59,000,000</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>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>							
<b>21030101</b>	<b>GRATUITY</b>							
<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>500,000</b>	<b>200,000</b>	<b>100,000</b>	<b>100,000</b>	<b>400,000</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>1,000,000</b>	<b>50,000</b>	<b>150,000</b>	<b>50,000</b>	<b>250,000</b>	<b>25.00</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>1,000,000</b>	<b>50,000</b>	<b>50,000</b>	<b>100,000</b>	<b>200,000</b>	<b>20.00</b>	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS	<b>525,000</b>	<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								
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>200,000</b>	<b>200,000</b>			<b>50,000</b>	<b>50,000</b>	<b>25.00</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>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>								
220301								
<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	<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>68,000,000</b>	<b>68,000,000</b>				<b>900,000</b>	<b>1.32</b>

**BORNO STATE BUDGET 2020**

**RECURRENT EXPENDITURE**

MINISTRY FOR LOCAL GOVERNMENT AND EMIRATES AFFAIRS

O505100100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>67,200,000</b>	<b>18,626,279</b>	<b>19,204,724</b>	<b>18,959,901</b>	<b>56,790,904</b>	<b>84.51</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>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>							
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>20,000,000</b>	<b>40,000,000</b>	<b>2,000,000</b>	<b>2,400,000</b>	<b>1,500,000</b>	<b>5,900,000</b>	<b>14.75</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>1,301,000</b>	<b>350,000</b>	<b>400,000</b>	<b>300,000</b>	<b>1,050,000</b>	<b>80.71</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>1,680,000</b>	<b>650,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,050,000</b>	<b>62.50</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>36,750,000</b>	<b>36,750,000</b>			<b>1,000,000</b>	<b>1,000,000</b>	<b>2.72</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>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>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>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>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>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>44,000,000</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>								
220301	STAFF LOANS AND ADVANCES	2,000,000	2,000,000				0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS	300,000,000	300,000,000				0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
<b>2205</b>	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							
<b>220502</b>	SUBSIDY TO PRIVATE COMPANIES							
22050201	SUBSIDY TO PRIVATE COMPANIES							
<b>2207</b>	TRANSFERS-PAYMENT							
<b>220701</b>	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>	TRANSFERS-PAYMENT TO INDIVIDUALS							
<b>220801</b>	TRANSFERS-PAYMENT TO INDIVIDUALS							
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED							
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP							
<b>2209</b>	LOSS ON FOREIGN EXCHANGE							
220901	LOSS ON FOREIGN EXCHANGE							
22090101	LOSS ON FOREIGN EXCHANGE							
<b>23</b>	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>605,000,000</b>	<b>665,000,000</b>				<b>65,790,904</b>	<b>9.89</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

LOCAL GOVERNMENT PENSION BOARD

11103500100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<b>2</b>								
<b>21</b>	<b>PERSONNEL COST</b>							
<b>2101</b>	<b>SALARY</b>							
<b>210101</b>	<b>SALARIES AND WAGES</b>							
21010101	SALARY	8,406,000	8,406,000				0	0.00
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>	<b>GRATUITY</b>							

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

22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>							
22022701	FINANCIAL CONSULTING	551,000	551,000			0	0.00	
22022702	INFORMATION TECHNOLOGY CONSULTING	661,000	661,000			0	0.00	
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS	1,200,000	1,200,000			0	0.00	
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>							
22022801	MOTOR VEHICLE FUEL COST	621,000	621,000			0	0.00	
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST	1,000,000	1,000,000			0	0.00	
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>							
22022901	BANK CHARGES (OTHER THAN INTEREST)	145,000	145,000			0	0.00	
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL	661,000	661,000			0	0.00	
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES	8,000,000	8,000,000			0	0.00	
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	110,000	110,000			0	0.00	
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	165,000	165,000			0	0.00	
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY	2,205,000	2,205,000			0	0.00	
22022042	RECURRENT ADJUSTMENT							
<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>38,791,000</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	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>115,000,000</b>	<b>115,000,000</b>	<b>25,195,345</b>	<b>24,986,403</b>	<b>24,621,500</b>	<b>74,803,248</b>	<b>65.05</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>500,000</b>	<b>500,000</b>	<b>100,000</b>	<b>200,000</b>	<b>100,000</b>	<b>400,000</b>	<b>80.00</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	<b>2,000,000</b>	<b>2,000,000</b>	<b>300,000</b>	<b>900,000</b>	<b>300,000</b>	<b>1,500,000</b>	<b>75.00</b>
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	<b>525,000</b>	<b>525,000</b>				<b>0</b>	<b>0.00</b>
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							



22022801	MOTOR VEHICLE FUEL COST	500,000	500,000	300,000	100,000		400,000	80.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>							
22022901	BANK CHARGES (OTHER THAN INTEREST)	50,000	50,000			50,000	50,000	100.00
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>							
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000	1,000,000		500,000	300,000	800,000	80.00
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL	1,000,000	1,000,000		500,000	500,000	1,000,000	100.00
22022006	POSTAGES & COURIER SERVICES	200,000	200,000				0	0.00
22022007	WELFARE PACKAGES	1,500,000	1,500,000		250,000	700,000	950,000	63.33
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
<b>2203</b>								
<b>220301</b>								
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	300,000	300,000			300,000	300,000	100.00
<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>126,700,000</b>	<b>126,700,000</b>				<b>83,403,248</b>	<b>65.83</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

OFFICE OF THE STATE AUDITOR GENERAL O14000100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<b>2</b>								
<b>21</b>	<b>PERSONNEL COST</b>							
<b>2101</b>	<b>SALARY</b>	<b>118,327,000</b>	<b>118,327,000</b>	<b>42,678,880</b>	<b>40,380,793</b>	<b>40,307,475</b>	<b>123,367,148</b>	<b>104.26</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	<b>2,520,000</b>	<b>2,520,000</b>	<b>500,000</b>	<b>650,000</b>	<b>900,000</b>	<b>2,050,000</b>	<b>81.35</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	<b>525,000</b>	<b>525,000</b>	<b>100,000</b>		<b>300,000</b>	<b>400,000</b>	<b>76.19</b>
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
<b>220222</b>	<b>UTILITIES - GENERAL</b>							
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES	<b>240,000</b>	<b>240,000</b>			<b>100,000</b>	<b>100,000</b>	<b>41.67</b>
22022203	INTERNET ACCESS CHARGES	<b>640,000</b>	<b>640,000</b>	<b>300,000</b>	<b>250,000</b>		<b>550,000</b>	<b>85.94</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>525,000</b>	<b>300,000</b>	<b>100,000</b>		<b>400,000</b>	<b>76.19</b>
22022302	BOOKS	<b>60,000</b>	<b>60,000</b>			<b>40,000</b>	<b>40,000</b>	<b>66.67</b>
22022303	NEWSPAPERS	<b>60,000</b>	<b>60,000</b>				<b>0</b>	<b>0.00</b>
22022304	MAGAZINES & PERIODICALS	<b>10,000</b>	<b>10,000</b>				<b>0</b>	<b>0.00</b>
22022305	PRINTING OF NON SECURITY DOCUMENTS	<b>500,000</b>	<b>500,000</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								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	1,500,000	1,500,000	300,000	200,000	60,000	560,000	37.33	
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	525,000	525,000				0	0.00	
22022402	MAINTENANCE OF OFFICE FURNITURE	1,050,000	1,050,000				0	0.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	949,000	949,000				0	0.00	
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	105,000	105,000				0	0.00	
22022405	MAINTENANCE OF PLANTS/GENERATORS	157,000	157,000				0	0.00	
22022406	OTHER MAINTENANCE SERVICES	157,000	157,000				0	0.00	
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
<b>220225</b>	<b>TRAINING - GENERAL</b>								
22022501	LOCAL TRAINING	5,000,000	5,000,000	1,200,000	300,000	100,000	1,600,000	32.00	
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	10,000,000	10,000,000				0	0.00	
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>								
22022801	MOTOR VEHICLE FUEL COST	1,207,000	1,207,000				0	0.00	
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>								
22022901	BANK CHARGES (OTHER THAN INTEREST)	15,000	15,000				0	0.00	
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>								
22022001	REFRESHMENT & MEALS	525,000	525,000				0	0.00	
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000	1,000,000		3,000,000		3,000,000	300.00	
22022003	PUBLICITY & ADVERTISEMENTS	157,000	157,000				0	0.00	
22022004	MEDICAL EXPENSES-LOCAL	525,000	525,000				0	0.00	



22022006	POSTAGES & COURIER SERVICES	178,000	178,000				0	0.00
22022007	WELFARE PACKAGES	525,000	525,000				0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,050,000	1,050,000				0	0.00
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301								
2204	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>							
220401	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	200,000	200,000				0	0.00
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>148,232,000</b>	<b>148,232,000</b>				<b>132,067,148</b>	<b>89.09</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**CIVIL SERVICE COMMON**                      014700100100

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

21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
<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>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>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>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>1,000,000</b>				<b>0</b>	<b>0.00</b>
22022402	MAINTENANCE OF OFFICE FURNITURE	<b>1,500,000</b>	<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>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>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>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>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>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>1,500,000</b>				<b>0</b>	<b>0.00</b>
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS	<b>1,500,000</b>	<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>220301</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>							
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)							
<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>137,500,000</b>				<b>26,628,967</b>	<b>19.37</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**LOCAL GOVERNMENT SERVICE COMMISSION** **O14700200100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>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>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>900,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>300,000</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>500,000</b>	<b>500,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>150,000</b>	<b>30.00</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>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>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>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>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>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>92,700,000</b>				<b>450,000</b>	<b>0.49</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE HOUSE OF ASSEMBLY**

**O11200100100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
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2			N	N	N	N		
21	<b>PERSONNEL COST</b>							
2101	<b>SALARY</b>	635,000,000	635,000,000	20,175,131	18,573,578	19,152,373	57,901,081	9.12
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	280,000,000	280,000,000			53,050,000	53,050,000	18.95
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	370,000,000	370,000,000	15,000,000	5,600,000	12,810,000	33,410,000	9.03
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000,000	400,000,000	5,000,000	450,000		5,450,000	1.36
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	20,000,000	170,000,000	3,536,280	450,000		3,986,280	2.34
22022105	CONSTITUENCY VISITATION	500,000,000	500,000,000		6,500,000		6,500,000	1.30
220222	<b>UTILITIES - GENERAL</b>	100,000,000	100,000,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	21,000,000	21,000,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	<b>MAINTENANCE SERVICES - GENERAL</b>	100,000,000	100,000,000			12,000,000	12,000,000	12.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							

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



22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT						
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT						
22040107	GRANT TO PRIVATE COMPANIES - CURRENT						
22040109	GRANTS TO COMMUNITIES/NGOs						
22040110	GRANTS TO ACADEMIC INSTITUTIONS						
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS						
22022002	HONORARIUM & SITTING ALLOWANCE						
22022003	PUBLICITY & ADVERTISEMENTS						
22022004	MEDICAL EXPENSES-LOCAL						
22022006	POSTAGES & COURIER SERVICES						
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES						
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION						
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
<b>2203</b>							
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>2,000,000</b>	<b>2,000,000</b>			<b>0</b>	<b>0.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>4,000,000</b>	<b>4,000,000</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>3,728,263,000</b>	<b>4,518,263,000</b>			<b>348,569,611</b>	<b>7.71</b>

**BORNO STATE BUDGET 2020**

**RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>100,000,000</b>	<b>100,000,000</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>7,341,000</b>	<b>7,341,000</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>5,000,000</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>3,520,000</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>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>5,000,000</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>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>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>10,000,000</b>				<b>0</b>	<b>0.00</b>
22022801	MOTOR VEHICLE FUEL COST	<b>10,000,000</b>	<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>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>10,000,000</b>				<b>0</b>	<b>0.00</b>
22022001	REFRESHMENT & MEALS	<b>10,000,000</b>	<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								
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>199,361,000</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	3RD QTER	TOTAL	PERFORMANCE (%)
2				N	N	N		
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES AND WAGES	700,000,000	700,000,000	31,896,044	54,343,944	52,343,944	138,583,932	19.80
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	OUTFIT ALLOWANCES FOR JUSTICE/JUDICIAL OFFICERS	50,000,000	50,000,000			14,150,000	14,150,000	28.30
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							

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

22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES	2,000,000	2,000,000				0	0.00
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
<b>220227</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>							
22022701	FINANCIAL CONSULTING	8,000,000	8,000,000				0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	5,000,000	5,000,000				0	0.00
22022703	LEGAL SERVICES	12,000,000	12,000,000				0	0.00
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>							
22022801	MOTOR VEHICLE FUEL COST	40,000,000	40,000,000				0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	15,000,000	15,000,000				0	0.00
22022803	PLANT / GENERATOR FUEL COST	20,000,000	20,000,000				0	0.00
22022806	COOKING GAS/FUEL COST							
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>							
22022901	BANK CHARGES (OTHER THAN INTEREST)	200,000	200,000				0	0.00
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>							
22022001	REFRESHMENT & MEALS	6,000,000	6,000,000				0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	5,000,000	5,000,000				0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	3,000,000	3,000,000				0	0.00
22022004	MEDICAL EXPENSES-LOCAL	20,000,000	20,000,000				0	0.00
22022006	POSTAGES & COURIER SERVICES	1,000,000	1,000,000				0	0.00
22022007	WELFARE PACKAGES	2,000,000	2,000,000				0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	14,000,000	14,000,000				0	0.00
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	200,000	200,000				0	0.00
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY	1,500,000	1,500,000				0	0.00
22022042	RECURRENT ADJUSTMENT							
<b>2203</b>								
220301	STAFF LOANS 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							
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>							



22022203	INTERNET ACCESS CHARGES	100,000	100,000				0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES	50,000	50,000				0	0.00
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL	26,000	26,000				0	0.00
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	50,000	50,000				0	0.00
22022302	BOOKS	5,000,000	5,000,000				0	0.00
22022303	NEWSPAPERS	25,000	25,000				0	0.00
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS	50,000	50,000				0	0.00
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING	15,000	15,000				0	0.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	22,000	22,000				0	0.00
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	850,000	850,000				0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	350,000	350,000				0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	225,000	225,000				0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	250,000	250,000				0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	350,000	350,000				0	0.00
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
<b>220225</b>	<b>TRAINING - GENERAL</b>							
22022501	LOCAL TRAINING	316,000	316,000				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>							
22022801	MOTOR VEHICLE FUEL COST	230,000	230,000				0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							



22022806	COOKING GAS/FUEL COST						
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>						
22022901	BANK CHARGES (OTHER THAN INTEREST)	10,000	10,000			0	0.00
22022902	INSURANCE PREMIUM						
22022904	OTHER CRF BANK CHARGES						
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN						
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL						
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>						
22022001	REFRESHMENT & MEALS	200,000	200,000			0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	150,000	150,000			0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	150,000	150,000			0	0.00
22022004	MEDICAL EXPENSES-LOCAL	100,000	100,000			0	0.00
22022006	POSTAGES & COURIER SERVICES	50,000	50,000			0	0.00
22022007	WELFARE PACKAGES						
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000	50,000			0	0.00
22022009	SPORTING ACTIVITIES						
22022010	DIRECT TEACHING & LABORATORY COST						
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	39,000	39,000			0	0.00
22022021	ELECTION-LOGISTICS SUPPORT						
22022037	MARGIN FOR INCREASE IN COSTS						
22022041	CONTINGENCY						
22022042	RECURRENT ADJUSTMENT						
<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)						

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

**SHARIA COURT OF APPEAL** **O32605300100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>78,000,000</b>	<b>7,408,758</b>	<b>7,271,835</b>	<b>6,821,835</b>	<b>21,502,428</b>	<b>27.57</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>5,000,000</b>				<b>0</b>	<b>0.00</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	<b>5,000,000</b>	<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>600,000</b>				<b>0</b>	<b>0.00</b>
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES	<b>300,000</b>	<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>525,000</b>				<b>0</b>	<b>0.00</b>
22022302	BOOKS							
22022303	NEWSPAPERS	<b>75,000</b>	<b>75,000</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	<b>525,000</b>	<b>525,000</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							
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	1,050,000				0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	315,000	315,000				0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000	3,000,000				0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	525,000	525,000				0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	750,000	750,000				0	0.00
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
<b>220225</b>	<b>TRAINING - GENERAL</b>							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING	5,000,000	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	252,000				0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST	3,682,000	3,682,000				0	0.00
22022806	COOKING GAS/FUEL COST							
<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	2,100,000				0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL	15,000,000	15,000,000				0	0.00
22022006	POSTAGES & COURIER SERVICES	52,000	52,000				0	0.00
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							

22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
<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>121,751,000</b>	<b>136,751,000</b>				<b>21,502,428</b>	<b>15.72</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

JUDICIAL SERVICE COMMISSION

O31801100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>49,200,000</b>	<b>49,200,000</b>	<b>1,571,216</b>	<b>1,058,629</b>	<b>1,258,629</b>	<b>3,888,474</b>	<b>7.90</b>
21010101	SALARY							

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

22022501	LOCAL TRAINING	2,000,000	2,000,000				0	0.00
22022502	INTERNATIONAL TRAINING							
<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	100,000				0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	130,000	130,000				0	0.00
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>							
22022801	MOTOR VEHICLE FUEL COST	520,000	520,000				0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>							
22022901	BANK CHARGES (OTHER THAN INTEREST)	250,000	250,000				0	0.00
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>							
22022001	REFRESHMENT & MEALS	5,200,000	5,200,000				0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	150,000	150,000				0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	4,100,000	4,100,000				0	0.00
22022004	MEDICAL EXPENSES-LOCAL	4,100,000	4,100,000				0	0.00
22022006	POSTAGES & COURIER SERVICES	67,000	67,000				0	0.00
22022007	WELFARE PACKAGES	1,000,000	1,000,000				0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
<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>86,869,000</b>	<b>86,869,000</b>				<b>3,888,474</b>	<b>4.48</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>63,000,000</b>	<b>63,000,000</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>60,000,000</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>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>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>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>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>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>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>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							
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							
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>202,798,000</b>	<b>202,798,000</b>				<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE INDEPENDENT ELECTORAL COMMISSION                      O14800100100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	<b>PERSONNEL COST</b>							
2101	<b>SALARY</b>							
210101	<b>SALARIES AND WAGES</b>	8,134,000	8,134,000	4,003,469	3,287,326	3,455,526	10,746,321	132.12
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>							
210201	<b>ALLOWANCES</b>	4,000,000	4,000,000				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>							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,500,000	7,500,000	100,000		3,800,000	3,900,000	52.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000	3,000,000		100,000		100,000	3.33
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		6,000,000				0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		3,000,000				0	0.00
220222	<b>UTILITIES - GENERAL</b>							
22022201	ELECTRICITY CHARGES	2,000,000	2,000,000	50,000	50,000	100,000	200,000	10.00
22022202	TELEPHONE CHARGES	1,700,000	1,700,000				0	0.00
22022203	INTERNET ACCESS CHARGES	1,000,000	1,000,000				0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES						0	
22022205	WATER RATES	1,000,000	1,000,000				0	0.00
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>							

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

<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>							
22022001	REFRESHMENT & MEALS	1,000,000	1,000,000				0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000	1,000,000				0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	1,000,000	1,000,000				0	0.00
22022004	MEDICAL EXPENSES-LOCAL	2,000,000	2,000,000				0	0.00
22022006	POSTAGES & COURIER SERVICES	1,000,000	1,000,000				0	0.00
22022007	WELFARE PACKAGES	1,000,000	1,000,000				0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000	1,000,000				0	0.00
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
<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>57,834,000</b>	<b>66,834,000</b>				<b>14,996,321</b>	<b>22.44</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>35,000,000</b>	<b>35,000,000</b>	<b>5,808,011</b>	<b>6,048,163</b>	<b>5,835,858</b>	<b>17,692,031</b>	<b>50.55</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>5,000,000</b>	<b>5,000,000</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,000,000</b>	<b>3,100,000</b>	<b>62.00</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	<b>10,000,000</b>	<b>10,000,000</b>				<b>0</b>	<b>0.00</b>
<b>220222</b>	<b>UTILITIES - GENERAL</b>							
22022201	ELECTRICITY CHARGES	<b>759,000</b>	<b>759,000</b>			<b>300,000</b>	<b>300,000</b>	<b>39.53</b>
22022202	TELEPHONE CHARGES	<b>525,000</b>	<b>525,000</b>				<b>0</b>	<b>0.00</b>
22022203	INTERNET ACCESS CHARGES	<b>1,000,000</b>	<b>1,000,000</b>			<b>200,000</b>	<b>200,000</b>	<b>20.00</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>3,000,000</b>	<b>3,000,000</b>	<b>1,000,000</b>	<b>900,000</b>	<b>400,000</b>	<b>2,300,000</b>	<b>76.67</b>
22022302	BOOKS							
22022303	NEWSPAPERS	<b>64,000</b>	<b>64,000</b>				<b>0</b>	<b>0.00</b>
22022304	MAGAZINES & PERIODICALS	<b>2,000,000</b>	<b>2,000,000</b>	<b>200,000</b>	<b>500,000</b>	<b>600,000</b>	<b>1,300,000</b>	<b>65.00</b>
22022305	PRINTING OF NON SECURITY DOCUMENTS						<b>0</b>	
22022306	PRINTING OF SECURITY DOCUMENTS	<b>2,608,000</b>	<b>2,608,000</b>			<b>500,000</b>	<b>500,000</b>	<b>19.17</b>
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>5,000,000</b>	<b>5,000,000</b>	<b>800,000</b>	<b>500,000</b>		<b>1,300,000</b>	<b>26.00</b>
22022402	MAINTENANCE OF OFFICE FURNITURE	<b>2,520,000</b>	<b>2,520,000</b>				<b>0</b>	<b>0.00</b>

22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,050,000	3,050,000			0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,500,000	3,500,000			0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	7,000,000	7,000,000			0	0.00
22022406	OTHER MAINTENANCE SERVICES	710,000	710,000			0	0.00
22022410	MAINTENANCE OF STREET LIGHTINGS						
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT						
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES						
22022413	MINOR ROAD MAINTENANCE						
<b>220225</b>	<b>TRAINING - GENERAL</b>						
22022501	LOCAL TRAINING	3,625,000	3,625,000			0	0.00
22022502	INTERNATIONAL TRAINING						
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	50,000	50,000			0	0.00
22022601	SECURITY SERVICES						
22022602	OFFICE RENT						
22022603	RESIDENTIAL RENT						
22022604	SECURITY VOTE (INCLUDING OPERATIONS)						
22022605	CLEANING & FUMIGATION SERVICES						
22022606	LAND USE CHARGES						
22022607	RESCUE SERVICES						
<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	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	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>						
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>						
<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							
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>88,061,000</b>	<b>88,061,000</b>				<b>26,692,031</b>	<b>30.31</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MDA: ABBA ASHIGAR COLLEGE OF BUSINESS & ADMINISTRATIVE STUDIES**      **CODE: O1250060010C**

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

<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>1,000,000</b>	<b>100,000</b>	<b>80,000</b>	<b>50,000</b>	<b>230,000</b>	<b>23.00</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>1,500,000</b>	<b>100,000</b>	<b>100,000</b>	<b>50,000</b>	<b>250,000</b>	<b>16.67</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>1,000,000</b>	<b>1,000,000</b>	<b>40,000</b>	<b>60,000</b>	<b>80,000</b>	<b>180,000</b>	<b>18.00</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>2,000,000</b>			<b>100,000</b>	<b>100,000</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>								
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>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>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>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>220301</b>	<b>STAFF LOAN &amp; ADVANCES</b>	<b>545,000</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>220,900,000</b>				<b>78,498,171</b>	<b>35.54</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**KASHIM IBRAHIM COLLEGE OF EDUCATION '051701900100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>850,000,000</b>	<b>234,236,494</b>	<b>226,844,444</b>	<b>223,604,341</b>	<b>684,685,279</b>	<b>80.55</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>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>2,000,000</b>	<b>100,000</b>	<b>100,000</b>	<b>200,000</b>	<b>400,000</b>	<b>20.00</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>3,000,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>300,000</b>	<b>10.00</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>3,000,000</b>	<b>60,000</b>	<b>80,000</b>	<b>60,000</b>	<b>200,000</b>	<b>6.67</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>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>	<b>30,000,000</b>	<b>30,000,000</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>								
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>						
220301	STAFF LOANS AND ADVANCES						
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>						
<b>220401</b>	<b>LOCAL 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>911,000,000</b>			<b>685,765,279</b>	<b>75.28</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<b>2</b>								
<b>21</b>	<b>PERSONNEL COST</b>							
<b>2101</b>	<b>SALARY</b>							
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>717,500,000</b>	<b>717,500,000</b>	<b>150,251,946</b>	<b>145,839,569</b>	<b>141,161,830</b>	<b>437,253,345</b>	<b>60.94</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							
<b>21030102</b>	<b>PENSION</b>							
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>2,000,000</b>	<b>120,000</b>	<b>150,000</b>	<b>100,000</b>	<b>370,000</b>	<b>18.50</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	<b>1,000,000</b>	<b>1,000,000</b>	<b>40,000</b>	<b>100,000</b>	<b>100,000</b>	<b>240,000</b>	<b>24.00</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>1,000,000</b>	<b>100,000</b>	<b>110,000</b>	<b>80,000</b>	<b>290,000</b>	<b>29.00</b>
22022302	BOOKS	<b>1,000,000</b>	<b>1,000,000</b>	<b>100,000</b>		<b>80,000</b>	<b>180,000</b>	<b>18.00</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>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	1,000,000	1,000,000				0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	1,000,000	1,000,000				0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000	1,000,000				0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
<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>727,000,000</b>				<b>438,333,345</b>	<b>60.29</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**RAMAT POLYTECHNIC '051701800100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>1,023,475,000</b>	<b>354,964,278</b>	<b>350,227,831</b>	<b>341,479,207</b>	<b>1,046,671,315</b>	<b>102.27</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>	<b>10,000,000</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>	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>3,116,000</b>	<b>3,116,000</b>	<b>210,000</b>	<b>150,000</b>	<b>200,000</b>	<b>560,000</b>	<b>17.97</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>1,050,000</b>	<b>50,000</b>	<b>60,000</b>	<b>60,000</b>	<b>170,000</b>	<b>16.19</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>1,000,000</b>	<b>100,000</b>	<b>150,000</b>	<b>50,000</b>	<b>300,000</b>	<b>30.00</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>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>400,000</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>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>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 AND ADVANCES</b>	<b>1,000,000</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>1,041,650,000</b>	<b>355,324,278</b>			<b>1,047,751,315</b>	<b>100.59</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE LIBRARY BOARD '051700800100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<b>2</b>								
<b>21</b>	<b>PERSONNEL COST</b>	<b>125,000,000</b>						
<b>2101</b>	<b>SALARY</b>							
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>126,000,000</b>	<b>126,000,000</b>	<b>18,717,100</b>	<b>18,496,943</b>	<b>18,947,319</b>	<b>56,161,361</b>	<b>44.57</b>
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>							
<b>210201</b>	<b>ALLOWANCES</b>	<b>8,000,000</b>	<b>8,000,000</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>1,000,000</b>	<b>1,000,000</b>	<b>200,000</b>	<b>150,000</b>	<b>100,000</b>	<b>450,000</b>	<b>45.00</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>3,000,000</b>			<b>50,000</b>	<b>50,000</b>	<b>1.67</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>2,000,000</b>	<b>100,000</b>	<b>150,000</b>	<b>150,000</b>	<b>400,000</b>	<b>20.00</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>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>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>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>148,000,000</b>				<b>57,061,361</b>	<b>38.55</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

<b>COLLEGE OF EDUCATION WAKA-BIU</b>		<b>'051701900200</b>					
<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>BUDGET 2020</b>	<b>FIRST QTER</b>	<b>2ND QTER</b>	<b>3RD 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>890,000,000</b>	<b>890,000,000</b>	<b>128,625,849</b>	<b>127,009,101</b>	<b>124,816,597</b>	<b>380,451,546</b>	<b>42.75</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>	<b>1,512,000</b>	<b>1,512,000</b>	<b>120,000</b>	<b>140,000</b>	<b>150,000</b>	<b>410,000</b>	<b>27.12</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>1,000,000</b>	<b>140,000</b>	<b>140,000</b>	<b>100,000</b>	<b>380,000</b>	<b>38.00</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>1,500,000</b>	<b>100,000</b>	<b>80,000</b>	<b>60,000</b>	<b>240,000</b>	<b>16.00</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>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>	<b>3,000,000</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>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>2,500,000</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>							
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>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 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>904,512,000</b>	<b>904,512,000</b>				<b>381,531,546</b>	<b>42.18</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**AGENCY FOR MASS LITERACY**      '051701000100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>520,000,000</b>	<b>520,000,000</b>	<b>67,426,518</b>	<b>66,783,655</b>	<b>65,514,506</b>	<b>38.41</b>
21010101	SALARY						
21010102	OVER TIME PAYMENTS						
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES						
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>7,000,000</b>	<b>7,000,000</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>						

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	1,000,000	1,000,000	50,000			50,000	5.00	
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	1,000,000	100,000			100,000	10.00	
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	<b>UTILITIES - GENERAL</b>								
22022201	ELECTRICITY CHARGES	2,000,000	2,000,000		100,000	100,000	200,000	10.00	
22022202	TELEPHONE CHARGES	500,000	500,000				0	0.00	
22022203	INTERNET ACCESS CHARGES	500,000	500,000		50,000		50,000	10.00	
22022204	SATELLITE BROADCASTING ACCESS CHARGES						0		
22022205	WATER RATES	1,000,000	1,000,000				0	0.00	
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK	200,000	200,000				0	0.00	
22022210	SOFTWARE CHARGES/LICENCE RENEWAL								
220223	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000	500,000			50,000	50,000	10.00	
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS	400,000	400,000				0	0.00	
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS	1,000,000	1,000,000				0	0.00	
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	500,000	500,000				0	0.00	
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	200,000	200,000				0	0.00	
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	<b>MAINTENANCE SERVICES - GENERAL</b>								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000	300,000				0	0.00	
22022402	MAINTENANCE OF OFFICE FURNITURE	440,000	440,000				0	0.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	770,000	770,000				0	0.00	
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	165,000	165,000				0	0.00	
22022405	MAINTENANCE OF PLANTS/GENERATORS	275,000	275,000				0	0.00	
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	<b>TRAINING - GENERAL</b>								
22022501	LOCAL TRAINING	990,000	990,000				0	0.00	
22022502	INTERNATIONAL TRAINING								
220226	<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								
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							
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>							
22022801	MOTOR VEHICLE FUEL COST	123,000	123,000				0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	114,000	114,000				0	0.00
22022803	PLANT / GENERATOR FUEL COST	139,000	139,000				0	0.00
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>							
22022901	BANK CHARGES (OTHER THAN INTEREST)	100,000	100,000				0	0.00
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>							
22022001	REFRESHMENT & MEALS	190,000	190,000				0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	100,000	100,000				0	0.00
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES	50,000	50,000				0	0.00
22022007	WELFARE PACKAGES	50,000	50,000				0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000	50,000				0	0.00
22022009	SPORTING ACTIVITIES	50,000	50,000				0	0.00
22022010	DIRECT TEACHING & LABORATORY COST	50,000	50,000				0	0.00
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000	100,000				0	0.00
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
<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							

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>539,856,000</b>	<b>539,856,000</b>				<b>200,174,680</b>	<b>37.08</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO STATE UNIVERSAL BASIC EDUCATION BOARD**

**'051700300100**

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

22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>200,000,000</b>	<b>200,000,000</b>			<b>37,000,000</b>	<b>37,000,000</b>	<b>18.50</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							
	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>8,000,000</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>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>10,000,000</b>			<b>5,409,800</b>	<b>5,409,800</b>	<b>54.10</b>
22022001	REFRESHMENT & MEALS	1,000,000	1,000,000				0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
<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	20,000,000				0	0.00
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>876,000,000</b>	<b>876,000,000</b>				<b>96,023,958</b>	<b>10.96</b>

**BORNO STATE BUDGET 2020**

**RECURRENT EXPENDITURE**

**BORNO STATE SCHOLARSHIP BOARD**

**'051705600100**

<b>ECONOMIC CODE</b>	<b>DETAILED EXPENDITURE</b>	<b>REVISED BUDGET 2020</b>	<b>BUDGET 2020</b>	<b>FIRST QTER</b>	<b>2ND QTER</b>	<b>3RD 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>	<b>14,000,000</b>	<b>14,000,000</b>	<b>345,716</b>	<b>392,915</b>	<b>487,313</b>	<b>1,225,943</b>	<b>8.76</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>5,000,000</b>	<b>5,000,000</b>			<b>1,894,000</b>	<b>1,894,000</b>	<b>37.88</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>3,000,000</b>	<b>3,000,000</b>	<b>200,000</b>		<b>1,091,000</b>	<b>1,291,000</b>	<b>43.03</b>
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	<b>3,000,000</b>	<b>3,000,000</b>	<b>100,000</b>			<b>100,000</b>	<b>3.33</b>
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	<b>3,000,000</b>	<b>3,000,000</b>				<b>0</b>	<b>0.00</b>
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS						<b>0</b>	
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>500,000</b>	<b>500,000</b>			<b>545,000</b>	<b>545,000</b>	<b>109.00</b>
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES	<b>2,000,000</b>	<b>2,000,000</b>		<b>50,000</b>	<b>100,000</b>	<b>150,000</b>	<b>7.50</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>1,000,000</b>	<b>1,000,000</b>		<b>150,000</b>	<b>500,000</b>	<b>650,000</b>	<b>65.00</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							
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>500,000</b>		<b>500,000</b>	<b>500,000</b>	<b>100.00</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>300,000</b>		<b>100,000</b>	<b>100,000</b>	<b>33.33</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>60,000</b>		<b>55,000</b>	<b>55,000</b>	<b>91.67</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>1,000,000</b>		<b>500,000</b>	<b>500,000</b>	<b>50.00</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>							
220301	STAFF LOAN & ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
<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	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>33,360,000</b>	<b>33,360,000</b>	<b>645,716</b>		<b>20,579,000</b>	<b>7,010,943</b>	<b>21.02</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

BORNO STATE UNIVERSITY

'051702100100

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

21020101	NON REGULAR ALLOWANCES							
<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	2,000,000	2,000,000				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>	2,000,000	2,000,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/LICENCE RENEWAL							
<b>220223</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	5,000,000	5,000,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	3,000,000	3,000,000				0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
<b>220225</b>	<b>TRAINING - GENERAL</b>							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	1,000,000	1,000,000				0	0.00
22022601	SECURITY SERVICES							



22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
<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>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>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>364,100,000</b>				<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**NOMADIC EDUCATION**

**'051701100100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<b>2</b>								
<b>21</b>	<b>PERSONNEL COST</b>							
<b>2101</b>	<b>SALARY</b>							
210101	SALARIES AND WAGES	12,096,000	12,096,000				0	0.00
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>							
210201	ALLOWANCES	1,752,000	1,752,000				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	262,000	262,000	50,000	100,000	50,000	200,000	76.34
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							

22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
<b>220222</b>	<b>UTILITIES - GENERAL</b>	<b>105,000</b>	<b>105,000</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>105,000</b>	<b>105,000</b>	<b>100,000</b>	<b>50,000</b>	<b>100,000</b>	<b>250,000</b>		<b>238.10</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>SECURITY 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>							
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>							



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>100,000</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>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>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>250,000</b>				<b>0</b>	<b>0.00</b>
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							



<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>300,000,000</b>	<b>24,457,501</b>	<b>21,947,029</b>	<b>22,348,436</b>	<b>68,752,965</b>	<b>22.92</b>	
21010101	SALARY	21,000,000	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>								
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>5,000,000</b>	<b>5,000,000</b>	<b>1,000,000</b>	<b>750,000</b>	<b>700,000</b>	<b>2,450,000</b>	<b>49.00</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>6,000,000</b>	<b>250,000</b>	<b>250,000</b>	<b>300,000</b>	<b>800,000</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>70,000,000</b>	<b>105,000,000</b>	<b>5,195,500</b>		<b>19,050,000</b>	<b>24,245,500</b>	<b>23.09</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>10,000,000</b>	<b>1,250,000</b>	<b>2,000,000</b>	<b>1,000,000</b>	<b>4,250,000</b>	<b>42.50</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	25,000,000	500,000	3,589,000	7,395,000	11,484,000	45.94
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>	10,000,000	10,000,000				0	0.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
<b>220228</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	2,000,000	2,000,000			1,000,000	1,000,000	50.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
<b>220229</b>	<b>FINANCIAL CHARGES - GENERAL</b>	1,000,000	1,000,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
<b>220220</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	100,000	100,000				0	0.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
<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>	100,000	100,000				0	0.00
<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>							
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>450,200,000</b>	<b>485,200,000</b>				<b>112,982,465</b>	<b>23.29</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE		BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>715,269,000</b>	<b>110,646,060</b>	<b>109,298,538</b>	<b>106,448,394</b>	<b>326,392,992</b>	<b>45.63</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>							



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>10,000,000</b>			<b>2,650,000</b>	<b>2,650,000</b>	<b>26.50</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>2,000,000</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							
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>760,269,000</b>	<b>760,269,000</b>				<b>341,582,992</b>	<b>44.93</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO LIVESTOCK PROJECT 21511100100**

ECONOMIC CODE	DETAILED EXPENDITURE		BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
2								
21	<b>PERSONNEL COST</b>							
2101	<b>SALARY</b>	10,000,000	10,000,000				0	0.00
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>	250,000	250,000				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>	250,000	250,000				0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	<b>UTILITIES - GENERAL</b>	500,000	500,000				0	0.00
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	250,000	250,000				0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							

22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
<b>220224</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>250,000</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>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>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>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>11,700,000</b>	<b>0</b>	<b>0</b>	<b>11,700,000</b>	<b>0</b>	<b>0.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE		BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>25,000,000</b>	<b>188,796</b>	<b>283,194</b>	<b>283,194</b>	<b>755,183</b>	<b>3.02</b>
21010101	SALARY							
21010102	OVER TIME PAYMENTS							
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES							
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>							
<b>210201</b>	<b>ALLOWANCES</b>	<b>5,000,000</b>	<b>5,000,000</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>							
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>1,000,000</b>	<b>400,000</b>	<b>400,000</b>	<b>200,000</b>	<b>1,000,000</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>	<b>2,000,000</b>	<b>2,000,000</b>	<b>1,000,000</b>	<b>600,000</b>	<b>200,000</b>	<b>1,800,000</b>	<b>90.00</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>5,000,000</b>	<b>1,000,000</b>	<b>3,600,000</b>	<b>5,000,000</b>	<b>9,600,000</b>	<b>192.00</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>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>1,000,000</b>		<b>500,000</b>	<b>300,000</b>	<b>800,000</b>	<b>80.00</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>1,000,000</b>	<b>600,000</b>	<b>200,000</b>	<b>100,000</b>	<b>900,000</b>	<b>90.00</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>100,000</b>			<b>100,000</b>	<b>100,000</b>	<b>100.00</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>3,000,000</b>	<b>1,920,000</b>	<b>300,000</b>	<b>850,725</b>	<b>3,070,725</b>	<b>102.36</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>1,000,000</b>	<b>1,000,000</b>			<b>800,000</b>	<b>800,000</b>	<b>80.00</b>

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

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

BORNO STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY		REVISED BUDGET 2020					
ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTR	2ND QTR	3RD QTR	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							
<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>3,000,000</b>	<b>3,000,000</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>2,500,000</b>	<b>2,500,000</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>3,000,000</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>1,000,000</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>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>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>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>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</b>							
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>							
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>5,000,000</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>							
<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>26,500,000</b>	<b>26,500,000</b>	<b>0</b>	<b>26,500,000</b>	<b>0</b>	<b>0.00</b>	
		<b>48,000,000</b>						

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		'055300600100						
ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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>13,000,000</b>	<b>471,989</b>	<b>707,984</b>	<b>707,984</b>	<b>1,887,958</b>	<b>14.52</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>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>							
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>30,000,000</b>	<b>80,000,000</b>	<b>2,000,000</b>	<b>1,700,000</b>	<b>2,000,000</b>	<b>5,700,000</b>	<b>7.13</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>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>4,400,000</b>	<b>1,000,000</b>	<b>600,000</b>	<b>500,000</b>	<b>2,100,000</b>	<b>47.73</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>80,000,000</b>			<b>19,488,000</b>	<b>19,488,000</b>	<b>24.36</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>5,000,000</b>	<b>5,000,000</b>			<b>500,000</b>	<b>500,000</b>	<b>10.00</b>	
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
<b>220226</b>	<b>OTHER SERVICES - GENERAL</b>	<b>20,000,000</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>15,000,000</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>60,000,000</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>4,000,000</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>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>5,000,000</b>	<b>50,000,000</b>			<b>0</b>	<b>0.00</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>	<b>5,000,000</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>243,418,000</b>	<b>443,418,000</b>				<b>30,375,958</b>	<b>6.85</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	3RD QTER	TOTAL	PERFORMANCE (%)
<b>2</b>		<b>REVISED BUDGET 2020</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							



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>70,000,000</b>	<b>100,000,000</b>		<b>20,000,000</b>	<b>17,000,000</b>	<b>37,000,000</b>	<b>37.00</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>70,000,000</b>	<b>100,000,000</b>				<b>37,000,000</b>	<b>37.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

Borno State Agency for public procurement

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	TOTAL	PERFORMANCE (%)
<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							
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							
210201	ALLOWANCES							
21020101	NON REGULAR ALLOWANCES							
210202	SOCIAL CONTRIBUTIONS							
21020223	GROUP LIFE INSURANCE							
21020224	EMPLOYEES COMPENSATION FUND							
21020225	HOUSING FUND CONTRIBUTION							
2103	SOCIAL BENEFITS							
210301	SOCIAL BENEFITS							
21030101	GRATUITY							
21030102	PENSION							
21030103	DEATH BENEFITS							
22	OTHER RECURRENT COSTS							
2202	OVERHEAD COST							
220221	TRAVEL & TRANSPORT - GENERAL							
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL							
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL							
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL							
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							

22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
<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>50,000,000</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>								
220301	STAFF LOANS 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							
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>50,000,000</b>	<b>100,000,000</b>			<b>0</b>	<b>80,500,000</b>	<b>80.50</b>

**Fiscal Responsibility Commission**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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							
<b>21030102</b>	<b>PENSION</b>							
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							
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>30,000,000</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>30,000,000</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**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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>30,000,000</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>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>30,000,000</b>	<b>100,000,000</b>				<b>25,000,000</b>	<b>25.00</b>

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD 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							
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>50,000,000</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>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>50,000,000</b>	<b>100,000,000</b>				<b>10,000,000</b>	<b>10.00</b>