

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	TOTAL	PERFORMANCE (%)
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	175,000,000	46,819,756	46,819,756	26.75
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	11,274,000	11,274,000	8.67
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000,000	31,056,300	31,056,300	15.53
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	110,000,000		0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	147,000,000	13,550,800	13,550,800	9.22
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES	2,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22022204	SATELLITE BROADCASTING ACCESS CHARGES	12,000,000	15,000,000	15,000,000	125.00
22022205	WATER RATES	5,000,000		0	0.00
22022206	SEWAGE CHARGES				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	20,000,000	2,492,120	2,492,120	12.46
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000		0	0.00
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000		0	0.00
22022308	FIELD & CAMPING MATERIALS SUPPLIES			0	
22022309	UNIFORMS & OTHER CLOTHING	15,000,000	1,050,000	1,050,000	7.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			0	
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	200,000,000	780,000	780,000	0.39
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	500,000		0	0.00
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	500,000		0	0.00
220224	MAINTENANCE SERVICES - GENERAL			0	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000,000	41,400,000	41,400,000	20.70
22022402	MAINTENANCE OF OFFICE FURNITURE	60,000,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000,000	11,000,000	11,000,000	11.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			0	
22022405	MAINTENANCE OF PLANTS/GENERATORS	30,000,000		0	0.00
22022406	OTHER MAINTENANCE SERVICES	5,000,000		0	0.00
22022410	MAINTENANCE OF STREET LIGHTINGS			0	
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	20,000,000		0	0.00
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	5,000,000		0	0.00
22022502	INTERNATIONAL TRAINING	5,000,000		0	0.00
220226	OTHER SERVICES - GENERAL				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT			0	
22022604	SECURITY VOTE (IOPERATIONS)	4,000,000,000	196,112,185	196,112,185	4.90
22022605	CLEANING & FUMIGATION SERVICES	5,000,000		0	0.00
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING	5,000,000		0	0.00
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING	6,000,000		0	0.00
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		0	0.00
22022803	PLANT / GENERATOR FUEL COST	100,000,000		0	0.00
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	80,000,000	10,000,000	10,000,000	12.50

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022002	HONORARIUM & SITTING ALLOWANCE	100,000,000	79,116,000	79,116,000	79.12
22022003	PUBLICITY & ADVERTISEMENTS1525665.80	100,000,000	59,600,000	59,600,000	59.60
22022004	MEDICAL EXPENSES-LOCAL	5,000,000		0	0.00
22022006	POSTAGES & COURIER SERVICES	5,000,000		0	0.00
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,000,000		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				
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT				
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT				
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT				
22040107	GRANT TO PRIVATE COMPANIES - CURRENT				
22040109	GRANTS TO COMMUNITIES/NGOs	5,000,000		0	0.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS				
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	10,000,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		5,979,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

DEPUTY GOVERNOR'S OFFICE O11100100200

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first Qter	F QTER	
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000	4,046,000	4,046,000	13.49
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000	23,602,000	23,602,000	47.20
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000		0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	40,000,000		0	0.00
220222	UTILITIES - GENERAL			0	
22022204	SATELITE BROADCAST CHARGES	10,000,000		0	0.00
22022203	INTERNET ACCESS CHARGES	15,000,000		0	0.00
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	8,000,000		0	0.00
22022302	BOOKS	2,000,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	30,000,000		0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	5,000,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,000,000		0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000		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	20,000,000		0	0.00
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING	5,000,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST	35,000,000		0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES	200,000		0	0.00
22022908	INSURANCE PREMIUM	10,000,000		0	0.00
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	30,000,000		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	20,000,000		0	0.00
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022003	ADHOC DUTIES	1,200,000,000		0	0.00
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOAN				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	5,000,000		0	0.00
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	5,000,000		0	0.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT				
22040107	GRANT TO PRIVATE COMPANIES - CURRENT				
22040109	GRANTS TO COMMUNITIES/NGOs				
22040110	GRANTS TO ACADEMIC INSTITUTIONS				
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220402	FOREIGN GRANTS AND CONTRIBUTIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		1,590,200,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

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

O11101800100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	3,000,000		0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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		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		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		0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL	17,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE, YOUTH EMPLOYMENT AND SPECIAL SUPPORT OPERATION O11101800100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter	TOTAL
----------------------	-----------------------------	--------------------	-------------------	--------------

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2				
21	PERSONNEL COST		0	#DIV/0!
2101	SALARY		0	#DIV/0!
210101	SALARIES AND WAGES		0	#DIV/0!
21010101	SALARY		0	#DIV/0!
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	2,000,000	0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	2,000,000	0	0.00
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	3,000,000	0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
22022304	MAGAZINES & PERIODICALS			
22022305	PRINTING OF NON SECURITY DOCUMENTS			
22022306	PRINTING OF SECURITY DOCUMENTS			
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL	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			

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	3,000,000		0	0.00
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	700,000		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		0	0.00
22022904	OTHER CRF BANK CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022905	INTEREST/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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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

**BORNO BUDGET 2020
RECURRENT EXPENDITURE**

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

O11101300100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER		
2				0	
21	PERSONNEL COST			0	
2101	SALARY			0	
210101	SALARIES AND WAGES	155,000,000	19,229,515	19,229,515	12.41
21010101	SALARY OF POLITICAL OFFICE HOLDERS/SEVERANCE GRATUITY	600,000,000		0	0.00
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

210201	ALLOWANCES (INCLUDING NYSC ALLOWANCES)				
21020101	NON REGULAR ALLOWANCES	250,000,000		0	0.00
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	16,000,000	5,000,000	5,000,000	31.25
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	4,000,000	1,500,000	1,500,000	37.50
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	15,000,000	4,500,000	4,500,000	30.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	20,000,000	1,000,000	1,000,000	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	5,000,000		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	-	-		
22022601	SECURITY SERVICES				
22022602	OFFICE RENT	10,000,000		0	0.00
22022603	RESIDENTIAL RENT	30,000,000		0	0.00
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
22022710					
220228	FUEL & LUBRICANTS - GENERAL	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				
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	18,000,000	18,000,000	18.00
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		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					

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220301	STAFF LOANS & ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		1,260,200,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

HEAD OF SERVICE, O12500100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	1st qter	TOTAL	
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	254,000,000	11,726,336	11,726,336	4.62
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	11,000,000	2,000,000	2,000,000	18.18
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
21030104	SEVERANCE GRATUITY/FUNRNITURE ALLOWANCE	367,000,000		0	0.00
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000	1,000,000	1,000,000	66.67
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000	2,102,400	2,102,400	4.20
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	1,000,000		0	0.00
22020203	INTERNET ACCESS CHARGES	1,000,000		0	0.00
22022202	TELEPHONE CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	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		0	0.00
22022304	MAGAZINES & PERIODICALS			0	
22022305	PRINTING OF NON SECURITY DOCUMENTS	20,000,000	2,000,000	2,000,000	10.00
22022306	PRINTING OF SECURITY DOCUMENTS	16,000,000	1,500,000	1,500,000	9.38
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	1,500,000	1,500,000	21.43
22022402	MAINTENANCE OF OFFICE FURNITURE		”	0	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000		0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,500,000		0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	500,000		0	0.00
22022406	OTHER MAINTENANCE SERVICES	200,000		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			0	
22022501	LOCAL TRAINING	100,000,000	5,900,000	5,900,000	5.90

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022502	INTERNATIONAL TRAINING	60,000,000		0	0.00
220226	OTHER SERVICES - GENERAL			0	
22022601	SECURITY SERVICES	5,000,000		0	0.00
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES	300,000		0	0.00
22022606	LAND USE CHARGES			0	
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	120,000,000		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	4,000,000		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)	400,000		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	500,000		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	100,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022003	PUBLICITY & ADVERTISEMENTS	200,000		0	0.00
22022004	MEDICAL EXPENSES-LOCAL	100,000		0	0.00
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES	200,000		0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	100,000,000	27,275,000	27,275,000	27.28
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	400,000		0	0.00
22022021	ELECTION-LOGISTICS SUPPORT			0	
22022037	MARGIN FOR INCREASE IN COSTS	500,000		0	0.00
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	1,125,400,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

ESTABLISHMENT

O12500500100

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

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	150,000	150,000	10.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	500,000		0	0.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	500,000		0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	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	1,000,000		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	600,000		0	0.00
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
22022710					

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE		34,500,000	0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

DEPARTMENT OF PENSION

O11103500100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter	T QTER	
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	3,675,000	1,699,747	1,699,747	46.25
21010101	SALARY			0	
21010102	OVER TIME PAYMENTS			0	
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	925,000		0	0.00
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	1,000,000	50,000	50,000	5.00
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	50,000	50,000	25.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	500,000		0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	600,000	50,000	50,000	8.33
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		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
22022503	N/A				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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	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	500,000		0	0.00
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

SPECIAL DUTIES OFFICE (Project Monitoring & Special Duties) O11101900100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	10,000,000		0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	300,000	0	0.00	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000	0	0.00	
22022402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	0	0.00	
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22050102	MEAL SUBSIDY				
22050103					
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		43,800,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
----------------------	-----------------------------	--------------------	-------------------	--	--

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	10,800,000	0	0.00
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	1,000,000	0	0.00
21020101	NON REGULAR ALLOWANCES			
210202	SOCIAL CONTRIBUTIONS			
21020223	GROUP LIFE INSURANCE			
21020224	EMPLOYEES COMPENSATION FUND			
21020225	HOUSING FUND CONTRIBUTION			
2103	SOCIAL BENEFITS			
210301	SOCIAL BENEFITS			
21030101	GRATUITY			
21030102	PENSION			
21030103	DEATH BENEFITS			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	1,000,000	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	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			

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000		0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	800,000		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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)				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		18,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

LAGOS LIAISON OFFICE O11102100101

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES	1,730,000		0	0.00
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	2,000,000	300,000	300,000	15.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	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	400,000		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

011100100100

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		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				
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		6,730,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

ABUJA LIAISON OFFICE

O11102100102

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	21,000,000		0	0.00
21010101	SALARY				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			0	#DIV/0!
210201	ALLOWANCES	1,570,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	5,000,000	1,000,000	1,000,000	20.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	2,000,000	500,000	500,000	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	6,000,000		0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	5,000,000		0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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					

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

DEPARTMENT OF PARASTATALS

'011100700200

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	8,190,000		0	0.00
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			0	#DIV/0!
210201	ALLOWANCES	1,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220222	UTILITIES - GENERAL	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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		10,580,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

NEW PARTNERSHIP FOR AFFRICA DEVELOPMENT PROJECT '111028000100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES	1,000,000		0	0.00
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	250,000		0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST	90,000		0	0.00
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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	1,690,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

STATE EMERGENCY MANAGEMENT AGENCY (SEMA) 11100800100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
---------------	----------------------	-------------	------------	--	--

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES	80,000,000		0	0.00
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			0	#DIV/0!
210201	ALLOWANCES	5,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	4,723,000		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	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		0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	5,940,000		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	8,627,000		0	0.00
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022010	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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		128,600,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	F QTER		
2			N		
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	347,252,000	165,158,882	165,158,882	47.56
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	33,600,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	2,000,000	2,000,000	40.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000	500,000	500,000	8.33
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	2,000,000	500,000	500,000	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	1,208,000		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)				
	MAINTENANCE SERVICES - GENERAL	2,000,000		0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE	7,000,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022405	MAINTENANCE OF PLANTS/GENERATORS				
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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022905	INTEREST/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		0	0.00
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS & ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		408,060,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY

'021502100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	100,000,000		0	0.00
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	10,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	1,144,000	100,000	100,000	8.74
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	572,000	50,000	50,000	8.74
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	5,722,000	100,000	100,000	1.75
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	228,000		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	114,000		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	1,102,000		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					

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME

'021511500100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	355,400,000	35,654,074	35,654,074	10.03
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	1,000,000	500,000	500,000	50.00
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	300,000	300,000	30.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	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	700,000	700,000	70.00
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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	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	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	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT		360,547,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE FERTILIZER COMPANY '02150200101

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	250,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	200,000	200,000	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	300,000	50,000	50,000	16.67
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	250,000	50,000	50,000	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	250,000		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	300,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

011100100100

22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	200,000		0	0.00
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022804	AIRCRAFT FUEL COST				
22022805	SEA BOAT FUEL COST				
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	90,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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	0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

MOHAMET LAWAN COLLEGE OF AGRICULTURE

'021502100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	314,000,000	76,666,228	76,666,228	24.42
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	25,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	2,000,000	160,000	160,000	8.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	2,000,000	100,000	100,000	5.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	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	100,000	100,000	2.00
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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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		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	3,000,000		0	0.00
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT		355,350,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF TRADE, INVESTMENT, & TOURISM O22200100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER		
2			N		
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	105,000,000	23,431,403	23,431,403	22.32
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	10,000,000	16,083,080	16,083,080	160.83
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	4,300,000	1,500,000	1,500,000	34.88
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	1,050,000	400,000	400,000	38.10
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	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	1,100,000	1,100,000	52.38
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	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	525,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		133,376,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MAIDUGURI INTERNATIONAL HOTEL

'022205200200

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,000,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE 011100100100

22022010	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	2,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MAIDUGURI KANO MOTOR PARK AND MARKET '022205400200

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	22,700,000		0	0.00
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	600,000		0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	100,000		0	0.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	100,000		0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
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		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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/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		0	0.00
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS	100,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		23,850,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BOPLAS INDUSTRIES LIMITED '022205700100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST				
2101	SALARY				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

210101	SALARIES AND WAGES	37,000,000		0	0.00
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	1,389,000		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		0	0.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES	100,000		0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000		0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022701	FINANCIAL CONSULTING				
22022702	INFORMATION 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		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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOAN AND ADVANCE	1,000,000		0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		63,109,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

SODA ASH COMPANY LIMITED '022202100600

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES	15,000,000		0	0.00
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	500,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		15,500,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MAIDUGURI MONDAY MARKET CO. LTD '02205400100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	100,500,000		0	0.00
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

210201	ALLOWANCES	11,400,000		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	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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	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		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		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		0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

BORNO WIRE AND NAIL COMPANY LTD

'02202100400

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES	7,500,000	1,434,719	1,434,719	19.13
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	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	30,000	30,000	60.00
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	20,000	20,000	40.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	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	100.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	50,000	50,000	50,000	100.00
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	50,000	25,000	25,000	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	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	25,000	25,000	25.00
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		8,750,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO INVESTMENT COMPANY LTD

'022220190100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	23,000,000		0	0.00
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	1,864,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE	1,325,000		0	0.00
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION	1,852,000		0	0.00
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	418,000		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		0	0.00
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES	26,000		0	0.00
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	108,000		0	0.00
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	122,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	70,000		0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	69,000		0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	190,000		0	0.00
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT	183,000		0	0.00
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES	126,000		0	0.00
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS	141,000		0	0.00
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST	110,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS	107,000		0	0.00
22022004	MEDICAL EXPENSES-LOCAL	913,000		0	0.00
22022006	POSTAGES & COURIER SERVICES	31,000		0	0.00
22022007	WELFARE PACKAGES	294,000		0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	78,000		0	0.00
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY	14,520,000		0	0.00
22022042	RECURRENT ADJUSTMENT				
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	0	0.00	

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

NEITAL NIGERIA LIMITED

'02202100200

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	22,000,000	6,773,818	6,773,818	30.79
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	2,000,000	100,000	100,000	5.00
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	50,000	50,000	5.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	2,000,000		0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	1,000,000		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	500,000		0	0.00
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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		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		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		0	0.00
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		35,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE HOTELS LIMITED '022205200100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FISRT QTER		
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES	33,000,000	19,062,432	19,062,432	57.76
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			0	#DIV/0!
210201	ALLOWANCES	2,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	1,000,000		0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000		0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	500,000		0	0.00
22022202	TELEPHONE CHARGES	200,000		0	0.00
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	100,000		0	0.00
22022302	BOOKS	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022402	MAINTENANCE OF OFFICE FURNITURE	500,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
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		0	0.00
220228	FUEL & LUBRICANTS - GENERAL	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		0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/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		0	0.00
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL	600,000		0	0.00
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOAN AND ADVANCES	200,000		0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		41,600,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO SUPPLY COMPANY '022206000100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	13,000,000	3,484,099	3,484,099	26.80
21010101	SALARY				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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		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		0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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		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		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050103					
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		15,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF EDUCATION O51700100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	300,000,000	48,745,431	48,745,431	16.25
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	12,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	3,000,000	1,000,000	1,000,000	33.33
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	2,000,000	500,000	500,000	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				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	100,000	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				
22022309	UNIFORMS & OTHER CLOTHING (STUDENTS UNIFORMS)	90,000,000	29,000,000	29,000,000	32.22
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEEDING)	900,000,000		0	0.00
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	5,000,000	700,000	700,000	14.00
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	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	100,000	100,000	14.29
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				
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL	6,000,000		0	0.00
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY (WAEC FEES)	525,000,000	28,746,600	28,746,600	5.48
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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		1,850,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

TEACHING SERVICE BOARD '051701400200

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	1stqter		
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES (INCLUDING RECRUITMENT OF 2000 TEACHERS)	4,500,000,000	869,550,653	869,550,653	19.32
21010101	SALARY				0.00
21010102	OVER TIME PAYMENTS			0	#DIV/0!

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				0	#DIV/0!
210201	ALLOWANCES	200,000,000			0	0.00
21020101	NON REGULAR ALLOWANCES					
210202	SOCIAL CONTRIBUTIONS					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
2103	SOCIAL BENEFITS					
210301	SOCIAL BENEFITS					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
22	OTHER RECURRENT COSTS					
2202	OVERHEAD COST					
220221	TRAVEL& TRANSPORT - GENERAL	1,600,000	1,000,000	1,000,000		62.50
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
220222	UTILITIES - GENERAL	2,000,000	1,000,000	1,000,000		50.00
22022201	ELECTRICITY CHARGES					
22022202	TELEPHONE CHARGES					
22022203	INTERNET ACCESS CHARGES					
22022204	SATELLITE BROADCASTING ACCESS CHARGES					
22022205	WATER RATES					
22022206	SEWAGE CHARGES					
22022207	LEASED COMMUNICATION LINES(S)					
22022208	MULTI YEAR TARIFF ORDER					
22022209	INTERACTIVE LEARNING NETWORK					
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL					
220223	MATERIALS & SUPPLIES - GENERAL	3,000,000	500,000	500,000		16.67
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES					
22022302	BOOKS					
22022303	NEWSPAPERS					
22022304	MAGAZINES & PERIODICALS					

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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	350,000	350,000	11.67
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	3,200,000	150,000	150,000	4.69
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	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				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000		0	0.00
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	500,000		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		4,716,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

AGENCY FOR MEGA SCHOOL

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

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022201	ELECTRICITY CHARGES		
22022202	TELEPHONE CHARGES		
22022203	INTERNET ACCESS CHARGES		
22022204	SATELLITE BROADCASTING ACCESS CHARGES		
22022205	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 (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		
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
22022405	MAINTENANCE OF PLANTS/GENERATORS		
22022406	OTHER MAINTENANCE SERVICES		
22022410	MAINTENANCE OF STREET LIGHTINGS		
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT		
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES		

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022002	HONORARIUM & SITTING ALLOWANCE		
22022003	PUBLICITY & ADVERTISEMENTS		
22022004	MEDICAL EXPENSES-LOCAL		
22022006	POSTAGES & COURIER SERVICES		
22022007	WELFARE PACKAGES		
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22022009	SPORTING ACTIVITIES		
22022010	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)		
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		

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF FINANCE - HQTRS O22000100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	1ST QTER		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	40,000,000	855,163	855,163	2.14
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	150,700,000		0	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	3,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	20,000,000	2,000,000	2,000,000	10.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000	554,000	554,000	5.54
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	5,000,000	400,000	400,000	8.00
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	15,000,000	600,000	600,000	4.00
22022302	BOOKS	10,000,000	9,650,000	9,650,000	96.50
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	18,000,000		0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	6,000,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	100,000,000	6,314,000	6,314,000	6.31
22022502	INTERNATIONAL TRAINING	50,000,000		0	0.00
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES	5,000,000	50,000	50,000	1.00
22022602	OFFICE RENT	6,000,000		0	0.00
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
220227	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	20,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00
22022902	INSURANCE PREMIUM	2,000,000		0	0.00
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING	50,000,000		0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	10,000,000		0	0.00
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	15,000,000	1,930,000	1,930,000	12.87
22022002	HONORARIUM & SITTING ALLOWANCE	15,000,000		0	0.00
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	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		0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22040202	INTERNAL FINANCIAL OBLIGATIONS	7,207,707,000	503,500,000	503,500,000	6.99
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040203	AADS FINANCIAL OBLIGATION (CBN)	384,000,000		0	0.00
22040204	EXTERNAL FINANCIAL OBLIGATIONS	203,794,000		0	0.00
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	25,000,000		0	0.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		8,375,301,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF FINANCE: - OFFICE OF THE ACCOUNTANT GENERAL O22000700100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES	350,000,000	88,021,155	88,021,155	25.15
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			0	#DIV/0!
210201	ALLOWANCES	20,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY	3,410,000,000	15,000,000	15,000,000	0.44
21030102	PENSION	5,800,000,000		0	0.00
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	600,000	600,000	12.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000	4,311,000	4,311,000	43.11
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022201	ELECTRICITY CHARGES	4,000,000	400,000	400,000	10.00
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	30,000,000	500,000	500,000	1.67
22022302	BOOKS	5,000,000		0	0.00
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	20,000,000		0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	5,000,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022407	MAINTENANCE OF AIRCRAFTS				
22022408	MAINTENANCE OF SEA BOATS				
22022409	MAINTENANCE OF RAILWAY EQUIPMENT				
22022410	MAINTENANCE OF STREET LIGHTINGS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	30,000,000		0	0.00
22022502	INTERNATIONAL TRAINING	20,000,000		0	0.00
22022503	N/A				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES	15,000,000		0	0.00
22022602	OFFICE RENT	5,000,000		0	0.00
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING	50,000,000		0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	15,000,000		0	0.00
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE / GENERATOR FUEL COST	20,000,000		0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,000,000		0	0.00
22022803	PLANT / GENERATOR FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	9,900,000		0	0.00
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	5,000,000		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	5,000,000	1,920,000	1,920,000	38.40
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	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		9,838,900,000		0	0.00

..

RECURRENT EXPENDITURE

BORNO STATE INTERNAL REVENUE SERVICE

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	111,000,000	24,149,352	24,149,352	21.76
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

210201	ALLOWANCES	9,000,000		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	4,000,000		0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	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		0	0.00
22022202	TELEPHONE CHARGES	2,000,000		0	0.00
22022203	INTERNET ACCESS CHARGES	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)				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	10,000,000		0	0.00
22022302	BOOKS				
22022303	NEWSPAPERS	700,000		0	0.00
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS	2,500,000		0	0.00
22022306	PRINTING OF SECURITY DOCUMENTS	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		0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	3,000,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000		0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000		0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000		0	0.00
22022406	OTHER MAINTENANCE SERVICES				
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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		0	0.00
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES	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		0	0.00
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00
22022802	PLANT / GENERATOR FUEL COST	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		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		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS	24,000,000		0	0.00
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES(SPECIAL TAX DAY CELEBRATION)	500,000		0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022010	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		213,929,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF HEALTH

O52100100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	1ST QTER		
2			N		
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	401,873,000	221,204,123	221,204,123	55.04
21010101	SALARY				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	160,000,000	38,460,000	38,460,000	24.04
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	3,000,000	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	1,500,000	200,000	200,000	13.33
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	800,000	800,000	40.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	250,000	250,000	8.33
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	2,000,000	250,000	250,000	12.50
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES	10,000,000	200,000	200,000	2.00
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	300,000	300,000	15.00
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	3,000,000		0	0.00
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022804	AIRCRAFT FUEL COST				
22022805	SEA BOAT FUEL COST				
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	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	400,000,000	49,004,833	49,004,833	12.25
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES	2,000,000		0	0.00
22022008	LOGISTICS MANAGEMENT AND COORDINATION UNIT	5,000,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS & ADVANCES	1,500,000		0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000		0	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

TOTAL RECURRENT EXPENDITURE	999,873,000		0	0.00
------------------------------------	--------------------	--	----------	-------------

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

COLLEGE OF HEALTH TECHNOLOGY MAIDUGURI O52110600100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY	388,000,000		0	0.00
210101	SALARIES AND WAGES			0	#DIV/0!
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			0	#DIV/0!
210201	ALLOWANCES	30,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	1,500,000	100,000	100,000	6.67
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220222	UTILITIES - GENERAL	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	40,000	40,000	2.00
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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	500,000		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
22022503	N/A				
220226	OTHER SERVICES - GENERAL	1,500,000		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	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		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		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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

COLLEGE OF NURSING AND MIDWIFERY MAIDUGURI O52110400100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES	350,000,000		0	0.00
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			0	#DIV/0!
210201	ALLOWANCES	20,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	150,000	150,000	7.50
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	700,000	100,000	100,000	14.29
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	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	50,000	50,000	1.25
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022407	MAINTENANCE OF AIRCRAFTS				
22022408	MAINTENANCE OF SEA BOATS				
22022409	MAINTENANCE OF RAILWAY EQUIPMENT				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	1,500,000		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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

'011103300100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES	900,000		0	0.00
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			0	#DIV/0!
210201	ALLOWANCES			0	#DIV/0!
21020101	NON REGULAR ALLOWANCES			0	#DIV/0!
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000		0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000		0	0.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	500,000		0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	500,000		0	0.00
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	100,000		0	0.00
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00
220228	FUEL & LUBRICANTS - GENERAL	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY

'521002001000

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	1,000,000,000		0	0.00
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	20,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	2,000,000		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
22022710					

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220228	FUEL & LUBRICANTS - GENERAL	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		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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	1,000,000		0	0.00
TOTAL RECURRENT EXPENDITURE		1,058,900,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY

'5210020010001

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
----------------------	-----------------------------	--------------------	-------------------	--	--

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2					
21	PERSONNEL COST				0
2101	SALARY				0
210101	SALARIES AND WAGES				0
21010101	SALARY				0
21010102	OVER TIME PAYMENTS				0
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				0
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				0
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
22022710					
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL	100,000,000			
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		100,000,000	0	0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

HOSPITALS MANAGEMENT BOARD

52110200100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FQTER		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES (INCLUDING RECRUITMENT OF MEDICAL DOCTORS)	6,250,000,000	1,140,072,298	1,140,072,298	18.24
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	100,000,000	13,500,000	13,500,000	13.50
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,000,000	1,000,000	1,000,000	12.50
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000	350,000	350,000	7.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	5,000,000	500,000	500,000	10.00
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES	2,500,000	100,000	100,000	4.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES	2,000,000	50,000	50,000	2.50
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	1,200,000	1,200,000	24.00
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING	10,000,000	200,000	200,000	2.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000,000		0	0.00
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,000,000		0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	5,000,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000		0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000		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				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	10,000,000		0	0.00
22022502	INTERNATIONAL TRAINING	10,000,000		0	0.00
22022503	N/A				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES	20,000,000	10,750,000	10,750,000	53.75
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST	40,000,000	37,700,000	37,700,000	94.25
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022902	INSURANCE PREMIUM	2,000,000		0	0.00
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	2,000,000		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS	1,000,000		0	0.00
22022004	MEDICAL EXPENSES-LOCAL	5,000,000		0	0.00
22022006	POSTAGES & COURIER SERVICES	1,000,000		0	0.00
22022007	WELFARE PACKAGES	2,000,000		0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000		0	0.00
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY	2,000,000		0	0.00
22022042	RECURRENT ADJUSTMENT				
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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		6,520,600,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF HOME AFFAIRS, INFORMATION, & CULTURE O12300100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	253,000,000	75,149,373	75,149,373	29.70

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	7,213,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	4,000,000	1,100,000	1,100,000	27.50
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	2,000,000	600,000	600,000	30.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	25,000,000	500,000	500,000	2.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	11,000,000	400,000	400,000	3.64
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
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	400,000	400,000	2.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,000,000		0	0.00
22022701	FINANCIAL CONSULTING				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
22022710					
220228	FUEL & LUBRICANTS - GENERAL	55,000		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		0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL	10,000,000	6,561,620	6,561,620	65.62
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE	2,000,000		0	0.00
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

INFORMATICS INSTITUTE

'012301900100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	PROPOSED BUDGET 2021
2			
21	PERSONNEL COST		
2101	SALARY		
210101	SALARIES AND WAGES		
21010101	SALARY		
21010102	OVER TIME PAYMENTS		
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES		
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANCES		
210202	SOCIAL CONTRIBUTIONS		
21020223	GROUP LIFE INSURANCE		
21020224	EMPLOYEES COMPENSATION FUND		
21020225	HOUSING FUND CONTRIBUTION		
2103	SOCIAL BENEFITS		
210301	SOCIAL BENEFITS		
21030101	GRATUITY		
21030102	PENSION		
21030103	DEATH BENEFITS		
22	OTHER RECURRENT COSTS		
2202	OVERHEAD COST		
220221	TRAVEL& TRANSPORT - GENERAL		
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS		
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		
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		

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE 011100100100

22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	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		

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO RADIO TELVESION CORPORATION 12300300100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	265,000,000	69,746,998	69,746,998	26.32
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	16,275,000		0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	7,350,000		0	0.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	3,300,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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		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		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	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		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		0	0.00
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOAN	315,000		0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		334,124,000	69,746,998	69,746,998	20.87

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

COUNCIL FOR ARTS AND CULTURE

'012305700100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY	90,000,000		0	0.00
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	15,000,000	50,000	50,000	0.33
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	50,000	50,000	9.52
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	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	20,000	20,000	1.90
22022302	BOOKS	105,000		0	0.00
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES	1,050,000		0	0.00
22022309	UNIFORMS & OTHER CLOTHING	2,467,000	30,000	30,000	1.22
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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		0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	1,050,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,625,000		0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,050,000		0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	105,000		0	0.00
22022406	OTHER MAINTENANCE SERVICES	525,000		0	0.00
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST	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		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES	525,000		0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		119,542,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF JUSTICE O32600100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	F QTER		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	224,160,000	31,896,044	31,896,044	14.23
21010101	SALARY/WAGES FOR 25 NEWLY RECRUITED LAWYERS				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	21,616,000	21,000,000	21,000,000	97.15
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS (INCLUDE CITIZENT RIGHT)	92,000,000	24,715,000	24,715,000	26.86
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	4,025,000	1,200,000	1,200,000	29.81
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	3,440,000	600,000	600,000	17.44
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	5,732,000	1,000,000	1,000,000	17.45
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	7,506,000	200,000	200,000	2.66
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
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		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	120,000,000	18,322,039	18,322,039	15.27
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION 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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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		0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MOHAMMED GONI COLLEGE OF LEGAL AND ISLAMIC STUDIES

'032600600100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	F QTER		Performance
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	560,000,000	189,868,560	189,868,560	33.91
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	5,670,000		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	2,205,000	150,000	150,000	6.80
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	50,000	50,000	2.07
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	100,000	100,000	3.81
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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		0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	1,000,000		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	1,000,000		0	0.00
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	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		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	551,000		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	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022010	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

SCHOOL OF HIGHER ISLAMIC STUDIES '032600600100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	PROPOSED BUDGET 2021
2			
21	PERSONNEL COST		
2101	SALARY		
210101	SALARIES AND WAGES	130,000,000	136,500,000
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		
21030101	GRATUITY		
21030102	PENSION		
21030103	DEATH BENEFITS		

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22	OTHER RECURRENT COSTS		
2202	OVERHEAD COST		
220221	TRAVEL& TRANSPORT - GENERAL	1,050,000	1,102,500
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS		
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220222	UTILITIES - GENERAL	545,000	572,250
22022201	ELECTRICITY CHARGES		
22022202	TELEPHONE CHARGES		
22022203	INTERNET ACCESS CHARGES		
22022204	SATELLITE BROADCASTING ACCESS CHARGES		
22022205	WATER RATES		
22022206	SEWAGE CHARGES		
22022207	LEASED COMMUNICATION LINES(S)		
22022208	MULTI YEAR TARIFF ORDER		
22022209	INTERACTIVE LEARNING NETWORK		
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL		
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	1,050,000
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		
22022302	BOOKS		
22022303	NEWSPAPERS		
22022304	MAGAZINES & PERIODICALS		
22022305	PRINTING OF NON SECURITY DOCUMENTS		
22022306	PRINTING OF SECURITY DOCUMENTS		
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES		
22022308	FIELD & CAMPING MATERIALS SUPPLIES		
22022309	UNIFORMS & OTHER CLOTHING		
22022310	TEACHING AIDS / INSTRUCTION MATERIALS		
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS		
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)		
220224	MAINTENANCE SERVICES - GENERAL	1,300,000	1,365,000
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		
22022402	MAINTENANCE OF OFFICE FURNITURE		

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
22022405	MAINTENANCE OF PLANTS/GENERATORS		
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	110,250
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	54,600
22022901	BANK CHARGES (OTHER THAN INTEREST)		

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022902	INSURANCE PREMIUM		
22022904	OTHER CRF BANK CHARGES		
22022905	INTEREST/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	56,700
22022001	REFRESHMENT & MEALS		
22022002	HONORARIUM & SITTING ALLOWANCE		
22022003	PUBLICITY & ADVERTISEMENTS		
22022004	MEDICAL EXPENSES-LOCAL		
22022006	POSTAGES & COURIER SERVICES		
22022007	WELFARE PACKAGES		
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22022009	SPORTING ACTIVITIES		
22022010	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		

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	140,811,300

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

COUNCIL ON PREROGATIVE OF MERCY

'032600300100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	
2			
21	PERSONNEL COST		
2101	SALARY		
210101	SALARIES AND WAGES	12,000,000	

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21010101	SALARY		
21010102	OVER TIME PAYMENTS		
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES		
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		
210201	ALLOWANCES	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	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	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		

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022303	NEWSPAPERS		
22022304	MAGAZINES & PERIODICALS		
22022305	PRINTING OF NON SECURITY DOCUMENTS		
22022306	PRINTING OF SECURITY DOCUMENTS		
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES		
22022308	FIELD & CAMPING MATERIALS SUPPLIES		
22022309	UNIFORMS & OTHER CLOTHING		
22022310	TEACHING AIDS / INSTRUCTION MATERIALS		
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	50,000
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		
22022302	BOOKS		
22022303	NEWSPAPERS		
220226	OTHER SERVICES - GENERAL	500,000	
22022601	SECURITY SERVICES		
22022602	OFFICE RENT		
22022603	RESIDENTIAL RENT		
22022604	SECURITY VOTE (INCLUDING OPERATIONS)		
22022605	CLEANING & FUMIGATION SERVICES		

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		
22022402	MAINTENANCE OF OFFICE FURNITURE		
220228	FUEL & LUBRICANTS - GENERAL	100,000	
22022801	MOTOR VEHICLE FUEL COST		
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22022803	PLANT / GENERATOR FUEL COST		
220229	FINANCIAL CHARGES - GENERAL	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		

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022010	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		

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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	14,930,000	150,000

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF SCIENCE , TECHNOLOGY AND INNOVATION 022800100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	1ST QTER		
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES	12,000,000		0	0.00
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	3,100,000	1,400,000	1,400,000	45.16
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000		0	0.00
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING	500,000,000		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	945,000	600,000	600,000	63.49
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST (STREET LIGHT FUELING)	400,000,000	59,778,260	59,778,260	14.94
22022803	PLANT / GENERATOR FUEL COST				
22022806	COOKING GAS/FUEL COST				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220229	FINANCIAL CHARGES - GENERAL	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	300,000	300,000	57.14
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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		917,010,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF WORKS O222900100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

210101	SALARIES AND WAGES	530,000,000	124,682,345	124,682,345	23.52
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			0	#DIV/0!
210201	ALLOWANCES	10,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	14,000,000	2,100,000	2,100,000	15.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	2,000,000	700,000	700,000	35.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	200,000	200,000	4.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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		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	23,000,000		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	5,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022701	FINANCIAL CONSULTING				
22022702	INFORMATION 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		0	0.00
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	1,000,000		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	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)				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

TOTAL RECURRENT EXPENDITURE	737,000,000		0	0.00
------------------------------------	--------------------	--	----------	-------------

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF TRANSPORT O22900100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	1ST QTER		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	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	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	6,500,000	6,500,000	54.17
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	8,000,000	2,000,000	2,000,000	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	8,000,000	750,000	750,000	9.38
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	8,000,000	250,000	250,000	3.13
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	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		0	0.00
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	1,000,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220220	MISCELLANEOUS EXPENSES GENERAL	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22070102	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		76,000,000		0	0.00
				0	#DIV/0!

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO EXPRESS TRANSPORT CORPORATION 22905300100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FQERTER		
2					
21	PERSONNEL COST	120,000,000		0	0.00
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES			0	#DIV/0!
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,473,000		0	0.00
210201	ALLOWANCES			0	#DIV/0!
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY	20,000,000		0	0.00
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	1,800,000		0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	5,000,000		0	0.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000		0	0.00
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOAN AND ADVANCE	1,000,000		0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		171,273,000		144,973,000	84.64

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

BORNO ROADS MAINTENANCE AGENCY

'023400400100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	107,350,000		0	0.00
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	5,369,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	3,000,000		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	1,038,000		0	0.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220226	OTHER SERVICES - GENERAL	4,000,000		0	0.00
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
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		0	0.00
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	178,796,000	0		0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT

O51400100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	129,150,000	23,730,481	23,730,481	18.37
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	5,250,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,000,000		0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,000,000	750,000	750,000	37.50
220222	UTILITIES - GENERAL	1,000,000	350,000	350,000	35.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	1,100,000	1,100,000	22.00
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING	2,000,000	200,000	200,000	10.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	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	600,000	600,000	20.00
22022402	MAINTENANCE OF OFFICE FURNITURE	2,000,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000		0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000		0	0.00
22022406	OTHER MAINTENANCE SERVICES	3,000,000		0	0.00
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		175,150,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

MINISTRY OF HOUSING & ENERGY

O25300100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	1st Q		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	43,483,000		0	0.00
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	9,026,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	2,625,000	1,500,000	1,500,000	57.14
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	2,000,000		0	0.00
22022201	ELECTRICITY CHARGES	300,000,000		0	0.00
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	3,150,000	500,000	500,000	15.87
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	1,050,000	1,000,000	1,000,000	95.24
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	10,000,000		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES	2,100,000		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	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		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		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		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	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		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		0	0.00
22022021	ELECTION-LOGISTICS SUPPORT				
220301	STAFF LOANS & ADVANCE	210,000		0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		381,434,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

RURAL ELECTRIFICATION BOARD 23100300100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES	67,531,000	27,718,967	27,718,967	41.05
21010101	SALARY			0	#DIV/0!

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21010102	OVER TIME PAYMENTS				0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				0	#DIV/0!
210201	ALLOWANCES	7,000,000			0	0.00
21020101	NON REGULAR ALLOWANCES					
210202	SOCIAL CONTRIBUTIONS					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
2103	SOCIAL BENEFITS					
210301	SOCIAL BENEFITS					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
22	OTHER RECURRENT COSTS					
2202	OVERHEAD COST					
220221	TRAVEL& TRANSPORT - GENERAL	2,000,000	500,000	500,000		25.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					
220222	UTILITIES - GENERAL	1,000,000	300,000	300,000		30.00
22022201	ELECTRICITY CHARGES					
22022202	TELEPHONE CHARGES					
22022203	INTERNET ACCESS CHARGES					
22022204	SATELLITE BROADCASTING ACCESS CHARGES					
22022205	WATER RATES					
22022206	SEWAGE CHARGES					
22022207	LEASED COMMUNICATION LINES(S)					
22022208	MULTI YEAR TARIFF ORDER					
22022209	INTERACTIVE LEARNING NETWORK					
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL					
220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	700,000	700,000		35.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES					
22022302	BOOKS					
22022303	NEWSPAPERS					

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	5,000,000		0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	160,000		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					

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220301	STAFF LOANS AND ADVANCES	300,000		0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		84,991,000	29,218,967	29,218,967	34.38

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE HOUSING CORPORATION

25301000100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES	68,869,000		0	0.00
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			0	#DIV/0!
210201	ALLOWANCES	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		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		0	0.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES	238,000		0	0.00
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,200,000		0	0.00
22022302	BOOKS				
22022303	NEWSPAPERS	306,000		0	0.00
22022304	MAGAZINES & PERIODICALS	286,000		0	0.00
22022305	PRINTING OF NON SECURITY DOCUMENTS	1,200,000		0	0.00
22022306	PRINTING OF SECURITY DOCUMENTS	1,200,000		0	0.00
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING	420,000		0	0.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,100,000		0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	2,043,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,371,000		0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	340,000		0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	226,000		0	0.00
22022406	OTHER MAINTENANCE SERVICES	226,000		0	0.00
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022413	MINOR ROAD MAINTENANCE	2,205,000		0	0.00
220225	TRAINING - GENERAL			0	#DIV/0!
22022501	LOCAL TRAINING	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		0	0.00
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING	525,000		0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES	551,000		0	0.00
22022704	ENGINEERING SERVICES	441,000		0	0.00
22022705	ARCHITECTURAL SERVICES	661,000		0	0.00
22022706	SURVEYING SERVICES	330,000		0	0.00
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS	1,500,000		0	0.00
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST	1,191,000		0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST	567,000		0	0.00
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	226,000		0	0.00
22022902	INSURANCE PREMIUM	170,000		0	0.00
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022001	REFRESHMENT & MEALS	1,000,000		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	2,800,000		0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	596,000		0	0.00
22022004	MEDICAL EXPENSES-LOCAL	357,000		0	0.00
22022006	POSTAGES & COURIER SERVICES	525,000		0	0.00
22022007	WELFARE PACKAGES	1,500,000		0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	113,000		0	0.00
22022009	SPORTING ACTIVITIES				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	525,000		0	0.00
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,050,000		0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		138,387,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF YOUTH EMPOWERMENT AND SPORTS O53900100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES	41,000,000		0	0.00
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			0	#DIV/0!
210201	ALLOWANCES	2,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	2,600,000	600,000	600,000	23.08
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	200,000	150,000	150,000	75.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	1,450,000	1,000,000	1,000,000	68.97
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	1,000,000	1,000,000	33.33
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	1,145,000	250,000	250,000	21.83
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		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	139,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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	76,000		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		40,000		0	0.00
220301	STAFF LOANS AND ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		52,240,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE SPORT COUNCIL

'053905100100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	154,000,000	46,773,065	46,773,065	30.37
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	7,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	5,000,000	100,000	100,000	2.00
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		0	0.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	50,000	50,000	1.00
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		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		0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	100,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000		0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES	1,000,000		0	0.00
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

EL-KANEMI WARRIORS FOOTBALL CLUB '053905300200

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	80,000,000	1,513,877	1,513,877	1.89
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	3,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000	150,000	150,000	6.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	800,000		0	0.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	500,000		0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	2,500,000		0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022405	MAINTENANCE OF PLANTS/GENERATORS				
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		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	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		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		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		0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022905	INTEREST/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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		92,480,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF WATER RESOURCES O25200100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	1ST QTER		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	580,000,000	123,493,890	123,493,890	21.29
21010101	SALARY				
21010102	OVER TIME PAYMENTS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	18,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	3,000,000	900,000	900,000	30.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	100,000,000		0	0.00
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES	2,000,000	300,000	300,000	15.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	2,500,000	1,000,000	1,000,000	40.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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	800,000	800,000	11.43
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	6,000,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
22022710					
220228	FUEL & LUBRICANTS - GENERAL	200,000		0	0.00
22022801	MOTOR VEHICLE FUEL COST	300,000		0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST	500,000,000		0	0.00
220229	FINANCIAL CHARGES - GENERAL	600,000		0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL	6,000,000		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					

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

RURAL WATER SUPPLY AND SANITATION AGENCY

'025210300100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	1ST QTER		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	80,000,000		0	0.00
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	6,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES	5,000,000		0	0.00
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	1,100,000	1,100,000	36.67
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	2,000,000	700,000	700,000	35.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	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	1,200,000	1,200,000	40.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING	20,000,000		0	0.00
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
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		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	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		129,900,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF RELIGIOUS AFFAIRS '055200100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	1ST Q		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	13,000,000	6,656,025	6,656,025	51.20
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	8,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	1,500,000	1,500,000	75.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	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	1,000,000	1,000,000	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	300,000	300,000	10.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	1,000,000	200,000	200,000	20.00
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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220228	FUEL & LUBRICANTS - GENERAL	400,000		0	0.00
22022801	MOTOR VEHICLE FUEL COST	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	2,076,000	2,076,000	0.52
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00

BORNO STATE BUDGET 2020

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

RECURRENT EXPENDITURE

BORNO STATE BOARD FOR QUARANIC AND ARABIC EDUCATION

'055200300100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	15,000,000		0	0.00
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	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		0	0.00
22022201	ELECTRICITY CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE 011100100100

22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		16,110,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE COUCIL FOR ULAMAS 055200400100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	200,000	9,066,000	9,066,000	4533.00
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	10,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	200,000		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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	200,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

011100100100

22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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			1,160,000	0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

ISLAMIC PREACHING BOARD

'055200200100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	frist qter		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	14,000,000		0	0.00
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	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		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		0	0.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220226	OTHER SERVICES - GENERAL	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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		14,610,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

PILGRIMS WELFARE BOARD '011103700100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FQTER		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	31,000,000	4,473,399	4,473,399	14.43
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	900,000	100,000	100,000	11.11
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	500,000	50,000	50,000	10.00
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	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		0	0.00
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES	100,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		33,560,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

ISLAMIC RESEARCH CENTRE

'055200500100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	18,500,000		0	0.00
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	360,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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		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		0	0.00
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT				
22040102					
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	19,900,000	0	0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MDA; MINISTRY OF ENVIRONMENT CODE; 053500100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2			N		
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	274,550,000	85,258,385	85,258,385	31.05
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	10,500,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	5,759,000	1,000,000	1,000,000	17.36
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	3,229,000	1,000,000	1,000,000	30.97
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	4,050,000	750,000	750,000	18.52
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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	250,000	250,000	2.83

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
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		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		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		0	0.00
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022804	AIRCRAFT FUEL COST				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022805	SEA BOAT FUEL COST				
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		313,735,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE ENVIRONMENTAL PROTECTION AGENCY '053501600100 0 0

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	725,000,000	89,572,819	89,572,819	12.35
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	30,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000	150,000	150,000	10.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,000,000		0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	500,000	100,000	100,000	20.00
22022202	TELEPHONE CHARGES	360,000		0	0.00
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES	126,000		0	0.00
22022205	WATER RATES	500,000	50,000	50,000	10.00
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	720,000		0	0.00
22022302	BOOKS	70,000		0	0.00
22022303	NEWSPAPERS	100,000		0	0.00
22022304	MAGAZINES & PERIODICALS	150,000		0	0.00
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022308	FIELD & CAMPING MATERIALS SUPPLIES	1,200,000		0	0.00
22022309	UNIFORMS & OTHER CLOTHING	1,500,000		0	0.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	50,000		0	0.00
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE	480,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	240,000		0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000		0	0.00
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	1,000,000		0	0.00
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE	2,500,000		0	0.00
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	1,000,000		0	0.00
22022502	INTERNATIONAL TRAINING	1,000,000		0	0.00
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT	500,000		0	0.00
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)	2,000,000		0	0.00
22022605	CLEANING & FUMIGATION SERVICES	5,000,000		0	0.00
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES	2,000,000		0	0.00
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING	2,000,000		0	0.00
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST	5,000,000		0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			0	#DIV/0!
22022803	PLANT / GENERATOR FUEL COST	2,000,000		0	0.00
22022804	AIRCRAFT FUEL COST				
22022805	SEA BOAT FUEL COST				
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	116,000		0	0.00
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	960,000		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	480,000		0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	500,000		0	0.00
22022004	MEDICAL EXPENSES-LOCAL	500,000		0	0.00
22022006	POSTAGES & COURIER SERVICES	500,000		0	0.00
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	300,000		0	0.00
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY	500,000		0	0.00
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOAN				
2204	GRANTS AND CONTRIBUTIONS GENERAL				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

220401	LOCAL GRANTS AND CONTRIBUTIONS				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT	1,200,000		0	0.00
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	250,000		0	0.00
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	250,000		0	0.00
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		794,052,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE TROPICAL FOREST ACTION PROGRAMME '021510900300

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST			0	#DIV/0!

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES			0	#DIV/0!
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	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		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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	20,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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)				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		100,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

FOREST RESERVE MANAGEMENT '021510900400

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES			0	#DIV/0!
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	20,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	50,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL	50,000		0	0.00
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		140,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE AFFORESTATION PROJECT '053505600100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES	117,000,000		0	0.00
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	1,500,000	80,000	80,000	5.33
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	100,000	60,000	60,000	60.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	100,000	100,000	10.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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		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	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		120,800,000		0	0.00

BORNO STATE BUDGET 2020

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

RECURRENT EXPENDITURE

BORNO STATE AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FQTER		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	223,645,000	49,660,116	49,660,116	22.20
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	5,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	25,000,000	1,400,000	1,400,000	5.60
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	1,355,000	300,000	300,000	22.14
22022201	ELECTRICITY CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	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	300,000	300,000	15.00
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	1,000,000	1,000,000	33.33
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	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	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	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		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		0	0.00
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS & ADVANCES	500,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		267,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE URBAN PLANNING AND DEVELOPMENT BOARD '025305600100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES	59,000,000		0	0.00
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			0	#DIV/0!
210201	ALLOWANCES	5,250,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	MINOR ROAD MAINTENANCE				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	500,000	200,000	200,000	40.00
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	50,000	50,000	5.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	50,000	50,000	5.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	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	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		68,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY FOR LOCAL GOVERNMENT AND EMIRATES AFFAIRS

O505100100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
----------------------	-----------------------------	--------------------	--	--	--

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	67,200,000	18,626,279	18,626,279	27.72
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	8,363,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	40,000,000	2,000,000	2,000,000	5.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	1,301,000	350,000	350,000	26.90
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	1,680,000	650,000	650,000	38.69
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	36,750,000		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	2,100,000		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	120,000,000		0	0.00
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	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		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		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	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022010	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		0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	300,000,000		0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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	665,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

LOCAL GOVERNMENT PENSION BOARD 11103500100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES			0	#DIV/0!
21010101	SALARY	8,406,000		0	0.00
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	1,000,000		0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	152,000		0	0.00
22022202	TELEPHONE CHARGES	579,000		0	0.00
22022203	INTERNET ACCESS CHARGES	1,125,000		0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES	127,000		0	0.00
22022205	WATER RATES	66,000		0	0.00
22022206	SEWAGE CHARGES	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		0	0.00
22022302	BOOKS				
22022303	NEWSPAPERS	317,000		0	0.00
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS	500,000		0	0.00
22022306	PRINTING OF SECURITY DOCUMENTS	661,000		0	0.00
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING	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		0	0.00
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC	550,000		0	0.00
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	716,000		0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	772,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	298,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	496,000		0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	496,000		0	0.00
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	152,000		0	0.00
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	2,756,000		0	0.00
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES	1,508,000		0	0.00
22022602	OFFICE RENT	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		0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	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		0	0.00
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST	621,000		0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST	1,000,000		0	0.00
22022804	AIRCRAFT FUEL COST				
22022805	SEA BOAT FUEL COST				
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022901	BANK CHARGES (OTHER THAN INTEREST)	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		0	0.00
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES	8,000,000		0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	110,000		0	0.00
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	165,000		0	0.00
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY	2,205,000		0	0.00
22022042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF POVERTY ALLEVIATION O51300100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

210101	SALARIES AND WAGES	115,000,000	25,195,345	25,195,345	21.91
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	100,000	100,000	20.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	300,000	300,000	15.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	525,000		0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,125,000	1,000,000	1,000,000	47.06

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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	700,000	700,000	70.00
22022402	MAINTENANCE OF OFFICE FURNITURE	1,000,000	200,000	200,000	20.00
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				
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022701	FINANCIAL CONSULTING				
22022702	INFORMATION 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	300,000	300,000	60.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	50,000		0	0.00
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000		0	0.00
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL	1,000,000		0	0.00
22022006	POSTAGES & COURIER SERVICES	200,000		0	0.00
22022007	WELFARE PACKAGES	1,500,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL	300,000		0	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

OFFICE OF THE STATE AUDITOR GENERAL

O14000100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY	118,327,000	42,678,880	42,678,880	36.07
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,520,000	500,000	500,000	19.84
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	525,000	100,000	100,000	19.05
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES	240,000		0	0.00
22022203	INTERNET ACCESS CHARGES	640,000	300,000	300,000	46.88
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	525,000	300,000	300,000	57.14
22022302	BOOKS	60,000		0	0.00
22022303	NEWSPAPERS	60,000		0	0.00
22022304	MAGAZINES & PERIODICALS	10,000		0	0.00
22022305	PRINTING OF NON SECURITY DOCUMENTS	500,000		0	0.00
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	1,500,000	300,000	300,000	20.00
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	525,000		0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	1,050,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	949,000		0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	105,000		0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	157,000		0	0.00
22022406	OTHER MAINTENANCE SERVICES	157,000		0	0.00
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	5,000,000	1,200,000	1,200,000	24.00
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING	10,000,000		0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST	1,207,000		0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022804	AIRCRAFT FUEL COST				
22022805	SEA BOAT FUEL COST				
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	15,000		0	0.00
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	525,000		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000		0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	157,000		0	0.00
22022004	MEDICAL EXPENSES-LOCAL	525,000		0	0.00
22022006	POSTAGES & COURIER SERVICES	178,000		0	0.00
22022007	WELFARE PACKAGES	525,000		0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,050,000		0	0.00
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

CIVIL SERVICE COMMION 014700100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	90,000,000	8,659,656	8,659,656	9.62
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	5,000,000		0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	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		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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022402	MAINTENANCE OF OFFICE FURNITURE	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		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	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		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		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		0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/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		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS	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 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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		137,500,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

LOCAL GOVERNMENT SERVICE COMMISSION O14700200100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES	78,000,000		0	0.00
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				0	#DIV/0!
210201	ALLOWANCES	5,000,000			0	0.00
21020101	NON REGULAR ALLOWANCES				0	#DIV/0!
210202	SOCIAL CONTRIBUTIONS					
21020223	GROUP LIFE INSURANCE					
21020224	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
2103	SOCIAL BENEFITS					
210301	SOCIAL BENEFITS					
21030101	GRATUITY					
21030102	PENSION					
21030103	DEATH BENEFITS					
22	OTHER RECURRENT COSTS					
2202	OVERHEAD COST					
220221	TRAVEL& TRANSPORT - GENERAL	900,000	100,000	100,000		11.11
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	50,000	50,000		10.00
22022201	ELECTRICITY CHARGES					
22022202	TELEPHONE CHARGES					
22022203	INTERNET ACCESS CHARGES					
22022204	SATELLITE BROADCASTING ACCESS CHARGES					
22022205	WATER RATES					
22022206	SEWAGE CHARGES					
22022207	LEASED COMMUNICATION LINES(S)					
22022208	MULTI YEAR TARIFF ORDER					
22022209	INTERACTIVE LEARNING NETWORK					
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL					
220223	MATERIALS & SUPPLIES - GENERAL	600,000			0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES					
22022302	BOOKS					
22022303	NEWSPAPERS					
22022304	MAGAZINES & PERIODICALS					

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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	700,000		0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	5,000,000		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000		0	0.00
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022804	AIRCRAFT FUEL COST				
22022805	SEA BOAT FUEL COST				
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL	1,000,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE HOUSE OF ASSEMBLY

O11200100100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	F QTER		
2		N	N		
21	PERSONNEL COST				
2101	SALARY	635,000,000	20,175,131	20,175,131	3.18
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		0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	370,000,000	15,000,000	15,000,000	4.05
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	400,000,000	5,000,000	5,000,000	1.25
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	170,000,000	3,536,280	3,536,280	2.08
22022105	CONSTITUENCY VISITATION	500,000,000		0	0.00
220222	UTILITIES - GENERAL	100,000,000		0	0.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	100,000,000		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	160,000,000		0	0.00
22022502	INTERNATIONAL TRAINING	160,000,000		0	0.00
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES	35,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	20,000,000		0	0.00
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	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		0	0.00
22022902	INSURANCE PREMIUM	600,000		0	0.00
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL	1,200,000,000	30,600,000	30,600,000	2.55
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL	60,000,000	15,000,000	15,000,000	25.00
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	30,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
22022043	OUT FIT ALLOWANCE	50,000,000		0	0.00
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT				
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT				
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT				
22040107	GRANT TO PRIVATE COMPANIES - CURRENT				
22040109	GRANTS TO COMMUNITIES/NGOs				
22040110	GRANTS TO ACADEMIC INSTITUTIONS				
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS & ADVANCES	2,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2204	GRANTS AND CONTRIBUTIONS GENERAL	4,000,000		0	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		4,518,263,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MDA: OFFICE OF THE AUDITOR GENERAL - LOCAL GOVERNMENT

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	100,000,000		0	0.00
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	7,341,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	5,000,000		0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	3,520,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220225	TRAINING - GENERAL	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		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		0	0.00
22022801	MOTOR VEHICLE FUEL COST	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		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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022001	REFRESHMENT & MEALS	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

HIGH COURT OF JUSTICE O32605100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	F QTER		
2			N		
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	700,000,000	31,896,044	31,896,044	4.56
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		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000		0	0.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	80,000,000		0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	60,000,000		0	0.00
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	1,000,000		0	0.00
22022202	TELEPHONE CHARGES	4,000,000		0	0.00
22022203	INTERNET ACCESS CHARGES	9,500,000		0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL	3,000,000		0	0.00
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	20,000,000		0	0.00
22022302	BOOKS	15,000,000		0	0.00
22022303	NEWSPAPERS	2,000,000		0	0.00
22022304	MAGAZINES & PERIODICALS	2,000,000		0	0.00
22022305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000		0	0.00
22022306	PRINTING OF SECURITY DOCUMENTS	2,000,000		0	0.00
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING	12,000,000		0	0.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	16,000,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	18,000,000		0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	21,000,000		0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000		0	0.00
22022406	OTHER MAINTENANCE SERVICES	10,000,000		0	0.00
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	20,000,000		0	0.00
22022502	INTERNATIONAL TRAINING	26,000,000		0	0.00
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES	2,625,000		0	0.00
22022602	OFFICE RENT	7,000,000		0	0.00
22022603	RESIDENTIAL RENT	1,000,000		0	0.00
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES	2,000,000		0	0.00
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING	8,000,000		0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	5,000,000		0	0.00
22022703	LEGAL SERVICES	12,000,000		0	0.00
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST	40,000,000		0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	15,000,000		0	0.00
22022803	PLANT / GENERATOR FUEL COST	20,000,000		0	0.00
22022806	COOKING GAS/FUEL COST				
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				
22022001	REFRESHMENT & MEALS	6,000,000		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	5,000,000		0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	3,000,000		0	0.00
22022004	MEDICAL EXPENSES-LOCAL	20,000,000		0	0.00
22022006	POSTAGES & COURIER SERVICES	1,000,000		0	0.00
22022007	WELFARE PACKAGES	2,000,000		0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	14,000,000		0	0.00
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	200,000		0	0.00
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY	1,500,000		0	0.00
22022042	RECURRENT ADJUSTMENT				
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		1,350,025,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

AREA COURT

'032605400100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	235,000,000	27,818,720	27,818,720	11.84
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		0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000		0	0.00
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	1,384,000		0	0.00
22022202	TELEPHONE CHARGES	200,000		0	0.00
22022203	INTERNET ACCESS CHARGES	100,000		0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES	50,000		0	0.00
22022205	WATER RATES				
22022206	SEWAGE CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL	26,000		0	0.00
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	50,000		0	0.00
22022302	BOOKS	5,000,000		0	0.00
22022303	NEWSPAPERS	25,000		0	0.00
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS	50,000		0	0.00
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING	15,000		0	0.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	22,000		0	0.00
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	850,000		0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	350,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	225,000		0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	250,000		0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	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		0	0.00
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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		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		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	150,000		0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	150,000		0	0.00
22022004	MEDICAL EXPENSES-LOCAL	100,000		0	0.00
22022006	POSTAGES & COURIER SERVICES	50,000		0	0.00
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	39,000		0	0.00
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ALLOWANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		257,242,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

SHARIA COURT OF APPEAL O32605300100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	78,000,000	7,408,758	7,408,758	9.50
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	OUTFIT ALLOWANCES FOR JUSTICE/JUDICIAL OFFICERS				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000		0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	15,000,000		0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	600,000		0	0.00
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES	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		0	0.00
22022302	BOOKS				
22022303	NEWSPAPERS	75,000		0	0.00
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING	525,000		0	0.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,050,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022402	MAINTENANCE OF OFFICE FURNITURE	315,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000		0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	525,000		0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	750,000		0	0.00
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING	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		0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST	3,682,000		0	0.00
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/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		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL	15,000,000		0	0.00
22022006	POSTAGES & COURIER SERVICES	52,000		0	0.00
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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		136,751,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

JUDICIAL SERVICE COMMISSION O31801100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2101	SALARY				
210101	SALARIES AND WAGES	49,200,000	1,571,216	1,571,216	3.19
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,500,000		0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	937,000		0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	1,200,000		0	0.00
22022202	TELEPHONE CHARGES	150,000		0	0.00
22022203	INTERNET ACCESS CHARGES	1,150,000		0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES	80,000		0	0.00
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL	97,000		0	0.00
220223	MATERIALS & SUPPLIES - GENERAL				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	400,000		0	0.00
22022302	BOOKS				
22022303	NEWSPAPERS	25,000		0	0.00
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS	50,000		0	0.00
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING	75,000		0	0.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	80,000		0	0.00
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000		0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	3,000,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	75,000		0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	25,000		0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	150,000		0	0.00
22022406	OTHER MAINTENANCE SERVICES	58,000		0	0.00
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING	100,000		0	0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	130,000		0	0.00
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST	520,000		0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	250,000		0	0.00
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	5,200,000		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	150,000		0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	4,100,000		0	0.00
22022004	MEDICAL EXPENSES-LOCAL	4,100,000		0	0.00
22022006	POSTAGES & COURIER SERVICES	67,000		0	0.00
22022007	WELFARE PACKAGES	1,000,000		0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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)				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE 011100100100

23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	86,869,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION

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

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	21,000,000		0	0.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	11,000,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	17,000,000		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	689,000		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		0	0.00
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022804	AIRCRAFT FUEL COST				
22022805	SEA BOAT FUEL COST				
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL	109,000		0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE INDEPENDENT ELECTORAL COMMISSION O14800100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	F QTER		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	8,134,000	4,003,469	4,003,469	49.22
21010101	SALARY				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	4,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES			0	#DIV/0!
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,500,000	100,000	100,000	1.33
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000		0	0.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	6,000,000		0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,000,000		0	0.00
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	2,000,000	50,000	50,000	2.50
22022202	TELEPHONE CHARGES	1,700,000		0	0.00
22022203	INTERNET ACCESS CHARGES	1,000,000		0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES	1,000,000		0	0.00
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,800,000		0	0.00
22022302	BOOKS	1,400,000		0	0.00
22022303	NEWSPAPERS	1,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022304	MAGAZINES & PERIODICALS	700,000		0	0.00
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING	1,000,000		0	0.00
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000		0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000		0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	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		0	0.00
22022605	CLEANING & FUMIGATION SERVICES	1,500,000		0	0.00
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING	1,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022703	LEGAL SERVICES	1,000,000		0	0.00
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST	2,000,000		0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST	2,000,000		0	0.00
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	100,000		0	0.00
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	1,000,000		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	1,000,000		0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	1,000,000		0	0.00
22022004	MEDICAL EXPENSES-LOCAL	2,000,000		0	0.00
22022006	POSTAGES & COURIER SERVICES	1,000,000		0	0.00
22022007	WELFARE PACKAGES	1,000,000		0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000		0	0.00
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	66,834,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF HIGHER EDUCATION

'051800100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	F QTER		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	35,000,000	5,808,011	5,808,011	16.59
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	1,000,000	1,000,000	20.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000			0	0.00
220222	UTILITIES - GENERAL					
22022201	ELECTRICITY CHARGES	759,000			0	0.00
22022202	TELEPHONE CHARGES	525,000			0	0.00
22022203	INTERNET ACCESS CHARGES	1,000,000			0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES					
22022205	WATER RATES					
22022206	SEWAGE CHARGES					
22022207	LEASED COMMUNICATION LINES(S)					
22022208	MULTI YEAR TARIFF ORDER					
22022209	INTERACTIVE LEARNING NETWORK					
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL					
220223	MATERIALS & SUPPLIES - GENERAL					
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,000,000	1,000,000	1,000,000		33.33
22022302	BOOKS					
22022303	NEWSPAPERS	64,000			0	0.00
22022304	MAGAZINES & PERIODICALS	2,000,000	200,000	200,000		10.00
22022305	PRINTING OF NON SECURITY DOCUMENTS					
22022306	PRINTING OF SECURITY DOCUMENTS	2,608,000			0	0.00
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES					
22022308	FIELD & CAMPING MATERIALS SUPPLIES					
22022309	UNIFORMS & OTHER CLOTHING					
22022310	TEACHING AIDS / INSTRUCTION MATERIALS					
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES					
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS					
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)					
220224	MAINTENANCE SERVICES - GENERAL					
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,000,000	800,000	800,000		16.00
22022402	MAINTENANCE OF OFFICE FURNITURE	2,520,000			0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,050,000			0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,500,000			0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	7,000,000			0	0.00
22022406	OTHER MAINTENANCE SERVICES	710,000			0	0.00
22022410	MAINTENANCE OF STREET LIGHTINGS					
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT					

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	3,625,000		0	0.00
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	212,834,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	1,000,000	100,000	100,000	10.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	1,500,000	100,000	100,000	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	1,000,000	40,000	40,000	4.00
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	2,000,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	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		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		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		0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		220,900,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

RECURRENT EXPENDITURE

KASHIM IBRAHIM COLLEGE OF EDUCATION

'051701900100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	850,000,000	234,236,494	234,236,494	27.56
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	20,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	2,000,000	100,000	100,000	5.00
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	100,000	100,000	3.33
22022201	ELECTRICITY CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	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	60,000	60,000	2.00
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	100,000	100,000	3.33
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	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				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		911,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

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

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	717,500,000	150,251,946	150,251,946	20.94
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	120,000	120,000	6.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	40,000	40,000	4.00
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	100,000	100,000	10.00
22022302	BOOKS	1,000,000	100,000	100,000	10.00
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		0	0.00
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000		0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	1,000,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000		0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				
22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022803	PLANT / GENERATOR FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF AND ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		727,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

RAMAT POLYTECHNIC '051701800100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	1stq		
2					
21	PERSONNEL COST				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2101	SALARY				
210101	SALARIES AND WAGES	1,023,475,000	354,964,278	354,964,278	34.68
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	10,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	3,116,000	210,000	210,000	6.74
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	1,050,000	50,000	50,000	4.76
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	100,000	100,000	10.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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		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	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES	1,000,000		0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		1,041,650,000	355,324,278	355,324,278	34.11

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE LIBRARY BOARD '051700800100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	126,000,000	18,717,100	18,717,100	14.85
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	8,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	1,000,000	200,000	200,000	20.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	3,000,000		0	0.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	100,000	100,000	5.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	3,000,000		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		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022010	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

COLLEGE OF EDUCATION WAKA-BIU '051701900200

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY	890,000,000	128,625,849	128,625,849	14.45
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	1,512,000	120,000	120,000	7.94
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	140,000	140,000	14.00
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	100,000	100,000	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		0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	3,000,000		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

AGENCY FOR MASS LITERACY '051701000100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FQTER		
2					
21	PERSONNEL COST				
2101	SALARY				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

210101	SALARIES AND WAGES	520,000,000	67,426,518	67,426,518	12.97
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,000,000		0	0.00
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000	50,000	50,000	5.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	100,000	100,000	10.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES	2,000,000		0	0.00
22022202	TELEPHONE CHARGES	500,000		0	0.00
22022203	INTERNET ACCESS CHARGES	500,000		0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES	1,000,000		0	0.00
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK	200,000		0	0.00
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS	400,000		0	0.00
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS	1,000,000		0	0.00
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES	500,000		0	0.00
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	200,000		0	0.00
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000		0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	440,000		0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	770,000		0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	165,000		0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	275,000		0	0.00
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	990,000		0	0.00
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
22022603	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22022701	FINANCIAL CONSULTING				
22022702	INFORMATION 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		0	0.00
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	114,000		0	0.00
22022803	PLANT / GENERATOR FUEL COST	139,000		0	0.00
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)	100,000		0	0.00
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	190,000		0	0.00
22022002	HONORARIUM & SITTING ALLOWANCE	100,000		0	0.00
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES	50,000		0	0.00
22022007	WELFARE PACKAGES	50,000		0	0.00
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000		0	0.00
22022009	SPORTING ACTIVITIES	50,000		0	0.00
22022010	DIRECT TEACHING & LABORATORY COST	50,000		0	0.00
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000		0	0.00
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		539,856,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE UNIVERSAL BASIC EDUCATION BOARD

'051700300100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	F QTER		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	497,000,000	18,636,057	18,636,057	3.75
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			0	
210201	ALLOWANCES	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		0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	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		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	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL	10,000,000		0	0.00
22022001	REFRESHMENT & MEALS	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	20,000,000		0	0.00
TOTAL RECURRENT EXPENDITURE		876,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE SCHOLARSHIP BOARD '051705600100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	14,000,000	345,716	345,716	2.47
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

210201	ALLOWANCES	5,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES			0	#DIV/0!
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	200,000	200,000	6.67
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000	100,000	100,000	3.33
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,000,000		0	0.00
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	500,000		0	0.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES	2,000,000		0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL				
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000		0	0.00
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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			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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	300,000			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			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			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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		33,360,000	645,716		0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE UNIVERSITY

'051702100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	1ST QUARTER		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	350,000,000		0	0.00
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000		0	0.00
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	2,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		364,100,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

NOMADIC EDUCATION '051701100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES	12,096,000		0	0.00
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			0	#DIV/0!
210201	ALLOWANCES	1,752,000		0	0.00
21020101	NON REGULAR ALLOWANCES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	262,000	50,000	50,000	19.08
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	105,000		0	0.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	105,000	100,000	100,000	95.24
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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					
22022601	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL				
22022801	MOTOR VEHICLE FUEL COST				
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST				
22022804	AIRCRAFT FUEL COST				
22022805	SEA BOAT FUEL COST				
22022806	COOKING GAS/FUEL COST				
220229	FINANCIAL CHARGES - GENERAL				
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		0	0.00

BORNO STATE BUDGET 2020

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

RECURRENT EXPENDITURE

EDUCATION ENDOWMENT FUND

'051706500100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	7,468,000		0	0.00
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	1,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	250,000		0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	250,000		0	0.00
22022201	ELECTRICITY CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	250,000		0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	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		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		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		0	0.00
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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		9,638,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BUDGET & PLANNING O22000300100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	F QTER		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	300,000,000		0	0.00
21010101	SALARY	21,000,000		0	0.00
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	1,000,000	1,000,000	20.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	6,000,000	250,000	250,000	4.17
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	105,000,000	5,195,500	5,195,500	4.95
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	1,250,000	1,250,000	12.50
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	500,000	500,000	2.00
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	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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22050101	SUBSIDY TO 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		485,200,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF ANIMAL RESOURCES & FISHERIES DEVELOPMENT

'021600100100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	F QTER		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	715,269,000	110,646,060	110,646,060	15.47
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	2,000,000	2,000,000	25.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	5,000,000	400,000	400,000	8.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	600,000	600,000	12.00
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		0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	5,000,000		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022009	SPORTING ACTIVITIES				
22022010	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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO LIVESTOCK PROJECT 21511100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
21	PERSONNEL COST			0	#DIV/0!
2101	SALARY	10,000,000		0	0.00
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	250,000		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	250,000		0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	500,000		0	0.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	250,000		0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	250,000		0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220229	FINANCIAL CHARGES - GENERAL	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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		11,700,000	0	0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF SPECIAL DUTIES

O111101900100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER		
2					
21	PERSONNEL COST				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2101	SALARY				
210101	SALARIES AND WAGES	25,000,000		0	0.00
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			0	#DIV/0!
210201	ALLOWANCES	5,000,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	1,000,000	400,000	400,000	40.00
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	1,000,000	1,000,000	50.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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	1,000,000	1,000,000	20.00
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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	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	1,000,000	600,000	600,000	60.00
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		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	3,000,000	1,920,000	1,920,000	64.00
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS	1,000,000		0	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000		0	0.00
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		47,100,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

BORNO STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY O11113200101

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	PROPOSED BUDGET 2021		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	3,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	2,500,000		0	0.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	3,000,000		0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
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			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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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			0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	2,000,000			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			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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		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		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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		26,500,000	0	0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT

'055300600100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	13,000,000	471,989	471,989	3.63
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	1,974,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL & TRANSPORT - GENERAL	80,000,000	2,000,000	2,000,000	2.50
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	44,000		0	0.00
22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL	4,400,000	1,000,000	1,000,000	22.73
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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		0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	5,000,000		0	0.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	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	30,000,000		0	0.00
22022701	FINANCIAL CONSULTING				
22022702	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES				
22022704	ENGINEERING SERVICES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022705	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
22022709	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	100,000,000		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				
22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/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	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					

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220301	STAFF LOANS AND ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000,000		0	0.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS	50,000,000		0	0.00
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050103					
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	443,418,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

Borno State Agency for sustainable Development for Humanitain Responses

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

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022201	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

220220	MISCELLANEOUS EXPENSES GENERAL	100,000,000		0	0.00
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050103					
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
TOTAL RECURRENT EXPENDITURE		100,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

Borno State Agency for public procurement

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES				
21010101	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	100,000,000	80,500,000	80,500,000	80.50
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		100,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	100,000,000		0	0.00
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050103					
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

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

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

Borno State Contributory Healthcare Management Agency

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

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	100,000,000		0	0.00
22022001	REFRESHMENT & MEALS				
22022002	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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		100,000,000		0	0.00

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

Borno State Traffic Management Agency

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

21	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
210101	SALARIES AND WAGES			0	#DIV/0!
21010101	SALARY			0	#DIV/0!
21010102	OVER TIME PAYMENTS			0	#DIV/0!
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			0	#DIV/0!
210201	ALLOWANCES			0	#DIV/0!
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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

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	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				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE

O11100100100

22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301	STAFF LOANS AND ADVANCES				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL SUBSIDY				
22050103					
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				

**BORNO STATE BUDGET 2020
RECURRENT EXPENDITURE**

GOVERNMENT HOUSE O11100100100

22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
	TOTAL RECURRENT EXPENDITURE	100,000,000		0	0.00