

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	FQTER	TOTAL	PERFORMANCE (%)
2									
21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES AND WAGES	175,000,000	175,000,000	46,819,756	44,981,761	41,747,299	40,116,750	173,665,566	99.24
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES								
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	130,000,000	130,000,000	11,274,000	6,525,000	8,558,000		26,357,000	20.27
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000,000	200,000,000	31,056,300	39,717,000	65,913,000	64,565,000	201,251,300	100.63
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		68,084,160	112,274,480	178.21
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES	2,000,000	2,000,000		100,000	200,000		300,000	15.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES	12,000,000	12,000,000	15,000,000	100,000			15,100,000	125.83
22022205	WATER RATES	5,000,000	5,000,000		100,000	100,000		200,000	4.00
22022206	SEWAGE CHARGES								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	20,000,000	20,000,000	2,492,120	5,000,000	5,000,000	10,000,000	22,492,120	112.46
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000	5,000,000		100,000	500,000		600,000	12.00
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000	10,000,000		200,000			200,000	2.00
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING	15,000,000	15,000,000	1,050,000	100,000	700,000		1,850,000	12.33
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	200,000,000	200,000,000	780,000	35,000,000	13,421,000		49,201,000	24.60
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	500,000	500,000		100,000			100,000	20.00
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	500,000	500,000		100,000			100,000	20.00
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000,000	200,000,000	41,400,000	23,700,000	14,241,950		79,341,950	39.67
22022402	MAINTENANCE OF OFFICE FURNITURE	60,000,000	60,000,000					0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000,000	100,000,000	11,000,000	35,320,105	52,058,125	34,752,653	133,130,883	133.13

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								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES	20,000,000	20,000,000		21,720,000			21,720,000	108.60
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	5,000,000	5,000,000		100,000			100,000	2.00
22022502	INTERNATIONAL TRAINING	5,000,000	5,000,000		100,000			100,000	2.00
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT				4,000,000			4,000,000	
22022603	RESIDENTIAL RENT							0	
22022604	SECURITY VOTE (IOPERATIONS)	3,000,000,000	4,000,000,000	196,112,185	269,211,399	539,662,426	277,654,300	1,282,640,310	42.75
22022605	CLEANING & FUMIGATION SERVICES	5,000,000	5,000,000		100,000			100,000	2.00
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING	5,000,000	5,000,000		50,000	80,000		130,000	2.60
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING	6,000,000	6,000,000		100,000			100,000	1.67
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST	100,000,000	100,000,000		100,000			100,000	0.10
22022803	PLANT / GENERATOR FUEL COST	100,000,000	100,000,000	180,000	20,700,000	33,000,000	41,400,000	95,280,000	95.28
220220	MISCELLANEOUS EXPENSES GENERAL							0	
22022001	REFRESHMENT & MEALS	80,000,000	80,000,000	10,000,000	25,996,600	8,904,500	9,550,000	54,451,100	68.06
22022002	HONORARIUM & SITTING ALLOWANCE	100,000,000	100,000,000	79,116,000			254,999,557	334,115,557	334.12
22022003	PUBLICITY & ADVERTISEMENTS1525665.80	100,000,000	100,000,000	59,600,000	67,876,160	56,720,000	79,335,666	263,531,826	263.53
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								

21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES								
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL& TRANSPORT - GENERAL	3,000,000	3,000,000				0	0.00	
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING						0		
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS						0		
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING						0		
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS						0		
220222	UTILITIES - GENERAL	2,000,000	2,000,000				0	0.00	
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	5,000,000				0	0.00	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	1,000,000	1,000,000				0	0.00	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	3,000,000	3,000,000				0	0.00	
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								

22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING	1,000,000	1,000,000					0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
220220	MISCELLANEOUS EXPENSES GENERAL	1,000,000	1,000,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT								
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT								
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT								
22040107	GRANT TO PRIVATE COMPANIES - CURRENT								
22040109	GRANTS TO COMMUNITIES/NGOs								
22040110	GRANTS TO ACADEMIC INSTITUTIONS								
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								

22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	700,000	700,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
	TOTAL RECURRENT EXPENDITURE	11,500,000	11,500,000					0	0.00
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT								
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT								
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT								
22040107	GRANT TO PRIVATE COMPANIES - CURRENT								
22040109	GRANTS TO COMMUNITIES/NGOs								
22040110	GRANTS TO ACADEMIC INSTITUTIONS								
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								

22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	20,000,000	20,000,000	1,000,000	1,000,000	1,000,000	3,000,000	15.00	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	5,000,000	5,000,000	1,000,000	950,000	1,950,000	39.00		
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	-	-						
22022601	SECURITY SERVICES								
22022602	OFFICE RENT	10,000,000	10,000,000	2,000,000	1,050,000	3,050,000	30.50		
22022603	RESIDENTIAL RENT	30,000,000	30,000,000	2,000,000	1,000,000	3,000,000	10.00		
22022604	SECURITY VOTE (INCLUDING OPERATIONS/CJTF)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
22022710									
220228	FUEL & LUBRICANTS - GENERAL	5,000,000	5,000,000	1,000,000	1,000,000	2,000,000	40.00		
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)		200,000				0	0.00	
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	100,000,000	100,000,000	18,000,000	5,000,000	120,701,470	28,630,000	172,331,470	172.33
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES (NYSC ACTIVITIES)	50,000,000	50,000,000	1,000,000	172,815,000	22,500,000	196,315,000	392.63	
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								

210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
21030104	SEVERANCE GRATUITY/FUNRNITURE ALLOWANCE	367,000,000	367,000,000			9,359,025		9,359,025	2.55
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000	1,500,000	1,000,000	500,000			1,500,000	100.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000	50,000,000	2,102,400	300,000	2,000,000		4,402,400	8.80
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	1,000,000	1,000,000		300,000	500,000		800,000	80.00
22020203	INTERNET ACCESS CHARGES	1,000,000	1,000,000		300,000	500,000		800,000	80.00
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS	500,000	500,000		200,000	200,000		400,000	80.00
22022304	MAGAZINES & PERIODICALS							0	
22022305	PRINTING OF NON SECURITY DOCUMENTS	20,000,000	20,000,000	2,000,000	300,000	800,000	7,800,000	10,900,000	54.50
22022306	PRINTING OF SECURITY DOCUMENTS	16,000,000	16,000,000	1,500,000	300,000	500,000		2,300,000	14.38
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	7,000,000	7,000,000	1,500,000	300,000			1,800,000	25.71
22022402	MAINTENANCE OF OFFICE FURNITURE							0	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000	500,000		100,000			100,000	20.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,500,000	3,500,000		300,000	1,000,000		1,300,000	37.14
22022405	MAINTENANCE OF PLANTS/GENERATORS	500,000	500,000		100,000	500,000		600,000	120.00
22022406	OTHER MAINTENANCE SERVICES	200,000	200,000		100,000			100,000	50.00
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL							0	
22022501	LOCAL TRAINING	100,000,000	100,000,000	5,900,000	12,000,000	30,392,500		48,292,500	48.29
22022502	INTERNATIONAL TRAINING	10,000,000	60,000,000		300,000	500,000		800,000	8.00
220226	OTHER SERVICES - GENERAL							0	
22022601	SECURITY SERVICES	5,000,000	5,000,000		300,000			300,000	6.00
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES	300,000	300,000		100,000			100,000	33.33
22022606	LAND USE CHARGES							0	
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	120,000,000	120,000,000		300,000		10,000,000	10,300,000	8.58
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								

22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST	4,000,000	4,000,000		500,000			500,000	12.50
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)	400,000	400,000		100,000			100,000	25.00
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS	500,000	500,000		100,000			100,000	20.00
22022002	HONORARIUM & SITTING ALLOWANCE	100,000	100,000		50,000			50,000	50.00
22022003	PUBLICITY & ADVERTISEMENTS	200,000	200,000		50,000			50,000	25.00
22022004	MEDICAL EXPENSES-LOCAL	100,000	100,000		50,000			50,000	50.00
22022006	POSTAGES & COURIER SERVICES	0						0	
22022007	WELFARE PACKAGES	200,000	200,000		50,000			50,000	25.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	100,000,000	100,000,000	27,275,000	18,800,000	41,050,000	34,162,000	121,287,000	121.29
22022009	SPORTING ACTIVITIES	0							
22022010	DIRECT TEACHING & LABORATORY COST	0							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	400,000	400,000	100,000	100,000			200,000	50.00
22022021	ELECTION-LOGISTICS SUPPORT							0	
22022037	MARGIN FOR INCREASE IN COSTS	500,000	500,000	100,000	100,000			200,000	40.00
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								

22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	500,000	500,000		5,000			5,000	1.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	1,000,000	1,000,000		5,000			5,000	0.50
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	600,000	600,000		5,000			5,000	0.83
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
22022710									
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022903									
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	400,000	400,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								

21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	1,000,000	1,000,000	50,000	40,000	50,000		140,000	14.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	200,000	200,000	50,000	40,000	50,000		140,000	70.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	500,000	500,000		30,000	50,000		80,000	16.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	600,000	600,000	50,000	30,000			80,000	13.33
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	500,000	500,000		30,000			30,000	6.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
22022503	N/A								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								

22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000			60,000		60,000	6.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000			10,000		10,000	10.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	500,000	500,000			10,000		10,000	2.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								

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

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

SPECIAL DUTIES OFFICE (Project Monitoring & Special Duties) O11101900100

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

220224	MAINTENANCE SERVICES - GENERAL	300,000	300,000					0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000	3,000,000					0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	5,000,000					0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0							
22022405	MAINTENANCE OF PLANTS/GENERATORS	0							
22022406	OTHER MAINTENANCE SERVICES	0							
22022410	MAINTENANCE OF STREET LIGHTINGS	0							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	0							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES	0							
22022413	MINOR ROAD MAINTENANCE	0							
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	10,700,000	10,700,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								

22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	200,000	200,000					0	0.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000					0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022312	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
22022313									
220224	MAINTENANCE SERVICES - GENERAL	800,000	800,000					0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	200,000	200,000					0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								

220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	2,000,000	2,000,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS & ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	18,000,000	18,000,000					0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	200,000	200,000		50,000			50,000	25.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
22022710									
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	400,000	400,000		50,000			50,000	12.50
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								

22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	6,000,000	6,000,000		2,000,000		2,000,000	33.33
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL							
22022312	FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	5,000,000	5,000,000		250,000		250,000	5.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	600,000	600,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL							
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL							
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							

22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	6,000,000	6,000,000		250,000			250,000	4.17
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	47,170,000	47,170,000	1,500,000	3,000,000	0		4,500,000	9.54

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

DEPARTMENT OF PARASTATALS '011100700200

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	FQTER	TOTAL	PERFORMANCE (%)
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2									
21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES AND WAGES	8,190,000	8,190,000					0	0.00
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES	1,000,000	1,000,000					0	0.00
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	260,000	260,000					0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	200,000	200,000					0	0.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	260,000	260,000					0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	200,000	200,000					0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	170,000	170,000					0	0.00
22022501	LOCAL TRAINING								

22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	300,000	300,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								

22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	100,000	100,000					0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	50,000	50,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST	90,000	90,000					0	0.00
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								

21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	4,723,000	4,723,000					0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	4,320,000	4,320,000					0	0.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	7,590,000	7,590,000					0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	5,900,000	5,900,000			6,120,000	6,120,000		103.73
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	5,940,000	5,940,000					0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	8,627,000	8,627,000					0	0.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								

22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	400,000	400,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	6,000,000	6,000,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								

22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
	MAINTENANCE SERVICES - GENERAL	2,000,000	2,000,000		300,000	750,000		1,050,000	52.50
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE	7,000,000	7,000,000		300,000	650,000		950,000	13.57
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	2,000,000		500000			500,000	25.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS	2,000,000	2,000,000					0	0.00
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS & ADVANCES								

220221	TRAVEL & TRANSPORT - GENERAL	1,144,000	1,144,000	100,000	100,000		200,000	17.48
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING							
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS							
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS							
220222	UTILITIES - GENERAL	572,000	572,000	50,000	50,000		100,000	17.48
22022201	ELECTRICITY CHARGES							
22022202	TELEPHONE CHARGES							
22022203	INTERNET ACCESS CHARGES							
22022204	SATELLITE BROADCASTING ACCESS CHARGES							
22022205	WATER RATES							
22022206	SEWAGE CHARGES							
22022207	LEASED COMMUNICATION LINES(S)							
22022208	MULTI YEAR TARIFF ORDER							
22022209	INTERACTIVE LEARNING NETWORK							
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL							
220223	MATERIALS & SUPPLIES - GENERAL	5,722,000	5,722,000	100,000	100,000		200,000	3.50
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES							
22022302	BOOKS							
22022303	NEWSPAPERS							
22022304	MAGAZINES & PERIODICALS							
22022305	PRINTING OF NON SECURITY DOCUMENTS							
22022306	PRINTING OF SECURITY DOCUMENTS							
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES							
22022308	FIELD & CAMPING MATERIALS SUPPLIES							
22022309	UNIFORMS & OTHER CLOTHING							
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES							
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS							
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)							
220224	MAINTENANCE SERVICES - GENERAL	525,000	525,000		50,000		50,000	9.52
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT							
22022402	MAINTENANCE OF OFFICE FURNITURE							
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS							
22022405	MAINTENANCE OF PLANTS/GENERATORS							
22022406	OTHER MAINTENANCE SERVICES							
22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL							
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL							
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL							
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	228,000	228,000		50,000		50,000	21.93
22022801	MOTOR VEHICLE FUEL COST							

22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	114,000	114,000		50,000			50,000	43.86
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	1,102,000	1,102,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT EXPENDITURE		119,407,000	119,407,000	250,000	400,000	0		650,000	0.54

22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	1,000,000	1,000,000		200,000		200,000	20.00	
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000		50,000		50,000	50.00	
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	47,000	47,000				0	0.00	
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS & ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								

220229	FINANCIAL CHARGES - GENERAL	90,000	90,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS & ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT		1,890,000	1,890,000	300,000	250,000	150,000		700,000	37.04

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000		50,000	50,000		100,000	10.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000		10,000			10,000	10.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	3,000,000	3,000,000		50,000			50,000	1.67
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS	250,000	250,000					0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								

22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	2,100,000	2,100,000	1,100,000	300,000	300,000		1,700,000	80.95
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,200,000	5,200,000					0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	1,500,000	1,500,000		200,000	200,000		400,000	26.67
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	2,000,000	2,000,000		400,000	500,000		900,000	45.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	525,000	525,000		300,000	300,000		600,000	114.29
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	126,000	126,000		100,000			100,000	79.37
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								

21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES AND WAGES								
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,000,000	2,000,000					0	0.00
210201	ALLOWANCES								
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								

220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								

22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	100,000	100,000					0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	50,000	50,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	100,000	100,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								

210201	ALLOWANCES								
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	1,389,000	1,389,000					0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	1,000,000	1,000,000					0	0.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES	100,000	100,000					0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000					0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	1,000,000	1,000,000					0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	1,000,000	1,000,000					0	0.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								

22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,000,000	6,000,000					0	0.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	12,000,000	12,000,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	120,000	120,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	1,500,000	1,500,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOAN AND ADVANCE	1,000,000	1,000,000					0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								

2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	500,000	500,000					0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	1,000,000	1,000,000					0	0.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	1,500,000	1,500,000					0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	1,000,000	1,000,000					0	0.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								

22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	300,000	300,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	80,000	80,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	1,000,000	1,000,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LONS	400,000	400,000					0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								

23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)									
	TOTAL RECURRENT EXPENDITURE	117,680,000	117,680,000						0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO WIRE AND NAIL COMPANY LTD '02202100400

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	FQTER	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	1,434,719	5,738,875	76.52
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	800,000	800,000					0	0.00
210201	ALLOWANCES								
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	50,000	50,000	30,000	20,000			50,000	100.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	50,000	50,000	20,000	20,000			40,000	80.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	50,000	50,000	50,000	20,000	25,000		95,000	190.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	50,000	50,000	50,000	20,000			70,000	140.00

22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	418,000	418,000					0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES	94,000	94,000					0	0.00
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES	26,000	26,000					0	0.00
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	108,000	108,000					0	0.00
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	130,000	130,000					0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	122,000	122,000					0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	70,000	70,000					0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	69,000	69,000					0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	190,000	190,000					0	0.00
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT	183,000	183,000					0	0.00
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES	126,000	126,000					0	0.00
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS	141,000	141,000					0	0.00
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST	110,000	110,000					0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								

220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS	82,000	82,000					0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS	107,000	107,000					0	0.00
22022004	MEDICAL EXPENSES-LOCAL	913,000	913,000					0	0.00
22022006	POSTAGES & COURIER SERVICES	31,000	31,000					0	0.00
22022007	WELFARE PACKAGES	294,000	294,000					0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	78,000	78,000					0	0.00
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY	14,520,000	14,520,000					0	0.00
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS AND ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050103									
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	45,853,000	45,853,000					0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

22022410	MAINTENANCE OF STREET LIGHTINGS							
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT							
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES							
22022413	MINOR ROAD MAINTENANCE							
220225	TRAINING - GENERAL	1,000,000	1,000,000				0	0.00
22022501	LOCAL TRAINING							
22022502	INTERNATIONAL TRAINING							
220226	OTHER SERVICES - GENERAL	500,000	500,000		400,000		400,000	80.00
22022601	SECURITY SERVICES							
22022602	OFFICE RENT							
22022603	RESIDENTIAL RENT							
22022604	SECURITY VOTE (INCLUDING OPERATIONS)							
22022605	CLEANING & FUMIGATION SERVICES							
22022606	LAND USE CHARGES							
22022607	RESCUE SERVICES							
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	250,000	250,000				0	0.00
22022701	FINANCIAL CONSULTING							
22022702	INFORMATION TECHNOLOGY CONSULTING							
22022703	LEGAL SERVICES							
22022704	ENGINEERING SERVICES							
22022705	ARCHITECTURAL SERVICES							
22022706	SURVEYING SERVICES							
22022707	AGRICULTURAL CONSULTING							
22022708	MEDICAL CONSULTING							
22022709	AUDITING OF ACCOUNTS							
220228	FUEL & LUBRICANTS - GENERAL	5,000,000	5,000,000		2,100,000		2,100,000	42.00
22022801	MOTOR VEHICLE FUEL COST							
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							
22022803	PLANT / GENERATOR FUEL COST							
22022804	AIRCRAFT FUEL COST							
22022805	SEA BOAT FUEL COST							
22022806	COOKING GAS/FUEL COST							
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000				0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							
22022902	INSURANCE PREMIUM							
22022904	OTHER CRF BANK CHARGES							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN							
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL							
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS							
220220	MISCELLANEOUS EXPENSES GENERAL	150,000	150,000				0	0.00
22022001	REFRESHMENT & MEALS							
22022002	HONORARIUM & SITTING ALLOWANCE							
22022003	PUBLICITY & ADVERTISEMENTS							
22022004	MEDICAL EXPENSES-LOCAL							
22022006	POSTAGES & COURIER SERVICES							
22022007	WELFARE PACKAGES							
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES							
22022009	SPORTING ACTIVITIES							
22022010	DIRECT TEACHING & LABORATORY COST							
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION							
22022021	ELECTION-LOGISTICS SUPPORT							
22022037	MARGIN FOR INCREASE IN COSTS							
22022041	CONTINGENCY							
22022042	RECURRENT ADJUSTMENT							
2203								
220301	STAFF LOAN AND ADVANCES							
2204	GRANTS AND CONTRIBUTIONS GENERAL							
220401	LOCAL GRANTS AND CONTRIBUTIONS							
220402	FOREIGN GRANTS AND CONTRIBUTIONS							
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							
22040204	EXTERNAL FINANCIAL OBLIGATIONS							
2205	SUBSIDIES GENERAL							
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS							
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							

22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	100,000	100,000				0	0.00	
22022302	BOOKS	1,000,000	1,000,000				0	0.00	
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE	500,000	500,000				0	0.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22020405	PLANT/GENERATOR	1,000,000	1,000,000				0	0.00	
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000				0	0.00	
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	200,000	200,000				0	0.00	
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								

210101	SALARIES AND WAGES	13,000,000	13,000,000	3,484,099	3,427,847	3,315,343		10,227,289	78.67
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES								
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL& TRANSPORT - GENERAL	500,000	500,000					0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	100,000	100,000					0	0.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	100,000	100,000					0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	500,000	500,000					0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	500,000	500,000					0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	200,000	200,000					0	0.00
22022601	SECURITY SERVICES								

22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050103									
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								

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	6,956,600	55,252,600	61.39
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	12,079,400	166,432,500	18.49
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	5,000,000	5,000,000	700,000	1,750,000	500,000	12,089,600	15,039,600	300.79
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	1,300,000	1,300,000	500,000				500,000	38.46
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	700,000	700,000	100,000	400,000			500,000	71.43
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	6,000,000	6,000,000				4,100,000	4,100,000	68.33
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								

22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY (WAEC FEES)	525,000,000	525,000,000	28,746,600			30,000,000	58,746,600	11.19
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)								
RECURRENT EXPENDITURE		1,428,000,000	1,850,000,000	60,646,600	24,810,000	163,214,000		500,584,013	27.06

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

TEACHING SERVICE BOARD '051701400200

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	FQTER	TOTAL	PERFORMANCE (%)
2									
21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES AND WAGES (INCLUDING RECRUITMENT OF 2000 TEACHERS)	4,000,000,000	4,500,000,000	869,550,653	850,042,780	822,679,089	797,817,207	3,340,089,729	74.22

22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000		400,000		400,000	80.00	
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	500,000	500,000		400,000		400,000	80.00	
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	200,000	200,000				0	0.00	
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS & ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								

22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
CURRENT EXPENDITURE		4,016,000,000	4,716,000,000					3,402,891,786	72.16

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

AGENCY FOR MEGA SCHOOL

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	BUDGET 2020	first qter	sec qter	APPROVED BUDGET 2019
2						
21	PERSONNEL COST					
2101	SALARY					
210101	SALARIES AND WAGES					
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
2102	ALLOWANCES AND SOCIAL CONTRIBUTION					
210201	ALLOWANCES					
21020101	NON REGULAR ALLOWANCES					10,000,000
210202	SOCIAL CONTRIBUTIONS					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION	10,000,000				
2103	SOCIAL BENEFITS	5,000,000				
210301	SOCIAL BENEFITS	0				
21030101	GRATUITY	0				
21030102	PENSION					
21030103	DEATH BENEFITS	5,000,000				
22	OTHER RECURRENT COSTS					
2202	OVERHEAD COST					
220221	TRAVEL& TRANSPORT - GENERAL					10,000,000
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
220222	UTILITIES - GENERAL					10,000,000
22022201	ELECTRICITY CHARGES					
22022202	TELEPHONE CHARGES					
22022203	INTERNET ACCESS CHARGES	40,000,000				
22022204	SATELLITE BROADCASTING ACCESS CHARGES	40,000,000				
22022205	WATER RATES					
22022206	SEWAGE CHARGES					
22022207	LEASED COMMUNICATION LINES(S)					
22022208	MULTI YEAR TARIFF ORDER					
22022209	INTERACTIVE LEARNING NETWORK					
22022210	SOFTWARE CHARGES/LICENCE RENEWAL					
220223	MATERIALS & SUPPLIES - GENERAL					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES					
22022302	BOOKS					

22022303	NEWSPAPERS					
22022304	MAGAZINES & PERIODICALS					
22022305	PRINTING OF NON SECURITY DOCUMENTS					
22022306	PRINTING OF SECURITY DOCUMENTS	15,000,000				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES	6,000,000				
22022308	FIELD & CAMPING MATERIALS SUPPLIES					
22022309	UNIFORMS & OTHER CLOTHING (STUDENTS UNIFORMS)					
22022310	TEACHING AIDS / INSTRUCTION MATERIALS					
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEEDING)					
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS					
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)					
220224	MAINTENANCE SERVICES - GENERAL					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT					
22022402	MAINTENANCE OF OFFICE FURNITURE					
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,000,000				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000,000				
22022405	MAINTENANCE OF PLANTS/GENERATORS					
22022406	OTHER MAINTENANCE SERVICES	5,000,000				
22022410	MAINTENANCE OF STREET LIGHTINGS	6,000,000				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	0				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES	0				
22022413	MINOR ROAD MAINTENANCE	0				
220225	TRAINING - GENERAL	0				
22022501	LOCAL TRAINING	0				
22022502	INTERNATIONAL TRAINING	0				
220226	OTHER SERVICES - GENERAL	0				
22022601	SECURITY SERVICES	0				
22022602	OFFICE RENT	0				
22022603	RESIDENTIAL RENT	0				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)	0				
22022605	CLEANING & FUMIGATION SERVICES	0				
22022606	LAND USE CHARGES	0				
22022607	RESCUE SERVICES	0				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0				
22022701	FINANCIAL CONSULTING	10,000,000				
22022702	INFORMATION TECHNOLOGY CONSULTING	0				
22022703	LEGAL SERVICES	0				
22022704	ENGINEERING SERVICES	0				
22022705	ARCHITECTURAL SERVICES	0				
22022706	SURVEYING SERVICES					
22022707	AGRICULTURAL CONSULTING					
22022708	MEDICAL CONSULTING	2,000,000				
22022709	AUDITING OF ACCOUNTS	2,000,000				
220228	FUEL & LUBRICANTS - GENERAL	0				
22022801	MOTOR VEHICLE FUEL COST	0				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	0				
22022803	PLANT / GENERATOR FUEL COST	0				
220229	FINANCIAL CHARGES - GENERAL					
22022901	BANK CHARGES (OTHER THAN INTEREST)					
22022902	INSURANCE PREMIUM	30,000,000				
22022904	OTHER CRF BANK CHARGES	10,000,000				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN					
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS	5,000,000				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL	15,000,000				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
220220	MISCELLANEOUS EXPENSES GENERAL	0				20,000,000
22022001	REFRESHMENT & MEALS	0				
22022002	HONORARIUM & SITTING ALLOWANCE	0				
22022003	PUBLICITY & ADVERTISEMENTS	0				
22022004	MEDICAL EXPENSES-LOCAL	0				
22022006	POSTAGES & COURIER SERVICES	0				
22022007	WELFARE PACKAGES	0				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	0				

21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000	20,000,000	2,000,000	4,100,000	1,000,000		7,100,000	35.50
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000	10,000,000	554,000	1,500,000	500,000		2,554,000	25.54
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0							
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0							
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES	5,000,000	5,000,000	400,000	500,000	1,000,000		1,900,000	38.00
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	40,000,000	15,000,000	600,000	7,887,500	15,000,000		23,487,500	156.58
22022302	BOOKS	40,000,000	10,000,000	9,650,000				9,650,000	96.50
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	15,000,000	18,000,000		7,350,000	500,000		7,850,000	43.61
22022402	MAINTENANCE OF OFFICE FURNITURE	6,000,000	6,000,000					0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	20,000,000	100,000,000	6,314,000	1,160,000			7,474,000	7.47
22022502	INTERNATIONAL TRAINING	10,000,000	50,000,000					0	0.00
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES	5,000,000	5,000,000	50,000	450,000			500,000	10.00
22022602	OFFICE RENT	6,000,000	6,000,000					0	0.00
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								

22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST	10,000,000	20,000,000		9,100,000		9,100,000		45.50
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)	2,000,000	2,000,000				0		0.00
22022902	INSURANCE PREMIUM	2,000,000	2,000,000				0		0.00
22022904	OTHER - CRF BANK CHARGES	0							
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING	30,000,000	50,000,000				0		0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	10,000,000	10,000,000				0		0.00
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS	5,000,000	15,000,000	1,930,000	2,150,000		4,080,000		27.20
22022002	HONORARIUM & SITTING ALLOWANCE	15,000,000	15,000,000		2,000,000		2,000,000		13.33
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203	STAFF LOAN								
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,100,000	2,100,000				0		0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040202	INTERNAL FINANCIAL OBLIGATIONS	1,426,915,000	7,207,707,000	503,500,000		99,425,300	602,925,300		8.37
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION	0							
22040203	AADS FINANCIAL OBLIGATION (CBN)	93,413,000	384,000,000				0		0.00
22040204	EXTERNAL FINANCIAL OBLIGATIONS	21,631,000	203,794,000				0		0.00
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	25,000,000	25,000,000				0		0.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								

22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022312	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
22022313									
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	20,000,000	20,000,000		2,575,000	500,000		3,075,000	15.38
22022402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	5,000,000					0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022407	MAINTENANCE OF AIRCRAFTS								
22022408	MAINTENANCE OF SEA BOATS								
22022409	MAINTENANCE OF RAILWAY EQUIPMENT								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	10,000,000	30,000,000		12,000,000			12,000,000	40.00
22022502	INTERNATIONAL TRAINING	5,000,000	20,000,000					0	0.00
22022503	N/A								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES	15,000,000	15,000,000					0	0.00
22022602	OFFICE RENT	5,000,000	5,000,000					0	0.00
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING	20,000,000	50,000,000		25,000,000	24,210,000	10,000,000	59,210,000	118.42
22022702	INFORMATION TECHNOLOGY CONSULTING	10,000,000	15,000,000					0	0.00
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE / GENERATOR FUEL COST	20,000,000	20,000,000		7,245,000			7,245,000	36.23
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,000,000	5,000,000					0	0.00
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)	9,900,000	9,900,000					0	0.00
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS	5,000,000	5,000,000					0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	5,000,000	5,000,000	1,920,000	750,000			2,670,000	53.40
22022003	PUBLICITY & ADVERTISEMENTS							0	
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								

22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	6,738,900,000	9,838,900,000					3,716,578,079	37.77

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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	FQTER	TOTAL	PERFORMANCE (%)
2									
21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES AND WAGES	111,000,000	111,000,000	24,149,352	23,957,844	23,973,494	22,001,929	94,082,619	84.76
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES	9,000,000	9,000,000		5,150,000			5,150,000	57.22

21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000	4,000,000				0	0.00	
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	2,000,000				0	0.00	
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		2,000,000				0	0.00	
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES	2,000,000	2,000,000				0	0.00	
22022202	TELEPHONE CHARGES	2,000,000	2,000,000				0	0.00	
22022203	INTERNET ACCESS CHARGES	6,000,000	6,000,000				0	0.00	
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	7,000,000	10,000,000				0	0.00	
22022302	BOOKS								
22022303	NEWSPAPERS	700,000	700,000				0	0.00	
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS	2,500,000	2,500,000				0	0.00	
22022306	PRINTING OF SECURITY DOCUMENTS	4,500,000	4,500,000				0	0.00	
22022307	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,500,000	1,500,000				0	0.00	
22022402	MAINTENANCE OF OFFICE FURNITURE	3,000,000	3,000,000				0	0.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000	10,000,000				0	0.00	
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	2,000,000				0	0.00	
22022405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000	2,000,000				0	0.00	
22022406	OTHER MAINTENANCE SERVICES								

22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	5,000,000	5,000,000					0	0.00
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES	2,300,000	2,300,000					0	0.00
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	2,000,000					0	0.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000					0	0.00
22022802	PLANT / GENERATOR FUEL COST	2,000,000	2,000,000					0	0.00
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022021	ELECTION-LOGISTICS SUPPORT								

22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
22022001	REFRESHMENT & MEALS	929,000	929,000					0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS	10,000,000	24,000,000					0	0.00
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES(SPECIAL TAX DAY CELEBRATION)	500,000	500,000					0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT								
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT								
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT								
22040107	GRANT TO PRIVATE COMPANIES - CURRENT								
22040109	GRANTS TO COMMUNITIES/NGOs								
22040110	GRANTS TO ACADEMIC INSTITUTIONS								
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS								
220301	STAFF LOANS & ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								

22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	250,000	900,000	500,000		1,650,000	55.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	2,000,000	2,000,000	250,000		500,000		750,000	37.50
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES	10,000,000	10,000,000	200,000		1,000,000		1,200,000	12.00
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	2,000,000	300,000		500,000		800,000	40.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	3,000,000	3,000,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL / INTERNATIONAL	300,000,000	400,000,000	49,004,833	12,680,000	54,220,000		115,904,833	28.98
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES	2,000,000	2,000,000					0	0.00
22022008	LOGISTICS MANAGEMENT AND COORDINATION UNIT	5,000,000	5,000,000		2,000,000			2,000,000	40.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								

22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL& TRANSPORT - GENERAL	1,500,000	1,500,000	100,000	400,000			500,000	33.33
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	600,000	600,000	40,000				40,000	6.67
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000	40,000		100,000		140,000	7.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	1,500,000	1,500,000		750,000			750,000	50.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	500,000	500,000					0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
22022503	N/A								
220226	OTHER SERVICES - GENERAL	1,500,000	1,500,000		600,000	80,000		680,000	45.33
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	1,000,000					0	0.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								

22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	500,000	500,000		250,000			250,000	50.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	500,000	500,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	1,000,000	1,000,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	428,600,000	428,600,000					2,360,000	0.55

22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022407	MAINTENANCE OF AIRCRAFTS								
22022408	MAINTENANCE OF SEA BOATS								
22022409	MAINTENANCE OF RAILWAY EQUIPMENT								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	1,500,000	1,500,000					0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000					0	0.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	2,500,000	2,500,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	200,000	200,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	1,500,000	1,500,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								

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

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	FQTER	TOTAL	PERFORMANCE (%)
2									
21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES AND WAGES	900,000	900,000					0	0.00
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES								
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL& TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	500,000					0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000	500,000					0	0.00

22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	500,000	500,000					0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	500,000	500,000					0	0.00
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES	100,000	100,000					0	0.00
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000	1,000,000					0	0.00
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	500,000	500,000					0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS	400,000	400,000					0	0.00
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								

22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOAN AND ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE			5,000,000	5,000,000			0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
22022710									
220228	FUEL & LUBRICANTS - GENERAL	5,000,000	5,000,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	200,000	200,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	5,000,000	5,000,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS AND ADVANCES	700,000	700,000					0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								

22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
22022710									
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								

22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT EXPENDITURE		349,468,000	349,468,000					322,531,698	92.29

BORNO STATE BUDGET 2020

RECURRENT EXPENDITURE

INFORMATICS INSTITUTE '012301900100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	PROPOSED BUDGET 2021	PROPOSED BUDGET 2022	APPROVED BUDGET 2019
2						
21	PERSONNEL COST					
2101	SALARY					
210101	SALARIES AND WAGES					500,000
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
2102	ALLOWANCES AND SOCIAL CONTRIBUTION					
210201	ALLOWANCES					

21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS	15,000,000			
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	525,000			100,000
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				200,000
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES	1,050,000			
22022207	LEASED COMMUNICATION LINES(S)	105,000			
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
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			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	FINANCIAL STATEMENTS	1,050,000			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	105,000			
220224	MAINTENANCE SERVICES - GENERAL	525,000			100,000
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				

220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL					
22022701	FINANCIAL CONSULTING					
22022702	INFORMATION TECHNOLOGY CONSULTING					
22022703	LEGAL SERVICES					
22022704	ENGINEERING SERVICES					
22022705	ARCHITECTURAL SERVICES	525,000				
22022706	SURVEYING SERVICES					
22022707	AGRICULTURAL CONSULTING	315,000				
22022708	MEDICAL CONSULTING					
22022709	AUDITING OF ACCOUNTS					
22022710						
220228	FUEL & LUBRICANTS - GENERAL					50,000
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
220229	FINANCIAL CHARGES - GENERAL					50,000
22022901	BANK CHARGES (OTHER THAN INTEREST)					
22022902	INSURANCE PREMIUM	1,575,000				
22022904	OTHER CRF BANK CHARGES					
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN					
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL					
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	525,000				
220220	MISCELLANEOUS EXPENSES GENERAL					50,000
22022001	REFRESHMENT & MEALS					
22022002	HONORARIUM & SITTING ALLOWANCE					
22022003	PUBLICITY & ADVERTISEMENTS					
22022004	MEDICAL EXPENSES-LOCAL					
22022006	POSTAGES & COURIER SERVICES					
22022007	WELFARE PACKAGES					
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES					
22022009	SPORTING ACTIVITIES					
22022010	DIRECT TEACHING & LABORATORY COST					
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION					
22022021	ELECTION-LOGISTICS SUPPORT					
22022037	MARGIN FOR INCREASE IN COSTS					
22022041	CONTINGENCY					
22022042	RECURRENT ADJUSTMENT					
2203						
220301	STAFF LOAN					10,000
2204	GRANTS AND CONTRIBUTIONS GENERAL					
220401	LOCAL GRANTS AND CONTRIBUTIONS					
220402	FOREIGN GRANTS AND CONTRIBUTIONS					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
2205	SUBSIDIES GENERAL					
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS					
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES					
22050102	MEAL SUBSIDY					
22050104	PETROLEUM/ENERGY SUBSIDY					
22050105	EDUCATION SUBSIDY					
22050106	AGRICULTURAL INPUTS SUBSIDY					
22050107	HEALTH SUBSIDY					
22050108	RELIGIOUS PILGRIMAGE SUBSIDY					
220502	SUBSIDY TO PRIVATE COMPANIES					
22050201	SUBSIDY TO PRIVATE COMPANIES					
2207	TRANSFERS-PAYMENT					
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT					
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE					
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE					
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS					
22070104	CRF REVENUE REMITTANCE BY PSEs					
2208	TRANSFERS-PAYMENT TO INDIVIDUALS					
220801	TRANSFERS-PAYMENT TO INDIVIDUALS					

22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	6,300,000	6,300,000					0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	10,000,000	10,000,000					0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	4,200,000	4,200,000					0	0.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	15,000,000	15,000,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	84,000	84,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	6,300,000	6,300,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								

21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	15,000,000	15,000,000	50,000	50,000	150,000	250,000	1.67	
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES	525,000	525,000	50,000	50,000	50,000	150,000	28.57	
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,050,000	1,050,000	20,000	25,000		45,000	4.29	
22022302	BOOKS	105,000	105,000				0	0.00	
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES	1,050,000	1,050,000				0	0.00	
22022309	UNIFORMS & OTHER CLOTHING	2,467,000	2,467,000	30,000	250,000		280,000	11.35	
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,050,000	1,050,000				0	0.00	
22022402	MAINTENANCE OF OFFICE FURNITURE	1,050,000	1,050,000				0	0.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,625,000	2,625,000				0	0.00	
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,050,000	1,050,000				0	0.00	
22022405	MAINTENANCE OF PLANTS/GENERATORS	105,000	105,000				0	0.00	
22022406	OTHER MAINTENANCE SERVICES	525,000	525,000				0	0.00	
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								

22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST	525,000	525,000				0	0.00	
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST	315,000	315,000				0	0.00	
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS	1,575,000	1,575,000				0	0.00	
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES	525,000	525,000				0	0.00	
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS AND ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								

220224	MAINTENANCE SERVICES - GENERAL	7,506,000	7,506,000	200,000	400,000	1,500,000		2,100,000	27.98
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	50,000,000	50,000,000			50,000,000		50,000,000	100.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
22022503	N/A								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	120,000,000	120,000,000	18,322,039	20,000,000	60,500,000	20,000,000	118,822,039	99.02
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
22022710									
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	10,000,000	10,000,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203	STAFF LOAN ADVANCES								
220301	STAFF LOAN ADVANCES	4,000,000	4,000,000					0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,292,000	2,292,000					0	0.00

220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
220603	INSURANCE PREMIUM- VETTING OF CONTRACT	100,000,000	100,000,000					0	0.00
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT EXPENDITURE		644,771,000	644,771,000					299,692,787	46.48

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MOHAMMED GONI COLLEGE OF LEGAL AND ISLAMIC STUDIES '032600600100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	FQTER	TOTAL	PERFORMANCE (%)
2									
21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES AND WAGES	560,000,000	560,000,000	189,868,560	185,517,311	180,608,677	179,437,947	735,432,494	131.33
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES	5,670,000	5,670,000			10,000,000		10,000,000	176.37
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL& TRANSPORT - GENERAL	2,205,000	2,205,000	150,000	157,500	100,000		407,500	18.48

22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	2,415,000	2,415,000	50,000	52,500	50,000		152,500	6.31
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	2,625,000	2,625,000	100,000	105,000	100,000		305,000	11.62
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	2,404,000	2,404,000			50,000		50,000	2.08
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	1,000,000	1,000,000					0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	1,000,000	1,000,000					0	0.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,050,000	1,050,000					0	0.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	1,050,000	1,050,000			100,000		100,000	9.52
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								

22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	551,000	551,000			500,000		500,000	90.74
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	840,000	840,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS AND ADVANCE								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	580,810,000	580,810,000			185,832,311	572,814,000	746,947,494	128.60

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	PROPOSED BUDGET 2021	PROPOSED BUDGET 2022	APPROVED BUDGET 2019
2						
21	PERSONNEL COST					
2101	SALARY					
210101	SALARIES AND WAGES	130,000,000	130,000,000	136,500,000	143,325,000	120,000,000
21010101	SALARY					
21010102	OVER TIME PAYMENTS					
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES					
2102	ALLOWANCES AND SOCIAL CONTRIBUTION					
210201	ALLOWANCES					10,000,000
21020101	NON REGULAR ALLOWANCES					
210202	SOCIAL CONTRIBUTIONS					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
2103	SOCIAL BENEFITS					
210301	SOCIAL BENEFITS					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
22	OTHER RECURRENT COSTS					
2202	OVERHEAD COST					
220221	TRAVEL & TRANSPORT - GENERAL	1,050,000	1,050,000	1,102,500	1,157,625	500,000
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
220222	UTILITIES - GENERAL	545,000	545,000	572,250	600,863	519,000
22022201	ELECTRICITY CHARGES					
22022202	TELEPHONE CHARGES					
22022203	INTERNET ACCESS CHARGES					
22022204	SATELLITE BROADCASTING ACCESS CHARGES					
22022205	WATER RATES					
22022206	SEWAGE CHARGES					
22022207	LEASED COMMUNICATION LINES(S)					
22022208	MULTI YEAR TARIFF ORDER					
22022209	INTERACTIVE LEARNING NETWORK					
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL					
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000	1,050,000	1,102,500	1,000,000
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES					
22022302	BOOKS					
22022303	NEWSPAPERS					
22022304	MAGAZINES & PERIODICALS					
22022305	PRINTING OF NON SECURITY DOCUMENTS					
22022306	PRINTING OF SECURITY DOCUMENTS					
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES					
22022308	FIELD & CAMPING MATERIALS SUPPLIES					
22022309	UNIFORMS & OTHER CLOTHING					
22022310	TEACHING AIDS / INSTRUCTION MATERIALS					
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES					
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS					
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)					
220224	MAINTENANCE SERVICES - GENERAL	1,300,000	1,300,000	1,365,000	1,433,250	1,525,000
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT					
22022402	MAINTENANCE OF OFFICE FURNITURE					
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS					
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS					
22022405	MAINTENANCE OF PLANTS/GENERATORS					
22022406	OTHER MAINTENANCE SERVICES					

22022410	MAINTENANCE OF STREET LIGHTINGS					
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT					
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES					
22022413	MINOR ROAD MAINTENANCE					
220225	TRAINING - GENERAL					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
220226	OTHER SERVICES - GENERAL					
22022601	SECURITY SERVICES					
22022602	OFFICE RENT					
22022603	RESIDENTIAL RENT					
22022604	SECURITY VOTE (INCLUDING OPERATIONS)					
22022605	CLEANING & FUMIGATION SERVICES					
22022606	LAND USE CHARGES					
22022607	RESCUE SERVICES					
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL					
22022701	FINANCIAL CONSULTING					
22022702	INFORMATION TECHNOLOGY CONSULTING					
22022703	LEGAL SERVICES					
22022704	ENGINEERING SERVICES					
22022705	ARCHITECTURAL SERVICES					
22022706	SURVEYING SERVICES					
22022707	AGRICULTURAL CONSULTING					
22022708	MEDICAL CONSULTING					
22022709	AUDITING OF ACCOUNTS					
220228	FUEL & LUBRICANTS - GENERAL	105,000	105,000	110,250	115,763	100,000
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					
22022806	COOKING GAS/FUEL COST					
220229	FINANCIAL CHARGES - GENERAL	52,000	52,000	54,600	57,330	50,000
22022901	BANK CHARGES (OTHER THAN INTEREST)					
22022902	INSURANCE PREMIUM					
22022904	OTHER CRF BANK CHARGES					
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN					
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL					
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
220220	MISCELLANEOUS EXPENSES GENERAL	54,000	54,000	56,700	59,535	52,000
22022001	REFRESHMENT & MEALS					
22022002	HONORARIUM & SITTING ALLOWANCE					
22022003	PUBLICITY & ADVERTISEMENTS					
22022004	MEDICAL EXPENSES-LOCAL					
22022006	POSTAGES & COURIER SERVICES					
22022007	WELFARE PACKAGES					
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES					
22022009	SPORTING ACTIVITIES					
22022010	DIRECT TEACHING & LABORATORY COST					
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION					
22022021	ELECTION-LOGISTICS SUPPORT					
22022037	MARGIN FOR INCREASE IN COSTS					
22022041	CONTINGENCY					
22022042	RECURRENT ADJUSTMENT					
2203						
220301						
2204	GRANTS AND CONTRIBUTIONS GENERAL					
220401	LOCAL GRANTS AND CONTRIBUTIONS					
220402	FOREIGN GRANTS AND CONTRIBUTIONS					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
2205	SUBSIDIES GENERAL					
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS					
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES					
22050102	MEAL SUBSIDY					
22050104	PETROLEUM/ENERGY SUBSIDY					

22050105	EDUCATION SUBSIDY					
22050106	AGRICULTURAL INPUTS SUBSIDY					
22050107	HEALTH SUBSIDY					
22050108	RELIGIOUS PILGRIMAGE SUBSIDY					
220502	SUBSIDY TO PRIVATE COMPANIES					
22050201	SUBSIDY TO PRIVATE COMPANIES					
2207	TRANSFERS-PAYMENT					
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT					
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE					
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE					
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS					
22070104	CRF REVENUE REMITTANCE BY PSEs					
2208	TRANSFERS-PAYMENT TO INDIVIDUALS					
220801	TRANSFERS-PAYMENT TO INDIVIDUALS					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
2209	LOSS ON FOREIGN EXCHANGE					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
23	RESEARCH AND DEVELOPMENT - RECURRENT					
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
TOTAL RECURRENT EXPENDITURE		134,106,000	134,106,000	140,811,300	147,851,865	133,746,000

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

COUNCIL ON PREROGATIVE OF MERCY

'032600300100

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

22022204	SATELLITE BROADCASTING ACCESS CHARGES					
22022205	WATER RATES					
22022206	SEWAGE CHARGES					
22022207	LEASED COMMUNICATION LINES(S)					
22022208	MULTI YEAR TARIFF ORDER					
22022209	INTERACTIVE LEARNING NETWORK					
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL					
220223	MATERIALS & SUPPLIES - GENERAL					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES					
22022302	BOOKS					
22022303	NEWSPAPERS					
22022304	MAGAZINES & PERIODICALS					
22022305	PRINTING OF NON SECURITY DOCUMENTS					
22022306	PRINTING OF SECURITY DOCUMENTS					
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES					
22022308	FIELD & CAMPING MATERIALS SUPPLIES					
22022309	UNIFORMS & OTHER CLOTHING					
22022310	TEACHING AIDS / INSTRUCTION MATERIALS					
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES					
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS					
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)					
220224	MAINTENANCE SERVICES - GENERAL					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT					
22022402	MAINTENANCE OF OFFICE FURNITURE					
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS					
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS					
22022405	MAINTENANCE OF PLANTS/GENERATORS					
22022406	OTHER MAINTENANCE SERVICES					
22022410	MAINTENANCE OF STREET LIGHTINGS					
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT					
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES					
22022413	MINOR ROAD MAINTENANCE					
220225	TRAINING - GENERAL					
22022501	LOCAL TRAINING					
22022502	INTERNATIONAL TRAINING					
220223	MATERIALS & SUPPLIES - GENERAL	500,000	500,000	50,000	52,500	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES					
22022302	BOOKS					
22022303	NEWSPAPERS					
220226	OTHER SERVICES - GENERAL	500,000	500,000		1	500,000
22022601	SECURITY SERVICES					
22022602	OFFICE RENT					
22022603	RESIDENTIAL RENT					
22022604	SECURITY VOTE (INCLUDING OPERATIONS)					
22022605	CLEANING & FUMIGATION SERVICES					
22022606	LAND USE CHARGES					
22022607	RESCUE SERVICES					
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL					
22022701	FINANCIAL CONSULTING					
22022702	INFORMATION TECHNOLOGY CONSULTING					
22022703	LEGAL SERVICES					
22022704	ENGINEERING SERVICES					
22022705	ARCHITECTURAL SERVICES					
22022706	SURVEYING SERVICES					
22022707	AGRICULTURAL CONSULTING					
22022708	MEDICAL CONSULTING					
22022709	AUDITING OF ACCOUNTS					
220224	MAINTENANCE SERVICES - GENERAL	500,000	500,000		1	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT					
22022402	MAINTENANCE OF OFFICE FURNITURE					
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000		1	100,000
22022801	MOTOR VEHICLE FUEL COST					
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803	PLANT / GENERATOR FUEL COST					

220229	FINANCIAL CHARGES - GENERAL	80,000	80,000		1	80,000
22022901	BANK CHARGES (OTHER THAN INTEREST)					
22022902	INSURANCE PREMIUM					
22022904	OTHER CRF BANK CHARGES					
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN					
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL					
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
220220	MISCELLANEOUS EXPENSES GENERAL					
22022001	REFRESHMENT & MEALS					
22022002	HONORARIUM & SITTING ALLOWANCE					
22022003	PUBLICITY & ADVERTISEMENTS					
22022004	MEDICAL EXPENSES-LOCAL					
22022006	POSTAGES & COURIER SERVICES					
22022007	WELFARE PACKAGES					
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES					
22022009	SPORTING ACTIVITIES					
22022010	DIRECT TEACHING & LABORATORY COST					
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION					
22022021	ELECTION-LOGISTICS SUPPORT					
22022037	MARGIN FOR INCREASE IN COSTS					
22022041	CONTINGENCY					
22022042	RECURRENT ADJUSTMENT					
2203						
220301	STAFF LOAN					
2204	GRANTS AND CONTRIBUTIONS GENERAL					
220401	LOCAL GRANTS AND CONTRIBUTIONS					
220402	FOREIGN GRANTS AND CONTRIBUTIONS					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
2205	SUBSIDIES GENERAL					
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS					
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES					
22050102	MEAL SUBSIDY					
22050104	PETROLEUM/ENERGY SUBSIDY					
22050105	EDUCATION SUBSIDY					
22050106	AGRICULTURAL INPUTS SUBSIDY					
22050107	HEALTH SUBSIDY					
22050108	RELIGIOUS PILGRIMAGE SUBSIDY					
220502	SUBSIDY TO PRIVATE COMPANIES					
22050201	SUBSIDY TO PRIVATE COMPANIES					
2207	TRANSFERS-PAYMENT					
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT					
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE					
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE					
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS					
22070104	CRF REVENUE REMITTANCE BY PSEs					
2208	TRANSFERS-PAYMENT TO INDIVIDUALS					
220801	TRANSFERS-PAYMENT TO INDIVIDUALS					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED					
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP					
2209	LOSS ON FOREIGN EXCHANGE					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
23	RESEARCH AND DEVELOPMENT - RECURRENT					
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
	TOTAL RECURRENT EXPENDITURE	2,930,000	14,930,000	150,000	157,507	13,930,000

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000	300,000					0	0.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING	20,000,000	500,000,000	1,600,000	10,000,000	2,300,000		13,900,000	2.78
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	945,000	945,000	600,000	200,000	200,000		1,000,000	105.82
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST (STREET LIGHT FUELING)	480,000,000	400,000,000	59,778,260	119,069,380		135,354,055	314,201,695	78.55
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	88,000	88,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	525,000	525,000	300,000	200,000			500,000	95.24
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	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	52,000	52,000					0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								

22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	5,000,000	200,000	1,000,000	2,900,000		4,100,000	82.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	50,000,000	50,000,000			1,200,000		1,200,000	2.40
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	23,000,000	23,000,000		1,700,000	18,240,000		19,940,000	86.70
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000	5,000,000					0	0.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	90,000,000	90,000,000		28,488,300			28,488,300	31.65
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)							0	
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								

2101	SALARY								
210101	SALARIES AND WAGES	1,000,000	10,000,000					0	0.00
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES	2,000,000	5,000,000					0	0.00
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	12,000,000	12,000,000	6,500,000	25,000,000	1,500,000		33,000,000	275.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	8,000,000	8,000,000	2,000,000	1,500,000	500,000		4,000,000	50.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	8,000,000	8,000,000	750,000	500,000	1,000,000		2,250,000	28.13
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL								
22022312	FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	8,000,000	8,000,000	250,000	1,000,000			1,250,000	15.63
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE							0	
220225	TRAINING - GENERAL	2,000,000	2,000,000					0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								

22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	15,000,000	15,000,000			3,364,378	3,364,378		22.43
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000				0		0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	7,000,000	7,000,000				0		0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								

22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT EXPENDITURE		64,000,000	76,000,000					43,864,378	57.72

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

22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	5,000,000	5,000,000					0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	5,000,000	5,000,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								

210201	ALLOWANCES	5,369,000	5,369,000		5,369,000	5,369,000	100.00
21020101	NON REGULAR ALLOWANCES						
210202	SOCIAL CONTRIBUTIONS						
21020223	GROUP LIFE INSURANCE						
21020224	EMPLOYEES COMPENSATION FUND						
21020225	HOUSING FUND CONTRIBUTION						
2103	SOCIAL BENEFITS						
210301	SOCIAL BENEFITS						
21030101	GRATUITY						
21030102	PENSION						
21030103	DEATH BENEFITS						
22	OTHER RECURRENT COSTS						
2202	OVERHEAD COST						
220221	TRAVEL & TRANSPORT - GENERAL	3,000,000	3,000,000		1,000,000	1,000,000	33.33
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING						
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS						
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING						
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS						
220222	UTILITIES - GENERAL	1,038,000	1,038,000		1,000,000	1,000,000	96.34
22022201	ELECTRICITY CHARGES						
22022202	TELEPHONE CHARGES						
22022203	INTERNET ACCESS CHARGES						
22022204	SATELLITE BROADCASTING ACCESS CHARGES						
22022205	WATER RATES						
22022206	SEWAGE CHARGES						
22022207	LEASED COMMUNICATION LINES(S)						
22022208	MULTI YEAR TARIFF ORDER						
22022209	INTERACTIVE LEARNING NETWORK						
22022210	SOFTWARE CHARGES/LICENCE RENEWAL						
220223	MATERIALS & SUPPLIES - GENERAL	4,000,000	4,000,000		1,500,000	1,500,000	37.50
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES						
22022302	BOOKS						
22022303	NEWSPAPERS						
22022304	MAGAZINES & PERIODICALS						
22022305	PRINTING OF NON SECURITY DOCUMENTS						
22022306	PRINTING OF SECURITY DOCUMENTS						
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES						
22022308	FIELD & CAMPING MATERIALS SUPPLIES						
22022309	UNIFORMS & OTHER CLOTHING						
22022310	TEACHING AIDS / INSTRUCTION MATERIALS						
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES						
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS						
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)						
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000		1,500,000	1,500,000	50.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT						
22022402	MAINTENANCE OF OFFICE FURNITURE						
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS						
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS						
22022405	MAINTENANCE OF PLANTS/GENERATORS						
22022406	OTHER MAINTENANCE SERVICES						
22022410	MAINTENANCE OF STREET LIGHTINGS						
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT						
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES						
22022413	MINOR ROAD MAINTENANCE						
220225	TRAINING - GENERAL						
22022501	LOCAL TRAINING						
22022502	INTERNATIONAL TRAINING						
220226	OTHER SERVICES - GENERAL	4,000,000	4,000,000		1,500,000	1,500,000	37.50
22022601	SECURITY SERVICES						
22022602	OFFICE RENT						
22022603	RESIDENTIAL RENT						
22022604	SECURITY VOTE (INCLUDING OPERATIONS)						
22022605	CLEANING & FUMIGATION SERVICES						
22022606	LAND USE CHARGES						

22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES (CASUAL STAFF / ROAD RANGERS)	50,000,000	50,000,000			50,000,000		50,000,000	100.00
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	416,000	416,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	104,000	104,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOAN	519,000	519,000					0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								

22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING	2,000,000	2,000,000	200,000	250,000	500,000		950,000	47.50
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,000,000	2,000,000					0	0.00
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	100,000	100,000					0	0.00
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000	3,000,000	600,000	500,000	500,000		1,600,000	53.33
22022402	MAINTENANCE OF OFFICE FURNITURE	2,000,000	2,000,000			500,000		500,000	25.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS							0	
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	2,000,000			600,000		600,000	30.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000	2,000,000					0	0.00
22022406	OTHER MAINTENANCE SERVICES	3,000,000	3,000,000			400,000		400,000	13.33
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	3,150,000	3,150,000					0	0.00
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	5,000,000	5,000,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	500,000	500,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	5,000,000	5,000,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								

21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL& TRANSPORT - GENERAL	2,625,000	2,625,000	1,500,000	500,000		2,000,000	76.19	
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	2,000,000	2,000,000				0	0.00	
22022201	ELECTRICITY CHARGES	300,000,000	300,000,000			1,400,000	1,500,000	2,900,000	0.97
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	3,150,000	3,150,000	500,000	1,000,000	700,000	2,200,000	69.84	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	1,050,000	1,050,000	1,000,000	100,000		1,100,000	104.76	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	10,000,000	10,000,000				0	0.00	
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES	2,100,000	2,100,000			500,000	800,000	1,300,000	61.90
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,050,000	1,050,000				0	0.00	
22022701	FINANCIAL CONSULTING								

22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	420,000	420,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	420,000	420,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS	3,000,000	3,000,000					0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS	2,000,000	2,000,000					0	0.00
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	500,000	500,000					0	0.00
22022021	ELECTION-LOGISTICS SUPPORT								
220301	STAFF LOANS & ADVANCE	210,000	210,000					0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS	400,000	400,000					0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								

210201	ALLOWANCES	3,500,000	3,500,000					0	0.00
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION	32,500,000	32,500,000					0	0.00
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000	2,500,000					0	0.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES	238,000	238,000					0	0.00
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,200,000	1,200,000					0	0.00
22022302	BOOKS								
22022303	NEWSPAPERS	306,000	306,000					0	0.00
22022304	MAGAZINES & PERIODICALS	286,000	286,000					0	0.00
22022305	PRINTING OF NON SECURITY DOCUMENTS	1,200,000	1,200,000					0	0.00
22022306	PRINTING OF SECURITY DOCUMENTS	1,200,000	1,200,000					0	0.00
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING	420,000	420,000					0	0.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,100,000	1,100,000					0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	2,043,000	2,043,000					0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,371,000	4,371,000					0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	340,000	340,000					0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	226,000	226,000					0	0.00
22022406	OTHER MAINTENANCE SERVICES	226,000	226,000					0	0.00
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE	2,205,000	2,205,000					0	0.00
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	714,000	714,000					0	0.00
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES	315,000	315,000					0	0.00
22022606	LAND USE CHARGES								

22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING	525,000	525,000					0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES	551,000	551,000					0	0.00
22022704	ENGINEERING SERVICES	441,000	441,000					0	0.00
22022705	ARCHITECTURAL SERVICES	661,000	661,000					0	0.00
22022706	SURVEYING SERVICES	330,000	330,000					0	0.00
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS	1,500,000	1,500,000					0	0.00
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST	1,191,000	1,191,000					0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST	567,000	567,000					0	0.00
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)	226,000	226,000					0	0.00
22022902	INSURANCE PREMIUM	170,000	170,000					0	0.00
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS	1,000,000	1,000,000					0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	2,800,000	2,800,000					0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	596,000	596,000					0	0.00
22022004	MEDICAL EXPENSES-LOCAL	357,000	357,000					0	0.00
22022006	POSTAGES & COURIER SERVICES	525,000	525,000					0	0.00
22022007	WELFARE PACKAGES	1,500,000	1,500,000					0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	113,000	113,000					0	0.00
22022009	SPORTING ACTIVITIES								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	525,000	525,000					0	0.00
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,050,000	1,050,000					0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								

22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	1,000,000	750,000	1,000,000		2,750,000	91.67
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	1,145,000	1,145,000	250,000	590,000	300,000		1,140,000	99.56
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000			500,000		500,000	100.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	139,000	139,000			200,000		200,000	143.88
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	90,000	90,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)					50,000			
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	76,000	76,000			50,000		50,000	65.79
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								

21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	5,000,000	5,000,000	100,000	100,000	150,000	350,000	7.00	
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	1,000,000	1,000,000				0	0.00	
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	5,000,000	50,000	50,000		100,000	2.00	
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES	1,500,000	1,500,000				0	0.00	
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000	2,000,000				0	0.00	
22022402	MAINTENANCE OF OFFICE FURNITURE	100,000	100,000				0	0.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000	2,000,000				0	0.00	
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES	1,000,000	1,000,000				0	0.00	
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	500,000	500,000				0	0.00	
22022502	INTERNATIONAL TRAINING								
22022503	N/A								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000	300,000				0	0.00	
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								

220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	6,000,000	6,000,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOAN AND ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	185,400,000	185,400,000					181,784,999	98.05

22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	900,000	900,000					0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	500,000	500,000					0	0.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000					0	0.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	80,000	80,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOAN	200,000	200,000					0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								

22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	6,000,000	6,000,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	1,225,600,000	1,225,600,000					685,259,311	55.91

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING	20,000,000	20,000,000					0	0.00
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	10,000,000	10,000,000			2,468,065		2,468,065	24.68
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS	800,000	800,000					0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								

22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	5,000,000	1,000,000	1,800,000	1,000,000		3,800,000	76.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	300,000	700,000	500,000		1,500,000	50.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	1,000,000	1,000,000	200,000	300,000	300,000		800,000	80.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	500,000			100,000		100,000	20.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	400,000	400,000			100,000		100,000	25.00
22022801	MOTOR VEHICLE FUEL COST	100,000	100,000					0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								

22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES/CEREMONIAL MATERIALS (RAM, RICE,SUGAR, ETC)	400,000,000	400,000,000	2,076,000	182,691,000	329,810,000		514,577,000	128.64
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS AND ADVANCE								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050103									
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	435,000,000	435,000,000					552,343,321	126.98

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE BOARD FOR QUARANIC AND ARABIC EDUCATION '055200300100

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	FQTER	TOTAL	PERFORMANCE (%)
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2									
21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES AND WAGES	15,000,000	15,000,000					0	0.00
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES	1,000,000	1,000,000					0	0.00
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	20,000	20,000					0	0.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	20,000	20,000					0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	20,000	20,000					0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								

22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	20,000	20,000					0	0.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	20,000	20,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	10,000	10,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS AND ADVANCE								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								

22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	200,000	200,000					0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022312	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	200,000	200,000					0	0.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	50,000	50,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								

220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOAN								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT EXPENDITURE		2,960,000	2,960,000					36,264,000	1225.14

**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	FQTER	TOTAL	PERFORMANCE (%)
2									
21	PERSONNEL COST								
2101	SALARY							0	
210101	SALARIES AND WAGES	14,000,000	14,000,000		10,000,000			10,000,000	71.43

21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES	250,000	250,000					0	0.00
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL& TRANSPORT - GENERAL	250,000	250,000					0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	20,000	20,000					0	0.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	20,000	20,000					0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	20,000	20,000					0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	20,000	20,000					0	0.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								

22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	20,000	20,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	10,000	10,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203	STAFF LOAN								
220301	STAFF LOAN								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								

22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	900,000	900,000					0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	60,000	60,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								

21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	360,000	360,000					0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	350,000	350,000					0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	300,000	300,000					0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	390,000	390,000					0	0.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								

220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT								
22040102									
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								

22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	8,839,000	8,839,000	250,000	500,000	1,050,000		1,800,000	20.36
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	328,000	328,000					0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,189,000	2,189,000					0	0.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	500,000	500,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)	500,000	500,000					0	0.00
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	3,291,000	3,291,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								

22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000	1,500,000	150,000	250,000	100,000		500,000	33.33
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,000,000	1,000,000					0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES	500,000	500,000	100,000	50,000	50,000		200,000	40.00
22022202	TELEPHONE CHARGES	360,000	360,000					0	0.00
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES	126,000	126,000					0	0.00
22022205	WATER RATES	500,000	500,000	50,000		50,000		100,000	20.00
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	720,000	720,000			50,000		50,000	6.94
22022302	BOOKS	70,000	70,000					0	0.00
22022303	NEWSPAPERS	100,000	100,000					0	0.00
22022304	MAGAZINES & PERIODICALS	150,000	150,000					0	0.00
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES	1,200,000	1,200,000			50,000		50,000	4.17
22022309	UNIFORMS & OTHER CLOTHING	1,500,000	1,500,000					0	0.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS							0	
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	50,000	50,000					0	0.00
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE	480,000	480,000					0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	240,000	240,000					0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000	1,000,000					0	0.00
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	1,000,000	1,000,000					0	0.00
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE	2,500,000	2,500,000					0	0.00
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	1,000,000	1,000,000					0	0.00
22022502	INTERNATIONAL TRAINING	1,000,000	1,000,000					0	0.00
220226	OTHER SERVICES - GENERAL							0	
22022601	SECURITY SERVICES								
22022602	OFFICE RENT	500,000	500,000					0	0.00
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)	2,000,000	2,000,000					0	0.00
22022605	CLEANING & FUMIGATION SERVICES	5,000,000	5,000,000					0	0.00
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES	2,000,000	2,000,000					0	0.00
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING	2,000,000	2,000,000					0	0.00
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST	5,000,000	5,000,000					0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								

21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES AND WAGES								
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES								
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	25,000	25,000				0	0.00	
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	20,000	20,000				0	0.00	
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	20,000	20,000				0	0.00	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								

22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	50,000	50,000					0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL								
22022312	FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	50,000	50,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								

2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES								
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	1,500,000	1,500,000	80,000	100,000	100,000		280,000	18.67
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	100,000	100,000	60,000	20,000			80,000	80.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000	100,000	120,000	100,000		320,000	32.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	500,000	500,000			40,000		40,000	8.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	500,000	500,000					0	0.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								

22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	50,000	50,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	50,000	50,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	100,000	100,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								

22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	1,000,000	500,000		1,500,000	50.00	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	2,000,000	2,000,000		250,000		250,000	12.50	
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	1,000,000		250,000		250,000	25.00	
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000				0	0.00	
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	500,000	500,000				0	0.00	
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	2,000,000	2,000,000				0	0.00	
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								

21030101	GRATUITY								
21030102	MINOR ROAD MAINTENANCE								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	500,000	500,000	200,000	100,000	100,000		400,000	80.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	1,000,000	1,000,000	50,000	150,000	50,000		250,000	25.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,000,000	50,000	50,000	100,000		200,000	20.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS	525,000	525,000					0	0.00
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	200,000	200,000			50,000		50,000	25.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	525,000	525,000					0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								

22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								

22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	2,100,000	2,100,000					0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	120,000,000	120,000,000					0	0.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	520,000	520,000					0	0.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	870,000	870,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	216,000	216,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	44,000,000	84,000,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS AND ADVANCES	2,000,000	2,000,000					0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS	300,000,000	300,000,000					0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS								

22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES	152,000	152,000					0	0.00
22022202	TELEPHONE CHARGES	579,000	579,000					0	0.00
22022203	INTERNET ACCESS CHARGES	1,125,000	1,125,000					0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES	127,000	127,000					0	0.00
22022205	WATER RATES	66,000	66,000					0	0.00
22022206	SEWAGE CHARGES	110,000	110,000					0	0.00
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,433,000	1,433,000					0	0.00
22022302	BOOKS								
22022303	NEWSPAPERS	317,000	317,000					0	0.00
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS	500,000	500,000					0	0.00
22022306	PRINTING OF SECURITY DOCUMENTS	661,000	661,000					0	0.00
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING	132,000	132,000					0	0.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	520,000	520,000					0	0.00
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	550,000	550,000					0	0.00
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	716,000	716,000					0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	772,000	772,000					0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	298,000	298,000					0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	496,000	496,000					0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	496,000	496,000					0	0.00
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	152,000	152,000					0	0.00
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	2,756,000	2,756,000					0	0.00
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES	1,508,000	1,508,000					0	0.00
22022602	OFFICE RENT	600,000	600,000					0	0.00
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING	551,000	551,000					0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	661,000	661,000					0	0.00
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS	1,200,000	1,200,000					0	0.00
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST	621,000	621,000					0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST							0	
22022803	PLANT / GENERATOR FUEL COST	1,000,000	1,000,000					0	0.00
22022804	AIRCRAFT FUEL COST								

22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)	145,000	145,000					0	0.00
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL	661,000	661,000					0	0.00
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES	8,000,000	8,000,000					0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	110,000	110,000					0	0.00
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	165,000	165,000					0	0.00
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY	2,205,000	2,205,000					0	0.00
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	38,791,000	38,791,000					0	0.00

BORNO STATE BUDGET 2020

22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST	500,000	500,000	300,000	100,000		400,000	80.00	
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)	50,000	50,000			50,000	50,000	100.00	
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000	1,000,000		500,000	300,000	800,000	80.00	
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL	1,000,000	1,000,000		500,000	500,000	1,000,000	100.00	
22022006	POSTAGES & COURIER SERVICES	200,000	200,000				0	0.00	
22022007	WELFARE PACKAGES	1,500,000	1,500,000		250,000	700,000	950,000	63.33	
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL	300,000	300,000			300,000	300,000	100.00	
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								

22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT EXPENDITURE		126,700,000	126,700,000					108,014,903	85.25

**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	FQTER	TOTAL	PERFORMANCE (%)
2									
21	PERSONNEL COST								
2101	SALARY	118,327,000	118,327,000	42,678,880	40,380,793	40,307,475		123,367,148	104.26
210101	SALARIES AND WAGES								
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES								
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,520,000	2,520,000	500,000	650,000	900,000		2,050,000	81.35
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	525,000	525,000	100,000		300,000		400,000	76.19
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING							0	
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES	240,000	240,000			100,000		100,000	41.67
22022203	INTERNET ACCESS CHARGES	640,000	640,000	300,000	250,000			550,000	85.94

22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	525,000	525,000	300,000	100,000		400,000	76.19	
22022302	BOOKS	60,000	60,000			40,000	40,000	66.67	
22022303	NEWSPAPERS	60,000	60,000				0	0.00	
22022304	MAGAZINES & PERIODICALS	10,000	10,000				0	0.00	
22022305	PRINTING OF NON SECURITY DOCUMENTS	500,000	500,000				0	0.00	
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	1,500,000	1,500,000	300,000	200,000	60,000	560,000	37.33	
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	525,000	525,000				0	0.00	
22022402	MAINTENANCE OF OFFICE FURNITURE	1,050,000	1,050,000				0	0.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	949,000	949,000				0	0.00	
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	105,000	105,000				0	0.00	
22022405	MAINTENANCE OF PLANTS/GENERATORS	157,000	157,000				0	0.00	
22022406	OTHER MAINTENANCE SERVICES	157,000	157,000				0	0.00	
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	5,000,000	5,000,000	1,200,000	300,000	100,000	1,600,000	32.00	
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING	10,000,000	10,000,000				0	0.00	
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST	1,207,000	1,207,000				0	0.00	
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)	15,000	15,000				0	0.00	
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								

22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS	525,000	525,000					0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000	1,000,000	3,000,000				3,000,000	300.00
22022003	PUBLICITY & ADVERTISEMENTS	157,000	157,000					0	0.00
22022004	MEDICAL EXPENSES-LOCAL	525,000	525,000					0	0.00
22022006	POSTAGES & COURIER SERVICES	178,000	178,000					0	0.00
22022007	WELFARE PACKAGES	525,000	525,000					0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,050,000	1,050,000					0	0.00
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS	200,000	200,000					0	0.00
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT EXPENDITURE		148,232,000	148,232,000					132,067,148	89.09

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

CIVIL SERVICE COMMION 014700100100

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

21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	5,000,000	5,000,000		650,000		650,000	13.00	
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	1,000,000	1,000,000				0	0.00	
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	3,500,000	3,500,000				0	0.00	
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000	1,000,000				0	0.00	
22022402	MAINTENANCE OF OFFICE FURNITURE	1,500,000	1,500,000				0	0.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	15,000,000	15,000,000				0	0.00	
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	5,000,000	5,000,000				0	0.00	
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								

220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,500,000	2,500,000					0	0.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	3,000,000	3,000,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS	1,500,000	1,500,000					0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS	1,500,000	1,500,000					0	0.00
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS AND ADVANC ES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								

22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
2202224	MAINTENANCE SERVICES - GENERAL	700,000	700,000					0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
2202225	TRAINING - GENERAL	5,000,000	5,000,000					0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
2202226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
2202227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	1,000,000					0	0.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
2202228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
2202229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
2202220	MISCELLANEOUS EXPENSES GENERAL	1,000,000	1,000,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								

22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT EXPENDITURE		92,700,000	92,700,000					450,000	0.49

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE HOUSE OF ASSEMBLY **O11200100100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	FQTER	TOTAL	PERFORMANCE (%)
2			N	N	N	N			
21	PERSONNEL COST								
2101	SALARY	635,000,000	635,000,000	20,175,131	18,573,578	19,152,373		57,901,081	9.12
210101	SALARIES AND WAGES								
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES								
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	280,000,000	280,000,000			53,050,000		53,050,000	18.95
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	370,000,000	370,000,000	15,000,000	5,600,000	12,810,000		33,410,000	9.03
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000,000	400,000,000	5,000,000	450,000			5,450,000	1.36
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	20,000,000	170,000,000	3,536,280	450,000			3,986,280	2.34
22022105	CONSTITUENCY VISITATION	500,000,000	500,000,000		6,500,000			6,500,000	1.30

220222	UTILITIES - GENERAL	100,000,000	100,000,000					0	0.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	21,000,000	21,000,000					0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022312	22022312								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	100,000,000	100,000,000		12,000,000			12,000,000	12.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	160,000,000	160,000,000					0	0.00
22022502	INTERNATIONAL TRAINING	100,000,000	160,000,000			1,820,000		1,820,000	1.14
220226	OTHER SERVICES - GENERAL	20,000,000							
22022601	SECURITY SERVICES	35,000,000	35,000,000					0	0.00
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING	20,000,000	20,000,000					0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	20,000,000	20,000,000					0	0.00
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	200,000,000	200,000,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)	663,000	663,000					0	0.00
22022902	INSURANCE PREMIUM	600,000	600,000					0	0.00

22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	900,000,000	1,200,000,000	30,600,000	118,657,250	27,350,000	176,607,250	14.72	
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL	60,000,000	60,000,000	15,000,000			15,000,000	25.00	
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	30,000,000	30,000,000				0	0.00	
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
22022043	OUT FIT ALLOWANCE	50,000,000	50,000,000		12,015,000		12,015,000	24.03	
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT								
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT								
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT								
22040107	GRANT TO PRIVATE COMPANIES - CURRENT								
22040109	GRANTS TO COMMUNITIES/NGOs								
22040110	GRANTS TO ACADEMIC INSTITUTIONS								
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS & ADVANCES	2,000,000	2,000,000				0	0.00	
2204	GRANTS AND CONTRIBUTIONS GENERAL	4,000,000	4,000,000				0	0.00	
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT EXPENDITURE		3,728,263,000	4,518,263,000					377,739,611	8.36

**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	FQTER	TOTAL	PERFORMANCE (%)
2									
21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES AND WAGES	100,000,000	100,000,000					0	0.00
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES	7,341,000	7,341,000					0	0.00
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	5,000,000	5,000,000					0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	3,520,000	3,520,000					0	0.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	3,000,000	3,000,000					0	0.00

22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	5,000,000	5,000,000					0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	20,000,000	20,000,000					0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
22022503	N/A								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	10,000,000					0	0.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	10,000,000	10,000,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST	10,000,000	10,000,000					0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)	5,500,000	5,500,000					0	0.00
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	10,000,000	10,000,000					0	0.00
22022001	REFRESHMENT & MEALS	10,000,000	10,000,000					0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								

22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT EXPENDITURE		199,361,000	199,361,000					0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

HIGH COURT OF JUSTICE **O32605100100**

ECONOMIC CODE	DETAILED EXPENDITURE	REVISED BUDGET 2020	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	FQTER	TOTAL	PERFORMANCE (%)
2				N	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								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000,000	50,000,000					0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000	30,000,000					0	0.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	40,000,000	80,000,000					0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	30,000,000	60,000,000					0	0.00
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES	1,000,000	1,000,000					0	0.00
22022202	TELEPHONE CHARGES	4,000,000	4,000,000					0	0.00
22022203	INTERNET ACCESS CHARGES	9,500,000	9,500,000					0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL	3,000,000	3,000,000					0	0.00
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	20,000,000	20,000,000					0	0.00
22022302	BOOKS	15,000,000	15,000,000					0	0.00
22022303	NEWSPAPERS	2,000,000	2,000,000					0	0.00
22022304	MAGAZINES & PERIODICALS	2,000,000	2,000,000					0	0.00
22022305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000	3,000,000					0	0.00
22022306	PRINTING OF SECURITY DOCUMENTS	2,000,000	2,000,000					0	0.00
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING	4,000,000	12,000,000					0	0.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	20,000,000	20,000,000					0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	16,000,000	16,000,000					0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	18,000,000	18,000,000					0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	21,000,000	21,000,000					0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000	10,000,000					0	0.00
22022406	OTHER MAINTENANCE SERVICES	10,000,000	10,000,000					0	0.00
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	20,000,000	20,000,000					0	0.00
22022502	INTERNATIONAL TRAINING	10,000,000	26,000,000					0	0.00
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES	2,625,000	2,625,000					0	0.00
22022602	OFFICE RENT	7,000,000	7,000,000					0	0.00
22022603	RESIDENTIAL RENT	1,000,000	1,000,000					0	0.00
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES	2,000,000	2,000,000					0	0.00
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								

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
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022312	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	850,000	850,000					0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	350,000	350,000					0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	225,000	225,000					0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	250,000	250,000					0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	350,000	350,000					0	0.00
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	316,000	316,000					0	0.00
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST	230,000	230,000					0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)	10,000	10,000					0	0.00
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS	200,000	200,000					0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	150,000	150,000					0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	150,000	150,000					0	0.00
22022004	MEDICAL EXPENSES-LOCAL	100,000	100,000					0	0.00
22022006	POSTAGES & COURIER SERVICES	50,000	50,000					0	0.00
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000	50,000					0	0.00
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	39,000	39,000					0	0.00
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								

21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	5,000,000				0	0.00	
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,000,000	15,000,000				0	0.00	
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES	600,000	600,000				0	0.00	
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES	300,000	300,000				0	0.00	
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	525,000	525,000				0	0.00	
22022302	BOOKS								
22022303	NEWSPAPERS	75,000	75,000				0	0.00	
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING	525,000	525,000				0	0.00	
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,050,000	1,050,000				0	0.00	
22022402	MAINTENANCE OF OFFICE FURNITURE	315,000	315,000				0	0.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000	3,000,000				0	0.00	
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	525,000	525,000				0	0.00	
22022405	MAINTENANCE OF PLANTS/GENERATORS	750,000	750,000				0	0.00	
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING	5,000,000	10,000,000				0	0.00	
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								

22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST	252,000	252,000				0	0.00	
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST	3,682,000	3,682,000				0	0.00	
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS	2,100,000	2,100,000				0	0.00	
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL	15,000,000	15,000,000				0	0.00	
22022006	POSTAGES & COURIER SERVICES	52,000	52,000				0	0.00	
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS AND ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								

22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000	3,000,000					0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	3,000,000	3,000,000					0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	75,000	75,000					0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	25,000	25,000					0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	150,000	150,000					0	0.00
22022406	OTHER MAINTENANCE SERVICES	58,000	58,000					0	0.00
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	2,000,000	2,000,000					0	0.00
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING	100,000	100,000					0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	130,000	130,000					0	0.00
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST	520,000	520,000					0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)	250,000	250,000					0	0.00
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS	5,200,000	5,200,000					0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	150,000	150,000					0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	4,100,000	4,100,000					0	0.00
22022004	MEDICAL EXPENSES-LOCAL	4,100,000	4,100,000					0	0.00
22022006	POSTAGES & COURIER SERVICES	67,000	67,000					0	0.00
22022007	WELFARE PACKAGES	1,000,000	1,000,000					0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								

22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	109,000	109,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	25,000,000	25,000,000			18,274,935		0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS AND ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	202,798,000	202,798,000					0	0.00

22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	2,000,000					0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	2,000,000	2,000,000					0	0.00
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)	1,000,000	1,000,000					0	0.00
22022605	CLEANING & FUMIGATION SERVICES	1,500,000	1,500,000					0	0.00
22022606	LAND USE CHARGES							0	
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING	1,000,000	1,000,000					0	0.00
22022703	LEGAL SERVICES	1,000,000	1,000,000					0	0.00
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST	2,000,000	2,000,000					0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST	2,000,000	2,000,000					0	0.00
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)	100,000	100,000					0	0.00
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS	1,000,000	1,000,000					0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000	1,000,000					0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	1,000,000	1,000,000					0	0.00
22022004	MEDICAL EXPENSES-LOCAL	2,000,000	2,000,000					0	0.00
22022006	POSTAGES & COURIER SERVICES	1,000,000	1,000,000					0	0.00
22022007	WELFARE PACKAGES	1,000,000	1,000,000					0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000	1,000,000					0	0.00
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								

22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000	10,000,000				14,320,000	14,320,000	143.20
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES	759,000	759,000			300,000		300,000	39.53
22022202	TELEPHONE CHARGES	525,000	525,000					0	0.00
22022203	INTERNET ACCESS CHARGES	1,000,000	1,000,000			200,000		200,000	20.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,000,000	3,000,000	1,000,000	900,000	400,000		2,300,000	76.67
22022302	BOOKS								
22022303	NEWSPAPERS	64,000	64,000					0	0.00
22022304	MAGAZINES & PERIODICALS	2,000,000	2,000,000	200,000	500,000	600,000		1,300,000	65.00
22022305	PRINTING OF NON SECURITY DOCUMENTS							0	
22022306	PRINTING OF SECURITY DOCUMENTS	2,608,000	2,608,000			500,000		500,000	19.17
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,000,000	5,000,000	800,000	500,000			1,300,000	26.00
22022402	MAINTENANCE OF OFFICE FURNITURE	2,520,000	2,520,000					0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,050,000	3,050,000					0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,500,000	3,500,000					0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	7,000,000	7,000,000					0	0.00
22022406	OTHER MAINTENANCE SERVICES	710,000	710,000					0	0.00
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	3,625,000	3,625,000					0	0.00
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	50,000	50,000					0	0.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST	2,500,000	2,500,000					0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)	150,000	150,000					0	0.00

22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203	INSURANCE PREMIUM								
220301	STAFF LOANS & ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT EXPENDITURE		88,061,000	88,061,000					41,012,031	46.57

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

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

22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	436,000	436,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	10,000	10,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	1,575,000	1,575,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOAN & ADVANCES	545,000	545,000					0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								

22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	3,000,000	3,000,000	60,000	80,000	60,000		200,000	6.67
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000	100,000	80,000			180,000	6.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	30,000,000	30,000,000					0	0.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								

210101	SALARIES AND WAGES	717,500,000	717,500,000	150,251,946	145,839,569	141,161,830		437,253,345	60.94
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES								
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	2,000,000	120,000	150,000	100,000		370,000	18.50
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	1,000,000	40,000	100,000	100,000		240,000	24.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000	1,000,000	100,000	110,000	80,000		290,000	29.00
22022302	BOOKS	1,000,000	1,000,000	100,000		80,000		180,000	18.00
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS	1,500,000	1,500,000					0	0.00
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000	1,000,000					0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	1,000,000	1,000,000					0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000	1,000,000					0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								

22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	1,000,000	1,000,000			50,000		50,000	5.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	400,000	400,000					0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	519,000	519,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	90,000	90,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								

22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	3,000,000	3,000,000			50,000		50,000	1.67
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000	100,000	150,000	150,000		400,000	20.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000					0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	2,000,000	2,000,000					0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
22022710									
220228	FUEL & LUBRICANTS - GENERAL	3,000,000	3,000,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								

220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	148,000,000	148,000,000					57,061,361	38.55

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

COLLEGE OF EDUCATION WAKA-BIU '051701900200

22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	3,000,000	3,000,000					0	0.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	2,500,000	2,500,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	2,000,000	2,000,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF AND ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								

22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	904,512,000	904,512,000					381,531,546	42.18

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

AGENCY FOR MASS LITERACY

'051701000100

ECONOMIC CODE	DETAILED EXPENDITURE		BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	FQTER	TOTAL	PERFORMANCE (%)
2									
21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES AND WAGES	520,000,000	520,000,000	67,426,518	66,783,655	65,514,506		199,724,680	38.41
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,000,000	7,000,000					0	0.00
210201	ALLOWANCES								
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL& TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000	1,000,000	50,000				50,000	5.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	1,000,000	100,000				100,000	10.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES	2,000,000	2,000,000		100,000	100,000		200,000	10.00
22022202	TELEPHONE CHARGES	500,000	500,000					0	0.00
22022203	INTERNET ACCESS CHARGES	500,000	500,000		50,000			50,000	10.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES							0	

22022205	WATER RATES	1,000,000	1,000,000					0	0.00
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK	200,000	200,000					0	0.00
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000	500,000			50,000		50,000	10.00
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS	400,000	400,000					0	0.00
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS	1,000,000	1,000,000					0	0.00
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	500,000	500,000					0	0.00
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	200,000	200,000					0	0.00
22022312	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000	300,000					0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	440,000	440,000					0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	770,000	770,000					0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	165,000	165,000					0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	275,000	275,000					0	0.00
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	990,000	990,000					0	0.00
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST	123,000	123,000					0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	114,000	114,000					0	0.00
22022803	PLANT / GENERATOR FUEL COST	139,000	139,000					0	0.00
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)	100,000	100,000					0	0.00
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								

210101	SALARIES AND WAGES	497,000,000	497,000,000	18,636,057	17,878,342	17,099,759		53,614,158	10.79
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION							0	
210201	ALLOWANCES	125,000,000	125,000,000					0	0.00
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL& TRANSPORT - GENERAL	2,000,000	2,000,000					0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	3,000,000	3,000,000					0	0.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	200,000,000	200,000,000			37,000,000	37,000,000	74,000,000	37.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	8,000,000	8,000,000					0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	10,000,000	10,000,000					0	0.00
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								

22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	10,000,000	10,000,000		5,409,800	5,409,800	10,819,600	108.20	
22022001	REFRESHMENT & MEALS	1,000,000	1,000,000				0	0.00	
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								

21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES								
21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	2,000,000					0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	2,000,000	2,000,000					0	0.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	5,000,000					0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	3,000,000					0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	1,000,000	1,000,000					0	0.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								

22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	100,000	100,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203	STAFF LOANS AND ADVANCES								
220301	STAFF LOANS AND ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								

22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	14,320,000	14,320,000					450,000	3.14

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

EDUCATION ENDOWMENT FUND '051706500100

ECONOMIC CODE	DETAILED EXPENDITURE		BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	FQTER	TOTAL	PERFORMANCE (%)
2									
21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES AND WAGES	7,468,000	7,468,000					0	0.00
21010101	SALARY								
21010102	OVER TIME PAYMENTS								
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES	1,000,000	1,000,000					0	0.00

21020101	NON REGULAR ALLOWANCES								
210202	SOCIAL CONTRIBUTIONS								
21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	250,000	250,000					0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	250,000	250,000					0	0.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	250,000	250,000					0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	100,000	100,000					0	0.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								

220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
22022710									
220228	FUEL & LUBRICANTS - GENERAL	50,000	50,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	20,000	20,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	250,000	250,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	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								

22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	10,000,000	10,000,000	1,250,000	2,000,000	1,000,000		4,250,000	42.50
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING	25,000,000	25,000,000	500,000	3,589,000	7,395,000		11,484,000	45.94
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	10,000,000					0	0.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	2,000,000	2,000,000			1,000,000		1,000,000	50.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	1,000,000	1,000,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	100,000	100,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								

22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000	100,000					0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
TOTAL RECURRENT EXPENDITURE		450,200,000	485,200,000					112,982,465	23.29

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF ANIMAL RESOURCES & FISHERIES DEVELOPMENT '021600100100

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

21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL & TRANSPORT - GENERAL	8,000,000	8,000,000	2,000,000	1,800,000	3,540,000		7,340,000	91.75
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	5,000,000	5,000,000	400,000	400,000	1,000,000		1,800,000	36.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	5,000,000	600,000	800,000	1,000,000		2,400,000	48.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	7,000,000	7,000,000			1,000,000		1,000,000	14.29
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	5,000,000	5,000,000					0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000	3,000,000					0	0.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								

22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	10,000,000	10,000,000			2,650,000		2,650,000	26.50
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301									
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	2,000,000					0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	760,269,000	760,269,000					341,582,992	44.93

22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	100,000	100,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL	50,000	50,000					0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL								
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS AND ADVANCES	50,000	50,000					0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								

22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL	1,000,000	1,000,000	400,000	400,000	200,000		1,000,000	100.00
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	2,000,000	1,000,000	600,000	200,000		1,800,000	90.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	5,000,000	5,000,000	1,000,000	3,600,000	5,000,000		9,600,000	192.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	1,000,000	1,000,000		1,000,000			1,000,000	100.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	1,000,000		500,000	300,000		800,000	80.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	1,000,000	1,000,000	600,000	200,000	100,000		900,000	90.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								

220229	FINANCIAL CHARGES - GENERAL	100,000	100,000			100,000		100,000	100.00
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	3,000,000	3,000,000	1,920,000	300,000	850,725		3,070,725	102.36
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS	1,000,000	1,000,000			800,000		800,000	80.00
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	2,000,000			1,000,000		1,000,000	50.00
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	47,100,000	47,100,000					20,825,908	44.22

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	1,000,000	1,000,000					0	0.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	2,000,000	2,000,000					0	0.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	2,000,000	2,000,000					0	0.00
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	2,000,000	2,000,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000	5,000,000					0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050104	PETROLEUM/ENERGY SUBSIDY								

22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL	4,400,000	4,400,000	1,000,000	600,000	500,000		2,100,000	47.73
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL	80,000,000	80,000,000			19,488,000		19,488,000	24.36
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL	5,000,000	5,000,000			500,000		500,000	10.00
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL	20,000,000	20,000,000					0	0.00
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,000,000	30,000,000					0	0.00
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL	60,000,000	100,000,000			700,000		700,000	0.70
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								

22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	4,000,000	9,000,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203	STAFF LOANS AND ADVANCES								
220301	STAFF LOANS AND ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000	50,000,000					0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS	5,000,000	50,000,000					0	0.00
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION							0	
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050103									
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	243,418,000	443,418,000					30,375,958	6.85

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

Borno State Agency for sustainable Development for Humanitain Responses

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	2ND QTER	3RD QTER	FQTER	TOTAL	PERFORMANCE (%)
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22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	70,000,000	100,000,000		20,000,000	17,000,000	23,131,176	60,131,176	60.13
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203									
220301	STAFF LOANS AND ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050103									
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								

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	FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								

22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	30,000,000	100,000,000					0	0.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203	STAFF LOANS AND ADVANCES								
220301	STAFF LOANS AND ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050103									
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								

22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								
22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	30,000,000	100,000,000			25,000,000		25,000,000	25.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								

21020223	GROUP LIFE INSURANCE								
21020224	EMPLOYEES COMPENSATION FUND								
21020225	HOUSING FUND CONTRIBUTION								
2103	SOCIAL BENEFITS								
210301	SOCIAL BENEFITS								
21030101	GRATUITY								
21030102	PENSION								
21030103	DEATH BENEFITS								
22	OTHER RECURRENT COSTS								
2202	OVERHEAD COST								
220221	TRAVEL& TRANSPORT - GENERAL								
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING								
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS								
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING								
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS								
220222	UTILITIES - GENERAL								
22022201	ELECTRICITY CHARGES								
22022202	TELEPHONE CHARGES								
22022203	INTERNET ACCESS CHARGES								
22022204	SATELLITE BROADCASTING ACCESS CHARGES								
22022205	WATER RATES								
22022206	SEWAGE CHARGES								
22022207	LEASED COMMUNICATION LINES(S)								
22022208	MULTI YEAR TARIFF ORDER								
22022209	INTERACTIVE LEARNING NETWORK								
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL								
220223	MATERIALS & SUPPLIES - GENERAL								
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES								
22022302	BOOKS								
22022303	NEWSPAPERS								
22022304	MAGAZINES & PERIODICALS								
22022305	PRINTING OF NON SECURITY DOCUMENTS								
22022306	PRINTING OF SECURITY DOCUMENTS								
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES								
22022308	FIELD & CAMPING MATERIALS SUPPLIES								
22022309	UNIFORMS & OTHER CLOTHING								
22022310	TEACHING AIDS / INSTRUCTION MATERIALS								
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES								
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS								
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)								
220224	MAINTENANCE SERVICES - GENERAL								
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT								
22022402	MAINTENANCE OF OFFICE FURNITURE								
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS								
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS								
22022405	MAINTENANCE OF PLANTS/GENERATORS								
22022406	OTHER MAINTENANCE SERVICES								
22022410	MAINTENANCE OF STREET LIGHTINGS								
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT								
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES								
22022413	MINOR ROAD MAINTENANCE								
220225	TRAINING - GENERAL								
22022501	LOCAL TRAINING								
22022502	INTERNATIONAL TRAINING								
220226	OTHER SERVICES - GENERAL								
22022601	SECURITY SERVICES								
22022602	OFFICE RENT								
22022603	RESIDENTIAL RENT								
22022604	SECURITY VOTE (INCLUDING OPERATIONS)								
22022605	CLEANING & FUMIGATION SERVICES								
22022606	LAND USE CHARGES								
22022607	RESCUE SERVICES								
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22022701	FINANCIAL CONSULTING								

22022702	INFORMATION TECHNOLOGY CONSULTING								
22022703	LEGAL SERVICES								
22022704	ENGINEERING SERVICES								
22022705	ARCHITECTURAL SERVICES								
22022706	SURVEYING SERVICES								
22022707	AGRICULTURAL CONSULTING								
22022708	MEDICAL CONSULTING								
22022709	AUDITING OF ACCOUNTS								
220228	FUEL & LUBRICANTS - GENERAL								
22022801	MOTOR VEHICLE FUEL COST								
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST								
22022803	PLANT / GENERATOR FUEL COST								
22022804	AIRCRAFT FUEL COST								
22022805	SEA BOAT FUEL COST								
22022806	COOKING GAS/FUEL COST								
220229	FINANCIAL CHARGES - GENERAL								
22022901	BANK CHARGES (OTHER THAN INTEREST)								
22022902	INSURANCE PREMIUM								
22022904	OTHER CRF BANK CHARGES								
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN								
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL								
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS								
220220	MISCELLANEOUS EXPENSES GENERAL	50,000,000	100,000,000			10,000,000		10,000,000	10.00
22022001	REFRESHMENT & MEALS								
22022002	HONORARIUM & SITTING ALLOWANCE								
22022003	PUBLICITY & ADVERTISEMENTS								
22022004	MEDICAL EXPENSES-LOCAL								
22022006	POSTAGES & COURIER SERVICES								
22022007	WELFARE PACKAGES								
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES								
22022009	SPORTING ACTIVITIES								
22022010	DIRECT TEACHING & LABORATORY COST								
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION								
22022021	ELECTION-LOGISTICS SUPPORT								
22022037	MARGIN FOR INCREASE IN COSTS								
22022041	CONTINGENCY								
22022042	RECURRENT ADJUSTMENT								
2203	STAFF LOANS AND ADVANCES								
220301	STAFF LOANS AND ADVANCES								
2204	GRANTS AND CONTRIBUTIONS GENERAL								
220401	LOCAL GRANTS AND CONTRIBUTIONS								
220402	FOREIGN GRANTS AND CONTRIBUTIONS								
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION								
22040204	EXTERNAL FINANCIAL OBLIGATIONS								
2205	SUBSIDIES GENERAL								
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES								
22050102	MEAL SUBSIDY								
22050103									
22050104	PETROLEUM/ENERGY SUBSIDY								
22050105	EDUCATION SUBSIDY								
22050106	AGRICULTURAL INPUTS SUBSIDY								
22050107	HEALTH SUBSIDY								
22050108	RELIGIOUS PILGRIMAGE SUBSIDY								
220502	SUBSIDY TO PRIVATE COMPANIES								
22050201	SUBSIDY TO PRIVATE COMPANIES								
2207	TRANSFERS-PAYMENT								
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE								
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE								
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS								
22070104	CRF REVENUE REMITTANCE BY PSEs								
2208	TRANSFERS-PAYMENT TO INDIVIDUALS								
220801	TRANSFERS-PAYMENT TO INDIVIDUALS								

22080101	TRANSFERS-PAYMENT TO UNEMPLOYED								
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP								
2209	LOSS ON FOREIGN EXCHANGE								
220901	LOSS ON FOREIGN EXCHANGE								
22090101	LOSS ON FOREIGN EXCHANGE								
23	RESEARCH AND DEVELOPMENT - RECURRENT								
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)								
	TOTAL RECURRENT EXPENDITURE	50,000,000	100,000,000					10,000,000	10.00