ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER	TOTAL	PERFORMANCE (%)
2					
	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	175,000,000	46,819,756	46,819,756	26.75
	SALARY				
	OVER TIME PAYMENTS				
	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
	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
	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

22022204	SATELLITE BROADCASTING ACCESS CHARGES	42 000 000	45 000 000	45 000 000	125.00
22022204	WATER RATES	12,000,000	15,000,000	15,000,000	
22022205	SEWAGE CHARGES	5,000,000		U	0.00
22022200	MATERIALS & SUPPLIES - GENERAL				
	OFFICE STATIONERIES/COMPUTER CONSUMABLES	20 000 000	2 402 420	2 402 420	40.40
22022301 22022302	BOOKS	20,000,000	2,492,120	2,492,120	12.46
22022302	NEWSPAPERS				
22022303	MAGAZINES & PERIODICALS				
22022304	PRINTING OF NON SECURITY DOCUMENTS	5,000,000		0	0.00
22022305	PRINTING OF NON SECURITY DOCUMENTS  PRINTING OF SECURITY DOCUMENTS	5,000,000		U	0.00
22022300	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000		0	0.00
22022307	FIELD & CAMPING MATERIALS SUPPLIES	10,000,000		0	0.00
22022308	UNIFORMS & OTHER CLOTHING	15,000,000	1,050,000	1,050,000	7.00
22022309	TEACHING AIDS / INSTRUCTION MATERIALS	15,000,000	1,050,000	1,050,000	7.00
22022310	FOOD STUFF / CATERING MATERIALS SUPPLIES	200,000,000	780,000	780,000	0.39
22022311	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL	200,000,000	700,000	700,000	0.33
22022312	FINANCIAL STATEMENTS	500,000		o	0.00
22022312	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE	300,000		0	0.00
22022313	(PAC)	500,000		0	0.00
22022313	MAINTENANCE SERVICES - GENERAL	300,000		0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000,000	41,400,000	41,400,000	20.70
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUI MILIT	60,000,000	41,400,000	41,400,000	0.00
22022402	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000,000	11,000,000	11,000,000	11.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000,000	11,000,000	0	11.00
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	3,000,000		0	0.00
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT	20,000,000		0	0.00
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES	20,000,000			0.00
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	2,222,234			
220220	OTHER SERVICES - GENERAL				

		1			
22022601	SECURITY SERVICES				
22022602	OFFICE RENT				
	RESIDENTIAL RENT			0	
22022604	SECURITY VOTE (IOPERATIONS)	4,000,000,000	196,112,185	196,112,185	4.90
	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				
	ENGINEERING SERVICES				
	ARCHITECTURAL SERVICES				
	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
	MEDICAL CONSULTING	6,000,000		0	0.00
	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

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				
	DIRECT TEACHING & LABORATORY COST				
	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,000,000		0	0.00
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
220301					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
	GRANT TO OTHER STATE GOVERNMENTS - CURRENT				
	GRANT TO LOCAL GOVERNMENTS -CURRENT				
	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT				
	GRANT TO PRIVATE COMPANIES - CURRENT				
	GRANTS TO COMMUNITIES/NGOs	5,000,000		0	0.00
	GRANTS TO ACADEMIC INSTITUTIONS				
	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				

#### GOVERNMENT HOUSE 011100100100

22050107	HEALTH SUBSIDY			
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 011100100200

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				

21020222   SPRUP LIFE INSURANCE		T			<u></u>	
10020225	21020223	GROUP LIFE INSURANCE				
210301   SOCIAL BENEFITS						
2103011   SOCIAL BENEFITS						
21030101   GRATUITY						
21030102   PENSION	210301	SOCIAL BENEFITS				
21030103   DEATH BENEFITS						
220						
200221   TRAVEL& TRANSPORT - GENERAL		DEATH BENEFITS				
22022101   LOCAL TRAVEL& TRANSPORT: TRAINING   30,000,000   4,046,000   4,046,000   13.49   22022102   LOCAL TRAVEL & TRANSPORT: TRAINING   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   22022105   INTERNATIONAL TRAVEL & TRANSPORT: OTHERS   40,000,000   0   0.00   22022106   INTERNATIONAL TRAVEL & TRANSPORT: OTHERS   40,000,000   0   0.00   22022207   UTILITIES - GENERAL   0   0   22022208   INTERNET ACCESS CHARGES   10,000,000   0   0.00   22022209   INTERNET ACCESS CHARGES   15,000,000   0   0.00   22022200   INTERNET ACCESS CHARGES   15,000,000   0   0.00   22022204   SATELLITE BROADCASTING ACCESS CHARGES   22022206   SATELLITE BROADCASTING ACCESS CHARGES   22022205   UTILITIES CORPORATION ACCESS CHARGES   22022205   UTILITIES CORPORATION ACCESS CHARGES   22022207   LEASED COMMUNICATION LINES(S)   22022207   LEASED COMMUNICATION LINES(S)   22022201   INTERNATIVE LEARNING NETWORK   22022201   INTERNATIVE LEARNING NETWORK   22022230   INTERNATIVE LEARNING NETWORK   22022230   INTERNATIVE LEARNING NETWORK   22022230   DOKS   2,000,000   0   0.00   22022302   BOOKS   2,000,000   0   0.00   22022303   NEWSPAPERS   22022304   MAGAZINES & PERIODICALS   22022305   PRINTING OF NON SECURITY DOCUMENTS   22022307   DRUGSLABORATORY/MEDICAL SUPPLIES   22022307   DRUGSLABORATORY/MEDICAL SUPPLIES   22022307   DRUGSLABORATORY/MEDICAL SUPPLIES   22022308   FIRITING OF SECURITY DOCUMENTS   22022307   DRUGSLABORATORY/MEDICAL SUPPLIES   22022308   FIRITING OF SECURITY DOCUMENTS   22022307   DRUGSLABORATORY/MEDICAL SUPPLIES   22022307   DRUGSLABORATORY/MEDICAL SUPPLIES   22022307   22022307   DRUGSLABORATORY/MEDICAL SUPPLIES   22022307   22022307   DRUGSLABORATORY/MEDICAL SUPPLIES   22022307   22022307   22022307   22022307   22022307   22022307   22022307   22022307   22022307   22022307   22022307   22022307   22022307   22022307   22022307   22022307   22022307   220223		OTHER RECURRENT COSTS				
22022101   LOCAL TRAVEL & TRANSPORT: TRAINING   30,000,000						
20022102   LOCAL TRAVEL & TRANSPORT: OTHERS   50,000,000   23,602,000   23,602,000   47.20   20022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING   50,000,000   0   0.00   20022104   INTERNATIONAL TRAVEL & TRANSPORT: OTHERS   40,000,000   0   0.00   2002220   UTILITIES - GENERAL   0   0   20022204   SATELITE BROADCAST CHARGES   10,000,000   0   0.00   20022203   INTERNET ACCESS CHARGES   15,000,000   0   0.00   20022204   SATELITE BROADCAST CHARGES   15,000,000   0   0.00   20022205   WATER RATE ACCESS CHARGES     0   20022206   SATELLITE BROADCASTING ACCESS CHARGES   0   20022207   SATELLITE BROADCASTING ACCESS CHARGES   0   20022208   WATER RATES   0   0   20022209   WATER RATES   0   0   20022200   LEASED COMMUNICATION LINES(S)   0   20022201   LEASED COMMUNICATION ETWORK   0   20022202   INTERACTIVE LEARNING NETWORK   0   20022203   WATERIALS & SUPPLIES - GENERAL   0   2002230   BOOKS   2,000,000   0   0.00   20022302   BOOKS   2,000,000   0   0.00   20022303   NEWSPAPERS   0   20022304   MAGAZINES & PERIODICALS   0   20022305   PRINTING OF NON SECURITY DOCUMENTS   0   20022306   FRINTING OF SECURITY DOCUMENTS   0   20022307   DRUGSILABORATORY/MEDICAL SUPPLIES   0   20022308   FIELD & CAMPING MATERIALS SUPPLIES   0   20022308   FIELD & CAMPING MATERIALS SUPPLIES   0   20022308   FIELD & CAMPING MATERIALS SUPPLIES   0	220221	TRAVEL& TRANSPORT - GENERAL				
20022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING   50,000,000   0   0.00			30,000,000	4,046,000	4,046,000	13.49
20222104   INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			50,000,000	23,602,000	23,602,000	47.20
220222					0	0.00
22022204   SATELITE BROADCAST CHARGES   10,000,000   0   0.00			40,000,000		0	0.00
20022203   INTERNET ACCESS CHARGES   15,000,000   0 0.00					0	
22022203   INTERNET ACCESS CHARGES			10,000,000		0	0.00
22022204   SATELLITE BROADCASTING ACCESS CHARGES			15,000,000		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         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	22022203	INTERNET ACCESS CHARGES				
22022206   SEWAGE 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           22022302         BOOKS         2,000,000           22022303         NEWSPAPERS           22022304         MAGAZINES & PERIODICALS           22022305         PRINTING OF NON SECURITY DOCUMENTS           22022306         PRINTING OF SECURITY DOCUMENTS           22022307         DRUGS/LABORATORY/MEDICAL SUPPLIES           22022308         FIELD & CAMPING MATERIALS SUPPLIES						
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						
22022209   INTERACTIVE LEARNING NETWORK   22022210   SOFTWARE CHARGES/ LICENCE RENEWAL		\ /				
22022310   SOFTWARE CHARGES/LICENCE RENEWAL						
220223         MATERIALS & SUPPLIES - GENERAL         9         1         2         2         2         2         2         2         2         2         3         0		INTERACTIVE LEARNING NETWORK				
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		SOFTWARE CHARGES/ LICENCE RENEWAL				
22022302         BOOKS         2,000,000         0         0.00           22022303         NEWSPAPERS		MATERIALS & SUPPLIES - GENERAL				
22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES	22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	8,000,000		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			2,000,000		0	0.00
22022305       PRINTING OF NON SECURITY DOCUMENTS         22022306       PRINTING OF SECURITY DOCUMENTS         22022307       DRUGS/LABORATORY/MEDICAL SUPPLIES         22022308       FIELD & CAMPING MATERIALS SUPPLIES	22022303	NEWSPAPERS				
22022306       PRINTING OF SECURITY DOCUMENTS         22022307       DRUGS/LABORATORY/MEDICAL SUPPLIES         22022308       FIELD & CAMPING MATERIALS SUPPLIES		MAGAZINES & PERIODICALS				
22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES						
22022308 FIELD & CAMPING MATERIALS SUPPLIES	22022306	PRINTING OF SECURITY DOCUMENTS				
	22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022309 UNIFORMS & OTHER CLOTHING	22022308	FIELD & CAMPING MATERIALS SUPPLIES				
	22022309	UNIFORMS & OTHER CLOTHING				

22022310   TEACHING AIDS / INSTRUCTION MATERIALS					
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL					
22022312   FINANCIAL STATEMENTS	22022311				
2202241		· · · · · · · · · · · · · · · · · · ·			
2202241					
22022401   MAINTENANCE OF MOTOR VEHICLETRANSPORT EQUIPMENT   30,000,000   0   0.00					
22022402					
22022404			30,000,000	C	0.00
22022404			· ·	C	0.00
22022405   MAINTENANCE OF PLANTS/GENERATORS			· ·	C	0.00
22022410		·	5,000,000	C	0.00
22022410   MAINTENANCE OF STREET LIGHTINGS	22022405	MAINTENANCE OF PLANTS/GENERATORS			
22022411   MAINTENANCE OF COMMUNICATION EQUIPMENT					
22022412   MAINTENANCE OF MARKETS/PUBLIC PLACES					
20222413   MINOR ROAD MAINTENANCE					
2002250	22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
22022501   LOCAL TRAINING	22022413	MINOR ROAD MAINTENANCE			
20202502   INTERNATIONAL TRAINING   20,000,000   0 0.00					
220226         OTHER SERVICES - GENERAL         SECURITY SERVICES           22022601         SECURITY SERVICES         SECURITY SERVICES           22022602         OFFICE RENT         SESIDENTIAL RENT           22022603         RESIDENTIAL RENT         SECURITY VOTE (INCLUDING OPERATIONS)           22022605         CLEANING & FUMIGATION SERVICES         SECURITY VOTE (INCLUDING OPERATIONS)           22022606         LEANING & FUMIGATION SERVICES         SECURITY SERVICES           2202270         LAND USE CHARGES         SECURITY SERVICES           22022701         FINANCIAL CONSULTING         SOUD SERVICES           22022702         INFORMATION TECHNOLOGY CONSULTING         5,000,000         0         0.00           22022703         LEGAL SERVICES         SENGINEERING SERVICES         SERVI					
22022601         SECURITY SERVICES           22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)           22022605         CLEANING & FUMIGATION SERVICES           22022606         LAND USE CHARGES           2202277         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	22022502	INTERNATIONAL TRAINING	20,000,000		0.00
22022602       OFFICE RENT	<u> </u>				0.00
22022603       RESIDENTIAL RENT			, ,		
22022604         SECURITY VOTE (INCLUDING OPERATIONS)	22022601	SECURITY SERVICES	, ,		
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	22022601 22022602	SECURITY SERVICES OFFICE RENT			
22022606         LAND USE CHARGES	22022601 22022602 22022603	SECURITY SERVICES OFFICE RENT RESIDENTIAL RENT			
220227         CONSULTING & PROFESSIONAL SERVICES - GENERAL         Services - GENERAL           22022701         FINANCIAL CONSULTING         5,000,000           22022702         INFORMATION TECHNOLOGY CONSULTING         5,000,000           22022703         LEGAL SERVICES         CONSULTING           22022704         ENGINEERING SERVICES         CONSULTING           22022705         ARCHITECTURAL SERVICES         CONSULTING           22022706         SURVEYING SERVICES         CONSULTING           22022708         MEDICAL CONSULTING         CONSULTING	22022601 22022602 22022603 22022604	SECURITY SERVICES OFFICE RENT RESIDENTIAL RENT SECURITY VOTE (INCLUDING OPERATIONS)			
22022701         FINANCIAL CONSULTING         5,000,000         0         0.00           22022702         INFORMATION TECHNOLOGY CONSULTING         5,000,000         0         0.00           22022703         LEGAL SERVICES         0         0         0         0           22022704         ENGINEERING SERVICES         0	22022601 22022602 22022603 22022604 22022605	SECURITY SERVICES  OFFICE RENT  RESIDENTIAL RENT  SECURITY VOTE (INCLUDING OPERATIONS)  CLEANING & FUMIGATION SERVICES			
22022702         INFORMATION TECHNOLOGY CONSULTING         5,000,000         0         0.00           22022703         LEGAL SERVICES              22022704         ENGINEERING SERVICES              22022705         ARCHITECTURAL SERVICES               22022706         SURVEYING SERVICES <t< td=""><td>22022601 22022602 22022603 22022604 22022605 22022606</td><td>SECURITY SERVICES  OFFICE RENT  RESIDENTIAL RENT  SECURITY VOTE (INCLUDING OPERATIONS)  CLEANING &amp; FUMIGATION SERVICES</td><td></td><td></td><td></td></t<>	22022601 22022602 22022603 22022604 22022605 22022606	SECURITY SERVICES  OFFICE RENT  RESIDENTIAL RENT  SECURITY VOTE (INCLUDING OPERATIONS)  CLEANING & FUMIGATION SERVICES			
22022703         LEGAL SERVICES           22022704         ENGINEERING SERVICES           22022705         ARCHITECTURAL SERVICES           22022706         SURVEYING SERVICES           22022707         AGRICULTURAL CONSULTING           22022708         MEDICAL CONSULTING	22022601 22022602 22022603 22022604 22022605 22022606 220227	SECURITY SERVICES  OFFICE RENT  RESIDENTIAL RENT  SECURITY VOTE (INCLUDING OPERATIONS)  CLEANING & FUMIGATION SERVICES  LAND USE CHARGES  CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022704         ENGINEERING SERVICES           22022705         ARCHITECTURAL SERVICES           22022706         SURVEYING SERVICES           22022707         AGRICULTURAL CONSULTING           22022708         MEDICAL CONSULTING	22022601 22022602 22022603 22022604 22022605 22022606 220227	SECURITY SERVICES  OFFICE RENT  RESIDENTIAL RENT  SECURITY VOTE (INCLUDING OPERATIONS)  CLEANING & FUMIGATION SERVICES  LAND USE CHARGES  CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022705         ARCHITECTURAL SERVICES	22022601 22022602 22022603 22022604 22022605 22022606 <b>220227</b> 22022701	SECURITY SERVICES  OFFICE RENT  RESIDENTIAL RENT  SECURITY VOTE (INCLUDING OPERATIONS)  CLEANING & FUMIGATION SERVICES  LAND USE CHARGES  CONSULTING & PROFESSIONAL SERVICES - GENERAL  FINANCIAL CONSULTING	5,000,000		
22022706         SURVEYING SERVICES           22022707         AGRICULTURAL CONSULTING           22022708         MEDICAL CONSULTING	22022601 22022602 22022603 22022604 22022605 22022606 <b>220227</b> 22022701 22022702	SECURITY SERVICES  OFFICE RENT  RESIDENTIAL RENT  SECURITY VOTE (INCLUDING OPERATIONS)  CLEANING & FUMIGATION SERVICES  LAND USE CHARGES  CONSULTING & PROFESSIONAL SERVICES - GENERAL  FINANCIAL CONSULTING  INFORMATION TECHNOLOGY CONSULTING	5,000,000		
22022707 AGRICULTURAL CONSULTING 22022708 MEDICAL CONSULTING CONSULTING CONSULTING CONSULTING CONSULTING	22022601 22022602 22022603 22022604 22022605 22022606 22022701 22022701 22022702 22022703 22022704	SECURITY SERVICES  OFFICE RENT  RESIDENTIAL RENT  SECURITY VOTE (INCLUDING OPERATIONS)  CLEANING & FUMIGATION SERVICES  LAND USE CHARGES  CONSULTING & PROFESSIONAL SERVICES - GENERAL  FINANCIAL CONSULTING  INFORMATION TECHNOLOGY CONSULTING  LEGAL SERVICES  ENGINEERING SERVICES	5,000,000		
22022708 MEDICAL CONSULTING	22022601 22022602 22022603 22022604 22022605 22022606 22022701 22022701 22022702 22022703 22022704	SECURITY SERVICES  OFFICE RENT  RESIDENTIAL RENT  SECURITY VOTE (INCLUDING OPERATIONS)  CLEANING & FUMIGATION SERVICES  LAND USE CHARGES  CONSULTING & PROFESSIONAL SERVICES - GENERAL  FINANCIAL CONSULTING  INFORMATION TECHNOLOGY CONSULTING  LEGAL SERVICES  ENGINEERING SERVICES	5,000,000		
	22022601 22022602 22022603 22022604 22022605 22022606 22022701 22022701 22022702 22022703 22022704 22022705	SECURITY SERVICES  OFFICE RENT  RESIDENTIAL RENT  SECURITY VOTE (INCLUDING OPERATIONS)  CLEANING & FUMIGATION SERVICES  LAND USE CHARGES  CONSULTING & PROFESSIONAL SERVICES - GENERAL  FINANCIAL CONSULTING  INFORMATION TECHNOLOGY CONSULTING  LEGAL SERVICES  ENGINEERING SERVICES  ARCHITECTURAL SERVICES	5,000,000		
22022709 AUDITING OF ACCOUNTS	22022601 22022602 22022603 22022604 22022605 22022606 22022701 22022701 22022702 22022703 22022704 22022705 22022706	SECURITY SERVICES  OFFICE RENT  RESIDENTIAL RENT  SECURITY VOTE (INCLUDING OPERATIONS)  CLEANING & FUMIGATION SERVICES  LAND USE CHARGES  CONSULTING & PROFESSIONAL SERVICES - GENERAL  FINANCIAL CONSULTING  INFORMATION TECHNOLOGY CONSULTING  LEGAL SERVICES  ENGINEERING SERVICES  ARCHITECTURAL SERVICES  SURVEYING SERVICES	5,000,000		
	22022601 22022602 22022603 22022604 22022605 22022606 22022701 22022701 22022702 22022703 22022704 22022705 22022706 22022707	SECURITY SERVICES  OFFICE RENT  RESIDENTIAL RENT  SECURITY VOTE (INCLUDING OPERATIONS)  CLEANING & FUMIGATION SERVICES  LAND USE CHARGES  CONSULTING & PROFESSIONAL SERVICES - GENERAL  FINANCIAL CONSULTING  INFORMATION TECHNOLOGY CONSULTING  LEGAL SERVICES  ENGINEERING SERVICES  ARCHITECTURAL SERVICES  SURVEYING SERVICES  AGRICULTURAL CONSULTING	5,000,000		

	THE CHIPPICANTS OF NEDAL			
	FUEL & LUBRICANTS - GENERAL	27 222 222		
	MOTOR VEHICLE FUEL COST	35,000,000	0	0.00
	OTHER TRANSPORT EQUIPMENT FUEL COST			
	PLANT / GENERATOR FUEL COST			
	FINANCIAL CHARGES - GENERAL			
	BANK CHARGES (OTHER THAN INTEREST)			
	INSURANCE PREMIUM			
22022904	OTHER CRF BANK CHARGES	200,000	0	0.00
	INSURANCE PREMIUM	10,000,000	0	0.00
	MISCELLANEOUS EXPENSES GENERAL			
	REFRESHMENT & MEALS	30,000,000	0	0.00
		20,000,000	0	0.00
	PUBLICITY & ADVERTISEMENTS			
	MEDICAL EXPENSES-LOCAL			
	ADHOC DUTIES	1,200,000,000	0	0.00
	POSTAGES & COURIER SERVICES			
	WELFARE PACKAGES			
	SUBSCRIPTION TO PROFESSIONAL BODIES			
	SPORTING ACTIVITIES			
	DIRECT TEACHING & LABORATORY COST			
	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
	ELECTION-LOGISTICS SUPPORT			
22022037	MARGIN FOR INCREASE IN COSTS			
	CONTINGENCY			
	RECURRENT ADJUSTMENT			
2203				
	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
	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT			
22040107	GRANT TO PRIVATE COMPANIES - CURRENT			
22040109	GRANTS TO COMMUNITIES/NGOs			
22040110	GRANTS TO ACADEMIC INSTITUTIONS			

#### GOVERNMENT HOUSE 011100100100

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			

21020101   ALLOWANCES		I		1	
21020223   GROUP LIFE INSURANCE	210201	ALLOWANCES			
21020223   GROUP LIFE INSURANCE					
21020224   EMPLOYEES COMPENSATION FUND					
21020225					
2103   SOCIAL BENEFITS					
2103011   SOCIAL BENEFITS					
21030101   GRATUITY					
21030102   PENSION					
21030103   DEATH BENEFITS					
22021   TRAVEL& TRANSPORT - GENERAL   3,000,000   0   0.00					
2002210		DEATH BENEFITS			
200221		OTHER RECURRENT COSTS			
20022101 LOCAL TRAVEL & TRANSPORT: TRAINING 20022102 LOCAL TRAVEL & TRANSPORT: OTHERS 20022103 INTERNATIONAL TRAVEL & TRANSPORT: TRAINING 2002210 INTERNATIONAL TRAVEL & TRANSPORT: OTHERS 2002210 INTERNATIONAL TRAVEL & TRANSPORT: OTHERS 2002220 UTILITIES - GENERAL 2002220 ELECTRICITY CHARGES 20022201 ELECTRICITY CHARGES 20022202 INTERNET ACCESS CHARGES 20022203 INTERNET ACCESS CHARGES 20022204 SATELLITE BROADCASTING ACCESS CHARGES 20022205 WATER RATES 20022206 SEWAGE CHARGES 20022207 LEASED COMMUNICATION LINES(S) 20022208 MULTI YEAR TARIFF ORDER 20022209 INTERNET ACCESS CHARGES 20022200 INTERNET ACCESS CHARGES 20022201 SOFTWARE CHARGES SOFTWARE SORD SOFTWARE CHARGES SOFTWARE CHARGES SOFTWARE SORD SOFTWARE CHARGES SOFTWARE SORD SOFTWARE SORD SORD SORD SORD SORD SORD SORD SORD					
20022102   LOCAL TRAVEL & TRANSPORT: OTHERS   0			3,000,000	0	0.00
20022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	22022101	LOCAL TRAVEL & TRANSPORT: TRAINING		0	
20222104   INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				0	
202222	22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		0	
Z2022201   ELECTRICITY CHARGES				0	
22022202       TELEPHONE CHARGES         22022203       INTERNET ACCESS CHARGES         22022204       SATELLITE BROADCASTING ACCESS CHARGES         22022205       WATER RATES         22022206       SEWAGE CHARGES         22022207       LEASED COMMUNICATION LINES(S)         22022208       MULTI YEAR TARIFF ORDER         22022209       INTERACTIVE LEARNING NETWORK         22022210       SOFTWARE CHARGES/ LICENCE RENEWAL         2202230       MATERIALS & SUPPLIES - GENERAL         22022301       OFFICE STATIONERIES/COMPUTER CONSUMABLES         22022302       BOOKS         22022303       NEWSPAPERS         22022304       MAGAZINES & PERIODICALS         22022305       PRINTING OF NON SECURITY DOCUMENTS			2,000,000	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         22022302       BOOKS         22022303       NEWSPAPERS         22022304       MAGAZINES & PERIODICALS         22022305       PRINTING OF NON SECURITY DOCUMENTS					
22022205         WATER RATES           22022206         SEWAGE 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					
22022206       SEWAGE 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					
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					
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		SEWAGE CHARGES			
22022209         INTERACTIVE LEARNING NETWORK         22022210         SOFTWARE CHARGES/ LICENCE RENEWAL         5,000,000         0         0.00           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         22022302         BOOKS         0         0           22022302         BOOKS         0	22022207	LEASED COMMUNICATION LINES(S)			
22022210         SOFTWARE CHARGES/ LICENCE RENEWAL         5,000,000         0         0.00           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         0         0.00           22022302         BOOKS         0         0           22022303         NEWSPAPERS         0         0           22022304         MAGAZINES & PERIODICALS         0         0           22022305         PRINTING OF NON SECURITY DOCUMENTS         0         0	22022208	MULTI YEAR TARIFF ORDER			
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	22022209	INTERACTIVE LEARNING NETWORK			
22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES           22022302         BOOKS           22022303         NEWSPAPERS           22022304         MAGAZINES & PERIODICALS           22022305         PRINTING OF NON SECURITY DOCUMENTS	22022210	SOFTWARE CHARGES/ LICENCE RENEWAL			
22022302         BOOKS           22022303         NEWSPAPERS           22022304         MAGAZINES & PERIODICALS           22022305         PRINTING OF NON SECURITY DOCUMENTS	220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	0	0.00
22022303         NEWSPAPERS           22022304         MAGAZINES & PERIODICALS           22022305         PRINTING OF NON SECURITY DOCUMENTS	22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS	22022302	BOOKS			
22022305 PRINTING OF NON SECURITY DOCUMENTS	22022303	NEWSPAPERS			
	22022304	MAGAZINES & PERIODICALS			
22022306 PRINTING OF SECURITY DOCUMENTS	22022305	PRINTING OF NON SECURITY DOCUMENTS			
	22022306	PRINTING OF SECURITY DOCUMENTS			

20022307   DRUGSILABORATORY/MEDICAL SUPPLIES         20022309   UNIFORMS & OTHER CLOTHING       20022310   TEACHING AIDS / INSTRUCTION MATERIALS     20022311   FOOD STUFF / CATERING MATERIALS SUPPLIES     20022311   FOOD STUFF / CATERING MATERIALS SUPPLIES     20022312   FINANCIAL STATEMENTS     20022313   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL   20022313   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)     20022401   MAINTENANCE GERVICES - GENERAL   1,000,000   0 0.00   20022402   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT     20022401   MAINTENANCE OF OFFICE FURNITURE     20022401   MAINTENANCE OF OFFICE FURNITURE     20022401   MAINTENANCE OF OFFICE FURNITURE     20022404   MAINTENANCE OF OFFICE FURNITURE     20022404   MAINTENANCE OF PLANTSKIGSNERATORS     2002240   MAINTENANCE OF PLANTSKIGSNERATORS     20022410   MAINTENANCE OF PLANTSKIGSNERATORS     20022410   MAINTENANCE OF STREET LIGHTINGS     20022410   MAINTENANCE OF STREET LIGHTINGS     20022411   MAINTENANCE OF MARKETSIPUBLIC PLACES     20022411   MAINTENANCE OF MARKETSIPUBLIC PLACES     20022411   MAINTENANCE OF MARKETSIPUBLIC PLACES     20022412   MAINTENANCE OF MARKETSIPUBLIC PLACES     20022411   MAINTENANCE OF MARKETSIPUBLIC PLACES     2002251   TRAINING - GENERAL     2002251   SECURITY SERVICES - GENERAL     2002260   SECURITY SERVICES - GENERAL     20022701   FINANCIAL CONSULTING     20022701   FINANCIAL CONSULTING     20022702   ARCHITECTURAL SERVICES     20022703   LEGAL SERVICES     20022704   ENGINEERING SERVICES     20022706   SURVEYING SERVICES     20022707   ARCHITECTURAL SERVICES     20022708   SURVEYING SERVICES     20022707   SURVEYING SERVICES     20022707   SURVEYING SERVICES     20022708   SURVEYING SERVICES     20022709   SURVEYING SERVICES     20022701   CARRIED SERVICES     20022701   SURVEYING SERVICES     20022701   SURVEYING SERVI					,
22022309   UNIFORMS & OTHER CLOTHING		DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022311   TEACHING AIDS / INSTRUCTION MATERIALS					
20022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL					
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL					
20022312   FINANCIAL STATEMENTS	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
2202241   RODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)   220224   MAINTENANCE SERVICES - GENERAL   1,000,000   0 0.00   0.					
2002240					
22022401	22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
22022402	220224	MAINTENANCE SERVICES - GENERAL	1,000,000	0	0.00
22022403   MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS					
22022404   MAINTENANCE OF OFFICE / IT EQUIPMENTS	22022402	MAINTENANCE OF OFFICE FURNITURE			
22022405   MAINTENANCE OF PLANTS/GENERATORS		·			
20022406   OTHER MAINTENANCE SERVICES	22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
2022410   MAINTENANCE OF STREET LIGHTINGS	22022405	MAINTENANCE OF PLANTS/GENERATORS			
22022411   MAINTENANCE OF COMMUNICATION EQUIPMENT	22022406	OTHER MAINTENANCE SERVICES			
22022412   MAINTENANCE OF MARKETS/PUBLIC PLACES	22022410	MAINTENANCE OF STREET LIGHTINGS			
22022413   MINOR ROAD MAINTENANCE	22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT			
2202255   TRAINING - GENERAL	22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
2022501   LOCAL TRAINING   3,000,000   0 0.00	22022413	MINOR ROAD MAINTENANCE			
20022502   INTERNATIONAL TRAINING	220225	TRAINING - GENERAL			
22022601         SECURITY SERVICES         SECURITY SERVICES           22022602         OFFICE RENT         SESIDENTIAL RENT           22022603         RESIDENTIAL RENT         SECURITY VOTE (INCLUDING OPERATIONS)           22022604         SECURITY VOTE (INCLUDING OPERATIONS)         SECURITY VOTE (INCLUDING OPERATIONS)           22022705         CLEANING & FUMIGATION SERVICES         SECURITY VOTE (INCLUDING OPERATIONS)           2202270         CONSULTING & PROFESSIONAL SERVICES         SECURITY VOTE (INCLUDING OPERATIONS)           22022701         FINANCIAL CONSULTING         1,000,000         0           22022702         INFORMATION TECHNOLOGY CONSULTING         0         0.00           22022703         LEGAL SERVICES         SECURITY VOTE (INCLUDING OPERATIONS)         SECURITY VOTE (INCLUDING OPERATIONS)           22022704         ENGINEATION SERVICES         0         0         0.00           22022705         ARCHITECTURAL SERVICES         SECURITY VOTE (INCLUDING OPERATIONS)         SECURITY VOTE (INCLUDING OPERATIONS)           22022706         SURVEYING SERVICES         SECURITY VOTE (INCLUDING OPERATIONS)         0	22022501	LOCAL TRAINING	3,000,000	0	0.00
22022601         SECURITY SERVICES	22022502	INTERNATIONAL TRAINING			
22022602       OFFICE RENT	220226	OTHER SERVICES - GENERAL			
22022603       RESIDENTIAL RENT	22022601	SECURITY SERVICES			
22022604 SECURITY VOTE (INCLUDING OPERATIONS) 22022605 CLEANING & FUMIGATION SERVICES  220227 CONSULTING & PROFESSIONAL SERVICES - GENERAL  22022701 FINANCIAL CONSULTING 1,000,000 22022702 INFORMATION TECHNOLOGY CONSULTING 22022703 LEGAL SERVICES 22022704 ENGINEERING SERVICES 22022705 ARCHITECTURAL SERVICES 22022706 SURVEYING SERVICES	22022602	OFFICE RENT			
22022605CLEANING & FUMIGATION SERVICES220227CONSULTING & PROFESSIONAL SERVICES - GENERAL22022701FINANCIAL CONSULTING1,000,000022022702INFORMATION TECHNOLOGY CONSULTING022022703LEGAL SERVICES022022704ENGINEERING SERVICES022022705ARCHITECTURAL SERVICES022022706SURVEYING SERVICES0	22022603	RESIDENTIAL RENT			
220227         CONSULTING & PROFESSIONAL SERVICES - GENERAL         1,000,000         0         0.00           22022702         INFORMATION TECHNOLOGY CONSULTING         0         0.00           22022703         LEGAL SERVICES         0         0           22022704         ENGINEERING SERVICES         0         0           22022705         ARCHITECTURAL SERVICES         0         0           22022706         SURVEYING SERVICES         0         0	22022604	SECURITY VOTE (INCLUDING OPERATIONS)			
22022701         FINANCIAL CONSULTING         1,000,000         0         0.00           22022702         INFORMATION TECHNOLOGY CONSULTING	22022605	CLEANING & FUMIGATION SERVICES			
22022702         INFORMATION TECHNOLOGY CONSULTING	220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022703         LEGAL SERVICES	22022701	FINANCIAL CONSULTING	1,000,000	0	0.00
22022704         ENGINEERING SERVICES           22022705         ARCHITECTURAL SERVICES           22022706         SURVEYING SERVICES	22022702	INFORMATION TECHNOLOGY CONSULTING			
22022705 ARCHITECTURAL SERVICES 22022706 SURVEYING SERVICES	22022703	LEGAL SERVICES			
22022706 SURVEYING SERVICES	22022704	ENGINEERING SERVICES			
	22022705	ARCHITECTURAL SERVICES			
22022707 AGRICULTURAL CONSULTING	22022706	SURVEYING SERVICES			
	22022707	AGRICULTURAL CONSULTING			

22022801   MOTOR VEHICLE FUEL COST		I			
202228   FUEL & LUBRICANTS - GENERAL   1,000,000   0					
22022801   MOTOR VEHICLE FUEL COST   22022802 OTHER TRANSPORT EQUIPMENT FUEL COST   22022803   PLANT / GENERATOR FUEL COST   2202295   FINANCIAL CHARGES - GENERAL   2202290   BANK CHARGES - GENERAL   22022901   BANK CHARGES (OTHER THAN INTEREST)   22022902   INSURANCE PREMIUM   22022904   OTHER CRF BANK CHARGES   2202200   MISCELLANEOUS EXPENSES GENERAL   1,000,000   0   22022001   REFRESHMENT & MEALS   22022002   HONORARIUM & SITTING ALLOWANCE   22022002   HONORARIUM & SITTING ALLOWANCE   22022003   PUBLICITY & ADVERTISEMENTS   22022004   MEDICAL EXPENSES-LOCAL   22022006   POSTAGES & COURIER SERVICES   22022007   WELFARE PACKAGES   22022007   WELFARE PACKAGES   22022009   SPORTING ACTIVITIES   22022010   DIRECT TEACHING & LABORATORY COST   22022011   DIRECT TEACHING & LABORATORY COST   22022014   ANNUAL BUDGET EXPENSES & ADMINISTRATION   22022021   ELECTION-LOGISTICS SUPPORT   220220201   ELECTION-LOGISTICS SUPPORT   22022020   ELECTION-LOGISTICS S					
22022802			1,000,000	0	0.00
22022803   PLANT / GENERATOR FUEL COST					
2202299		· · · · · · · · · · · · · · · · · · ·			
22022901   BANK CHARGES (OTHER THAN INTEREST)					
22022902		FINANCIAL CHARGES - GENERAL			
22022904   OTHER CRF BANK CHARGES   2202200   MISCELLANEOUS EXPENSES GENERAL   1,000,000   0					
2202200   MISCELLANEOUS EXPENSES GENERAL   1,000,000   0					
22022001   REFRESHMENT & MEALS	22022904	OTHER CRF BANK CHARGES			
22022002	220220	MISCELLANEOUS EXPENSES GENERAL	1,000,000	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         RECURRENT ADJUSTMENT	22022001	REFRESHMENT & MEALS			
22022004       MEDICAL EXPENSES-LOCAL         22022006       POSTAGES & COURIER SERVICES         22022007       WELFARE PACKAGES         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022009       SPORTING ACTIVITIES         22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203       CONTINGENCY         2203       CONTINGENCY         2203       CONTINGENCY         2204       GRANTS AND CONTRIBUTIONS GENERAL	22022002	HONORARIUM & SITTING ALLOWANCE			
22022006       POSTAGES & COURIER SERVICES         22022007       WELFARE PACKAGES         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022009       SPORTING ACTIVITIES         22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203       GRANTS AND CONTRIBUTIONS GENERAL	22022003	PUBLICITY & ADVERTISEMENTS			
22022007       WELFARE PACKAGES         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022009       SPORTING ACTIVITIES         22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203       ARANTS AND CONTRIBUTIONS GENERAL	22022004	MEDICAL EXPENSES-LOCAL			
22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022019       SPORTING ACTIVITIES         22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203       CONTINGENCY         220301       CONTRIBUTIONS GENERAL	22022006	POSTAGES & COURIER SERVICES			
22022009       SPORTING ACTIVITIES         22022010       DIRECT 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	22022007	WELFARE PACKAGES			
22022010       DIRECT 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	22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203       CONTINGENCY         2203       CONTINGENCY         2203       CONTINGENCY         2203       CONTRIBUTIONS GENERAL	22022009	SPORTING ACTIVITIES			
22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203          220301          2204       GRANTS AND CONTRIBUTIONS GENERAL	22022010	DIRECT TEACHING & LABORATORY COST			
22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203          220301          2204       GRANTS AND CONTRIBUTIONS GENERAL	22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT           2203            220301            2204         GRANTS AND CONTRIBUTIONS GENERAL	22022021	ELECTION-LOGISTICS SUPPORT			
22022042         RECURRENT ADJUSTMENT	22022037	MARGIN FOR INCREASE IN COSTS			
2203	22022041	CONTINGENCY			
220301 GRANTS AND CONTRIBUTIONS GENERAL	22022042	RECURRENT ADJUSTMENT			
2204 GRANTS AND CONTRIBUTIONS GENERAL	2203				
	220301				
COMMAND LOCAL ORANTO AND CONTRIBUTIONS	2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401 LOCAL GRANTS AND CONTRIBUTIONS	220401	LOCAL GRANTS AND CONTRIBUTIONS			
22040101 GRANT TO OTHER STATE GOVERNMENTS - CURRENT	22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT			
22040103 GRANT TO LOCAL GOVERNMENTS -CURRENT	22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT			
22040105 GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT			
22040107 GRANT TO PRIVATE COMPANIES - CURRENT					
22040109 GRANTS TO COMMUNITIES/NGOs	22040109	GRANTS TO COMMUNITIES/NGOs			
22040110 GRANTS TO ACADEMIC INSTITUTIONS					
22040111 CONTRIBUTION TO TRADITIONAL COUNCILS					

#### GOVERNMENT HOUSE 011100100100

220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL 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		
CODE				TOTAL	

2				
21	PERSONNEL COST		0	#DIV/0!
2101	SALARY		0	
210101	SALARIES AND WAGES		0	<b>-</b>
	SALARY		0	+
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	2,000,000	O	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	O	0.00
22022201	ELECTRICITY CHARGES	, ,		
22022202	TELEPHONE CHARGES			
220223	MATERIALS & SUPPLIES - GENERAL	3,000,000	O	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
22022304	MAGAZINES & PERIODICALS			
22022305	PRINTING OF NON SECURITY DOCUMENTS			
22022306	PRINTING OF SECURITY DOCUMENTS			
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	FINANCIAL STATEMENTS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	1		
220224	MAINTENANCE SERVICES - GENERAL	800,000	O	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022405	MAINTENANCE OF PLANTS/GENERATORS			

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

-	,	<del>_</del>	 
	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		
	PUBLICITY & ADVERTISEMENTS		
22022004	MEDICAL EXPENSES-LOCAL		
22022006	POSTAGES & COURIER SERVICES		
22022007	WELFARE PACKAGES		
	SUBSCRIPTION TO PROFESSIONAL BODIES		
22022009	SPORTING ACTIVITIES		
22022010	DIRECT 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		
	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		

GOVERNMENT HOUSE 011100100100

22050201	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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) 011101300100

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				

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
220222	ELECTRICITY CHARGES	4,000,000	1,500,000	1,500,000	37.50
220222 22022201 22022202	ELECTRICITY CHARGES TELEPHONE CHARGES	4,000,000	1,500,000	1,500,000	37.50
220222 22022201 22022202 22022203	ELECTRICITY CHARGES	4,000,000	1,500,000	1,500,000	37.50
220222 22022201 22022202 22022203	ELECTRICITY CHARGES TELEPHONE CHARGES	4,000,000	1,500,000	1,500,000	37.50
220222 22022201 22022202 22022203 22022204	ELECTRICITY CHARGES TELEPHONE CHARGES INTERNET ACCESS CHARGES	4,000,000	1,500,000	1,500,000	37.50
220222 22022201 22022202 22022203 22022204	ELECTRICITY CHARGES TELEPHONE CHARGES INTERNET ACCESS CHARGES SATELLITE BROADCASTING ACCESS CHARGES	4,000,000	1,500,000	1,500,000	37.50
220222 22022201 22022202 22022203 22022204 22022205 22022206	ELECTRICITY CHARGES TELEPHONE CHARGES INTERNET ACCESS CHARGES SATELLITE BROADCASTING ACCESS CHARGES WATER RATES	4,000,000	1,500,000	1,500,000	37.50
220222 22022201 22022202 22022203 22022204 22022205 22022206 22022207	ELECTRICITY CHARGES TELEPHONE CHARGES INTERNET ACCESS CHARGES SATELLITE BROADCASTING ACCESS CHARGES WATER RATES SEWAGE CHARGES	4,000,000	1,500,000	1,500,000	37.50
220222 22022201 22022202 22022203 22022204 22022205 22022206 22022207	ELECTRICITY CHARGES TELEPHONE CHARGES INTERNET ACCESS CHARGES SATELLITE BROADCASTING ACCESS CHARGES WATER RATES SEWAGE CHARGES LEASED COMMUNICATION LINES(S)	4,000,000	1,500,000	1,500,000	37.50
220222 22022201 22022202 22022203 22022204 22022205 22022206 22022207 22022208	ELECTRICITY CHARGES TELEPHONE CHARGES INTERNET ACCESS CHARGES SATELLITE BROADCASTING ACCESS CHARGES WATER RATES SEWAGE CHARGES LEASED COMMUNICATION LINES(S) MULTI YEAR TARIFF ORDER	4,000,000	1,500,000	1,500,000	37.50
220222 22022201 22022202 22022203 22022204 22022205 22022206 22022207 22022208 22022209 22022210	ELECTRICITY CHARGES TELEPHONE CHARGES INTERNET ACCESS CHARGES SATELLITE BROADCASTING ACCESS CHARGES WATER RATES SEWAGE CHARGES LEASED COMMUNICATION LINES(S) MULTI YEAR TARIFF ORDER INTERACTIVE LEARNING NETWORK	15,000,000	4,500,000	1,500,000 4,500,000	37.50
220222 22022201 22022202 22022203 22022204 22022205 22022206 22022207 22022208 22022209 22022210 220223	ELECTRICITY CHARGES TELEPHONE CHARGES INTERNET ACCESS CHARGES SATELLITE BROADCASTING ACCESS CHARGES WATER RATES SEWAGE CHARGES LEASED COMMUNICATION LINES(S) MULTI YEAR TARIFF ORDER INTERACTIVE LEARNING NETWORK SOFTWARE CHARGES/ LICENCE RENEWAL				
220222 22022201 22022202 22022203 22022204 22022205 22022206 22022207 22022208 22022209 22022210 220223 22022301	ELECTRICITY CHARGES TELEPHONE CHARGES INTERNET ACCESS CHARGES SATELLITE BROADCASTING ACCESS CHARGES WATER RATES SEWAGE CHARGES LEASED COMMUNICATION LINES(S) MULTI YEAR TARIFF ORDER INTERACTIVE LEARNING NETWORK SOFTWARE CHARGES/ LICENCE RENEWAL MATERIALS & SUPPLIES - GENERAL				
220222 22022201 22022203 22022204 22022205 22022206 22022207 22022208 22022209 22022210 22022301 22022302 22022303	ELECTRICITY CHARGES TELEPHONE CHARGES INTERNET ACCESS CHARGES SATELLITE BROADCASTING ACCESS CHARGES WATER RATES SEWAGE CHARGES LEASED COMMUNICATION LINES(S) MULTI YEAR TARIFF ORDER INTERACTIVE LEARNING NETWORK SOFTWARE CHARGES/ LICENCE RENEWAL MATERIALS & SUPPLIES - GENERAL OFFICE STATIONERIES/COMPUTER CONSUMABLES BOOKS NEWSPAPERS				
220222 22022201 22022203 22022204 22022205 22022206 22022207 22022208 22022209 22022210 22022301 22022302 22022303 22022304	ELECTRICITY CHARGES TELEPHONE CHARGES INTERNET ACCESS CHARGES SATELLITE BROADCASTING ACCESS CHARGES WATER RATES SEWAGE CHARGES LEASED COMMUNICATION LINES(S) MULTI YEAR TARIFF ORDER INTERACTIVE LEARNING NETWORK SOFTWARE CHARGES/ LICENCE RENEWAL MATERIALS & SUPPLIES - GENERAL OFFICE STATIONERIES/COMPUTER CONSUMABLES BOOKS				
220222 22022202 22022203 22022204 22022205 22022206 22022207 22022208 22022209 22022210 22022301 22022302 22022303 22022304	ELECTRICITY CHARGES TELEPHONE CHARGES INTERNET ACCESS CHARGES SATELLITE BROADCASTING ACCESS CHARGES WATER RATES SEWAGE CHARGES LEASED COMMUNICATION LINES(S) MULTI YEAR TARIFF ORDER INTERACTIVE LEARNING NETWORK SOFTWARE CHARGES/ LICENCE RENEWAL MATERIALS & SUPPLIES - GENERAL OFFICE STATIONERIES/COMPUTER CONSUMABLES BOOKS NEWSPAPERS				

	<del>,</del>				
	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	20,000,000	1,000,000	1,000,000	5.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE 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				

20222707   AGRICULTURAL CONSULTING	-	<u></u>				
		SURVEYING SERVICES				
22022709   AUDITING OF ACCOUNTS						
22022710						
202228		AUDITING OF ACCOUNTS				
22022801   MOTOR VEHICLE FUEL COST	22022710					
20022803   PLANT / GENERATOR FUEL COST			5,000,000		0	0.00
20222803	22022801	MOTOR VEHICLE FUEL COST				
20022804   AIRCRAFT FUEL COST						
22022805   SEA BOAT FUEL COST	22022803	PLANT / GENERATOR FUEL COST				
20222806   COOKING GAS/FUEL COST	22022804	AIRCRAFT FUEL COST				
2202299	22022805	SEA BOAT FUEL COST				
20022901   BANK CHARGES (OTHER THAN INTEREST)   200,000   0 0.00	22022806	COOKING GAS/FUEL COST				
22022902   INSURANCE PREMIUM	220229	FINANCIAL CHARGES - GENERAL				
20022904   OTHER CRF BANK CHARGES	22022901	BANK CHARGES (OTHER THAN INTEREST)	200,000		0	0.00
20022905   INTEREST/DISCOUNT ON FOREIGN LOAN   20022906   FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS   20022907   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   20022908   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   2002200   MISCELLANEOUS EXPENSES GENERAL   100,000,000   18,000,	22022902	INSURANCE PREMIUM				
20022906   FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS	22022904	OTHER CRF BANK CHARGES				
20022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL   20022908   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
20022908   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220         MISCELLANEOUS EXPENSES GENERAL         100,000,000         18,000,000         18,000,000           22022001         REFRESHMENT & MEALS	22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022001       REFRESHMENT & MEALS         22022002       HONORARIUM & SITTING ALLOWANCE         22022003       PUBLICITY & ADVERTISEMENTS         22022004       MEDICAL EXPENSES-LOCAL         22022006       POSTAGES & COURIER SERVICES         22022007       WELFARE PACKAGES (NYSC ACTIVITIES)         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022009       SPORTING ACTIVITIES         22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT	22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022002         HONORARIUM & SITTING ALLOWANCE         22022003           22022003         PUBLICITY & ADVERTISEMENTS	220220	MISCELLANEOUS EXPENSES GENERAL	100,000,000	18,000,000	18,000,000	18.00
22022003         PUBLICITY & ADVERTISEMENTS         22022004           22022004         MEDICAL EXPENSES-LOCAL	22022001	REFRESHMENT & MEALS				
22022004       MEDICAL EXPENSES-LOCAL         22022006       POSTAGES & COURIER SERVICES         22022007       WELFARE PACKAGES (NYSC ACTIVITIES)         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022009       SPORTING ACTIVITIES         22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT	22022002	HONORARIUM & SITTING ALLOWANCE				
22022006       POSTAGES & COURIER SERVICES         22022007       WELFARE PACKAGES (NYSC ACTIVITIES)       50,000,000       0       0.00         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES <td>22022003</td> <td>PUBLICITY &amp; ADVERTISEMENTS</td> <td></td> <td></td> <td></td> <td></td>	22022003	PUBLICITY & ADVERTISEMENTS				
22022007         WELFARE PACKAGES (NYSC ACTIVITIES)         50,000,000         0         0.00           22022008         SUBSCRIPTION TO PROFESSIONAL BODIES	22022004	MEDICAL EXPENSES-LOCAL				
22022008 SUBSCRIPTION TO PROFESSIONAL BODIES 22022009 SPORTING ACTIVITIES 22022010 DIRECT TEACHING & LABORATORY COST 22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION 22022021 ELECTION-LOGISTICS SUPPORT 22022037 MARGIN FOR INCREASE IN COSTS 22022041 CONTINGENCY 22022042 RECURRENT ADJUSTMENT	22022006	POSTAGES & COURIER SERVICES				
22022009         SPORTING ACTIVITIES           22022010         DIRECT TEACHING & LABORATORY COST           22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION           22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT	22022007	WELFARE PACKAGES (NYSC ACTIVITIES)	50,000,000		0	0.00
22022010         DIRECT TEACHING & LABORATORY COST	22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION 22022021 ELECTION-LOGISTICS SUPPORT 22022037 MARGIN FOR INCREASE IN COSTS 22022041 CONTINGENCY 22022042 RECURRENT ADJUSTMENT	22022009	SPORTING ACTIVITIES				
22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT	22022010	DIRECT TEACHING & LABORATORY COST				
22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT	22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT						
22022042 RECURRENT ADJUSTMENT .	22022037	MARGIN FOR INCREASE IN COSTS				
	22022041	CONTINGENCY				
	22022042	RECURRENT ADJUSTMENT				
2203	2203					

#### **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			
	PETROLEUM/ENERGY SUBSIDY			
	EDUCATION SUBSIDY			
	AGRICULTURAL INPUTS SUBSIDY			
22050107	HEALTH SUBSIDY			
22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
220502	SUBSIDY TO PRIVATE COMPANIES			
22050201	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
	TRANSFERS-PAYMENT TO INDIVIDUALS			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
	RESEARCH AND DEVELOPMENT - RECURRENT			
	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
	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

**GOVERNMENT HOUSE** 

O11100100100

**HEAD OF SERVICE, 012500100100** 

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	4 500 000	4 000 000	4 000 000	00.07
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000	1,000,000	1,000,000	66.67
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50 000 000	2 402 402	2 402 400	4.00
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	50,000,000	2,102,400	2,102,400	4.20
22022104 220222	UTILITIES - GENERAL	1,000,000		0	0.00
22020203	INTERNET ACCESS CHARGES			0	0.00
	TELEPHONE CHARGES	1,000,000		0	0.00
22022202	LIELELLONE CHARGES				

22022205   MATER RATES					1	
22022205						
22022207   LEASED COMMUNICATION LINES(S)						
LEASED COMMUNICATION LINES(S)						
22022208   MULTI YEAR TARIFF ORDER						
22022290   INTERACTIVE LEARNING NETWORK	22022207 LE	EASED COMMUNICATION LINES(S)				
2202210   SOFTWARE CHARGES/ LICENCE RENEWAL   22022301   MATERIALS & SUPPLIES - GENERAL   22022301   OFFICE STATIONERIES/COMPUTER CONSUMABLES						
2202230						
22022301   OFFICE STATIONERIES/COMPUTER CONSUMABLES   22022302   BOOKS	22022210 S	OFTWARE CHARGES/ LICENCE RENEWAL				
22022302   BOOKS						
22022303   NEWSPAPERS   500,000   0   0.		OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022304   MAGAZINES & PERIODICALS   0   22022305   PRINTING OF NON SECURITY DOCUMENTS   20,000,000   2,000,000   2,000,000   10.   22022307   PRINTING OF SECURITY DOCUMENTS   16,000,000   1,500,000   1,500,000   1,500,000   9.   22022307   DRUGS/LABORATORY/MEDICAL SUPPLIES						
22022305   PRINTING OF NON SECURITY DOCUMENTS   20,000,000   2,000,000   2,000,000   10.			500,000		0	0.00
22022306   PRINTING OF SECURITY DOCUMENTS   16,000,000   1,500,000   1,500,000   9.	22022304 M	MAGAZINES & PERIODICALS			0	
22022307   DRUGS/LABORATORY/MEDICAL SUPPLIES   22022308   FIELD & CAMPING MATERIALS SUPPLIES   22022309   UNIFORMS & OTHER CLOTHING   22022310   TEACHING AIDS / INSTRUCTION MATERIALS   22022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   22022312   FINANCIAL STATEMENTS   22022312   FINANCIAL STATEMENTS   22022313   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)   220224   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT   7,000,000   1,500,000   1,500,000   21.   22022402   MAINTENANCE OF OFFICE FURNITURE					2,000,000	10.00
22022308   FIELD & CAMPING MATERIALS SUPPLIES	22022306 PI	RINTING OF SECURITY DOCUMENTS	16,000,000	1,500,000	1,500,000	9.38
22022309						
22022310   TEACHING AIDS / INSTRUCTION MATERIALS   22022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL   22022312   FINANCIAL STATEMENTS   FINANCIAL STATEMENTS   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)   PRODUCTION OF REPORTS OF MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT   PRODUCTION OF MAINTENANCE OF OFFICE FURNITURE   PRODUCTION OF PRODUCTI						
22022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL						
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL						
22022312       FINANCIAL STATEMENTS         22022313       PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)         220224       MAINTENANCE SERVICES - GENERAL         22022401       MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT       7,000,000       1,500,000       1,500,000       21.         22022402       MAINTENANCE OF OFFICE FURNITURE       "       0         22022403       MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       500,000       0       0         22022404       MAINTENANCE OF OFFICE / IT EQUIPMENTS       3,500,000       0       0       0         22022405       MAINTENANCE OF PLANTS/GENERATORS       500,000       0       0       0       0         22022406       OTHER MAINTENANCE SERVICES       200,000       0       0       0       0         22022410       MAINTENANCE OF STREET LIGHTINGS       200,000       0       0       0       0         22022411       MAINTENANCE OF COMMUNICATION EQUIPMENT       20022412       MAINTENANCE OF MARKETS/PUBLIC PLACES       20222413       MINOR ROAD MAINTENANCE       0	22022311 FO	OOD STUFF / CATERING MATERIALS SUPPLIES				
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         21.           22022402         MAINTENANCE OF OFFICE FURNITURE         "         0           22022403         MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS         500,000         0         0.           22022404         MAINTENANCE OF OFFICE / IT EQUIPMENTS         3,500,000         0         0.           22022405         MAINTENANCE OF PLANTS/GENERATORS         500,000         0         0.           22022406         OTHER MAINTENANCE SERVICES         200,000         0         0.           22022410         MAINTENANCE OF STREET LIGHTINGS         200,000         0         0.           22022411         MAINTENANCE OF COMMUNICATION EQUIPMENT         22022412         MAINTENANCE OF MARKETS/PUBLIC PLACES         22022413         MINOR ROAD MAINTENANCE         0           22022413         MINOR ROAD MAINTENANCE         0         0         0	PI	RODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
220224         MAINTENANCE SERVICES - GENERAL         7,000,000         1,500,000         1,500,000         21.           22022402         MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT         7,000,000         1,500,000         21.           22022402         MAINTENANCE OF OFFICE FURNITURE         "         0           22022403         MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS         500,000         0         0           22022404         MAINTENANCE OF OFFICE / IT EQUIPMENTS         3,500,000         0         0         0           22022405         MAINTENANCE OF PLANTS/GENERATORS         500,000         0         0         0           22022406         OTHER MAINTENANCE SERVICES         200,000         0         0         0           22022410         MAINTENANCE OF STREET LIGHTINGS         200,000         0         0         0           22022411         MAINTENANCE OF COMMUNICATION EQUIPMENT         2022412         MAINTENANCE OF MARKETS/PUBLIC PLACES         2022413         MINOR ROAD MAINTENANCE         0           22022413         MINOR ROAD MAINTENANCE         0         0         0         0	22022312 FI	INANCIAL STATEMENTS				
22022401       MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT       7,000,000       1,500,000       1,500,000       21.         22022402       MAINTENANCE OF OFFICE FURNITURE       "       0         22022403       MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       500,000       0       0         22022404       MAINTENANCE OF OFFICE / IT EQUIPMENTS       3,500,000       0       0       0         22022405       MAINTENANCE OF PLANTS/GENERATORS       500,000       0       0       0       0         22022406       OTHER MAINTENANCE SERVICES       200,000       0       0       0       0         22022410       MAINTENANCE OF STREET LIGHTINGS       200,000       0       0       0       0         22022411       MAINTENANCE OF COMMUNICATION EQUIPMENT       200,000       0 <td< td=""><td>22022313 PI</td><td>RODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)</td><td></td><td></td><td></td><td></td></td<>	22022313 PI	RODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
22022402       MAINTENANCE OF OFFICE FURNITURE       "       0         22022403       MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       500,000       0       0         22022404       MAINTENANCE OF OFFICE / IT EQUIPMENTS       3,500,000       0       0       0         22022405       MAINTENANCE OF PLANTS/GENERATORS       500,000       0       0       0         22022406       OTHER MAINTENANCE SERVICES       200,000       0       0       0         22022410       MAINTENANCE OF STREET LIGHTINGS       200,000       0       0       0         22022411       MAINTENANCE OF COMMUNICATION EQUIPMENT       200,000       0       0       0         22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES       200,000       0       0       0         22022413       MINOR ROAD MAINTENANCE       0       0       0       0       0         220225       TRAINING - GENERAL       0       0       0       0       0       0	220224 M	IAINTENANCE SERVICES - GENERAL				
22022403       MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       500,000       0         22022404       MAINTENANCE OF OFFICE / IT EQUIPMENTS       3,500,000       0         22022405       MAINTENANCE OF PLANTS/GENERATORS       500,000       0         22022406       OTHER MAINTENANCE SERVICES       200,000       0         22022410       MAINTENANCE OF STREET LIGHTINGS       200,000       0         22022411       MAINTENANCE OF COMMUNICATION EQUIPMENT       22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES         22022413       MINOR ROAD MAINTENANCE       0         220225       TRAINING - GENERAL       0		·	7,000,000	1,500,000	1,500,000	21.43
22022404       MAINTENANCE OF OFFICE / IT EQUIPMENTS       3,500,000       0         22022405       MAINTENANCE OF PLANTS/GENERATORS       500,000       0         22022406       OTHER MAINTENANCE SERVICES       200,000       0         22022410       MAINTENANCE OF STREET LIGHTINGS       200,000       0         22022411       MAINTENANCE OF COMMUNICATION EQUIPMENT       0         22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES       200,000       0         22022413       MINOR ROAD MAINTENANCE       0         220225       TRAINING - GENERAL       0				,,	0	
22022405         MAINTENANCE OF PLANTS/GENERATORS         500,000         0           22022406         OTHER MAINTENANCE SERVICES         200,000         0           22022410         MAINTENANCE OF STREET LIGHTINGS         200,000         0           22022411         MAINTENANCE OF COMMUNICATION EQUIPMENT         0         0           22022412         MAINTENANCE OF MARKETS/PUBLIC PLACES         0         0           22022413         MINOR ROAD MAINTENANCE         0         0           220225         TRAINING - GENERAL         0         0	22022403 M	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000		0	0.00
22022406OTHER MAINTENANCE SERVICES200,000022022410MAINTENANCE OF STREET LIGHTINGS022022411MAINTENANCE OF COMMUNICATION EQUIPMENT022022412MAINTENANCE OF MARKETS/PUBLIC PLACES022022413MINOR ROAD MAINTENANCE0		·	, ,		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	22022405 M	IAINTENANCE OF PLANTS/GENERATORS	500,000		0	0.00
22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES 22022413 MINOR ROAD MAINTENANCE 220225 TRAINING - GENERAL 0	22022406 O	THER MAINTENANCE SERVICES	200,000		0	0.00
22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES 22022413 MINOR ROAD MAINTENANCE 220225 TRAINING - GENERAL 0						
22022413         MINOR ROAD MAINTENANCE           220225         TRAINING - GENERAL						
220225 TRAINING - GENERAL 0	22022412 M	MAINTENANCE OF MARKETS/PUBLIC PLACES				
	22022413 M	IINOR ROAD MAINTENANCE				
22022501 LOCAL TRAINING 100,000,000 5,900,000 5,900,000 5,900,000 5.	220225 TI	RAINING - GENERAL			0	
	22022501 LC	OCAL TRAINING	100,000,000	5,900,000	5,900,000	5.90

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

	PUBLICITY & ADVERTISEMENTS	200,000		0	0.00
	MEDICAL EXPENSES-LOCAL	100,000		0	0.00
	POSTAGES & COURIER SERVICES				
	WELFARE PACKAGES	200,000		0	0.00
	SUBSCRIPTION TO PROFESSIONAL BODIES	100,000,000	27,275,000	27,275,000	27.28
	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
	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				

GOVERNMENT HOUSE 011100100100

2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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	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	0.00
21020101	NON REGULAR ALLOWANCES					
210202	SOCIAL CONTRIBUTIONS					
21020223	GROUP LIFE INSURANCE		•			
21020224	EMPLOYEES COMPENSATION FUND					

0.400000	LIGHTON STAND CONTRACTOR				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
	SOCIAL BENEFITS				
	GRATUITY				
	PENSION				
	DEATH BENEFITS				
	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	1,500,000	150,000	150,000	10.00
	LOCAL TRAVEL & TRANSPORT: TRAINING				
	LOCAL TRAVEL & TRANSPORT: OTHERS				
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
	UTILITIES - GENERAL	500,000		0	0.00
	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
	INTERNET ACCESS CHARGES				
	SATELLITE BROADCASTING ACCESS CHARGES				
	WATER RATES				
	SEWAGE CHARGES				
	LEASED COMMUNICATION LINES(S)				
	MULTI YEAR TARIFF ORDER				
	INTERACTIVE LEARNING NETWORK				
	SOFTWARE CHARGES/ LICENCE RENEWAL				
	MATERIALS & SUPPLIES - GENERAL	500,000		0	0.00
	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
	BOOKS				
	NEWSPAPERS				
	MAGAZINES & PERIODICALS				
	PRINTING OF NON SECURITY DOCUMENTS				
	PRINTING OF SECURITY DOCUMENTS				
	DRUGS/LABORATORY/MEDICAL SUPPLIES				
	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				

PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL  22022312 FINANCIAL STATEMENTS  22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  220224 MAINTENANCE SERVICES - GENERAL  22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  22022402 MAINTENANCE OF OFFICE FURNITURE  22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS  22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS  22022405 MAINTENANCE OF PLANTS/GENERATORS	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  22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS  22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS  22022405 MAINTENANCE OF PLANTS/GENERATORS	0.00
220224     MAINTENANCE SERVICES - GENERAL     500,000       22022401     MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT       22022402     MAINTENANCE OF OFFICE FURNITURE       22022403     MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       22022404     MAINTENANCE OF OFFICE / IT EQUIPMENTS       22022405     MAINTENANCE OF PLANTS/GENERATORS	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	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	
22022403       MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS         22022404       MAINTENANCE OF OFFICE / IT EQUIPMENTS         22022405       MAINTENANCE OF PLANTS/GENERATORS	
22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS	
22022405 MAINTENANCE OF PLANTS/GENERATORS	
00000400 OTHER MAINTENIANOE OFFINIOFO	
22022406 OTHER MAINTENANCE 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	0.00
22022701 FINANCIAL CONSULTING	
22022702 INFORMATION TECHNOLOGY CONSULTING	
22022703 LEGAL SERVICES	
22022704 ENGINEERING SERVICES	
22022705 ARCHITECTURAL SERVICES	
22022706 SURVEYING SERVICES	
22022707 AGRICULTURAL CONSULTING	
22022708 MEDICAL CONSULTING	
22022709 AUDITING OF ACCOUNTS	
22022710	

220228	FUEL & LUBRICANTS - GENERAL			
	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			
	HONORARIUM & SITTING ALLOWANCE			
	PUBLICITY & ADVERTISEMENTS			
	MEDICAL EXPENSES-LOCAL			
22022006	POSTAGES & COURIER SERVICES			
22022007	WELFARE PACKAGES			
	SUBSCRIPTION TO PROFESSIONAL BODIES			
22022009	SPORTING ACTIVITIES			
22022010	DIRECT TEACHING & LABORATORY COST			
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
	ELECTION-LOGISTICS SUPPORT			
22022037	MARGIN FOR INCREASE IN COSTS			
22022041	MARGIN FOR INCREASE IN COSTS			
22022041	MARGIN FOR INCREASE IN COSTS CONTINGENCY			
22022041 22022042	MARGIN FOR INCREASE IN COSTS CONTINGENCY			
22022041 22022042 <b>2203</b>	MARGIN FOR INCREASE IN COSTS CONTINGENCY			
22022041 22022042 2203 220301	MARGIN FOR INCREASE IN COSTS CONTINGENCY RECURRENT ADJUSTMENT			

#### GOVERNMENT HOUSE 011100100100

	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204				
	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL 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			
	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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

**GOVERNMENT HOUSE** 

O11100100100

**DEPARTMENT OF PENSION** 

O11103500100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter	T QTER	
2					
21	PERSONNEL COST				
2101	SALARY				
	SALARIES AND WAGES	3,675,000	1,699,747	1,699,747	46.25
21010101	SALARY			0	
	OVER TIME PAYMENTS			0	
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	925,000		0	0.00
	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
	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
	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	200,000	50,000	50,000	25.00
	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				

22022204   SATELLITE BROADCASTING ACCESS CHARGES					1	
22022206   SEWAGE CHARGES   22022207   LEASED COMMUNICATION LINES(S)   220222208   MULTI YEAR TARIFF ORDER		SATELLITE BROADCASTING ACCESS CHARGES				
LEASED COMMUNICATION LINES(S)						
22022208   MULTI YEAR TARIFF ORDER						
22022209   INTERACTIVE LEARNING NETWORK						
22022231	22022208	MULTI YEAR TARIFF ORDER				
2002230	22022209	INTERACTIVE LEARNING NETWORK				
22022301   OFFICE STATIONERIES/COMPUTER CONSUMABLES	22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
22022302   BOOKS	220223	MATERIALS & SUPPLIES - GENERAL	500,000		0	0.00
22022303   NEWSPAPERS   22022304   MAGAZINES & PERIODICALS   22022305   PRINTING OF NON SECURITY DOCUMENTS   22022306   PRINTING OF NON SECURITY DOCUMENTS   22022306   PRINTING OF SECURITY DOCUMENTS   22022307   DRUGSILABORATORY/MEDICAL SUPPLIES   22022309   UNIFORMS & OTHER CLOTHING   22022309   UNIFORMS & OTHER CLOTHING   22022310   TEACHING AIDS / INSTRUCTION MATERIALS SUPPLIES   22022311   TEACHING AIDS / INSTRUCTION MATERIALS SUPPLIES   22022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL   22022312   FINANCIAL STATEMENTS   FINANCIAL STATEMENTS   22022313   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)   2202240   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT   22022400   MAINTENANCE OF OFFICE FUNTIURE   22022400   MAINTENANCE OF OFFICE FUNTIURE   22022401   MAINTENANCE OF OFFICE FUNTIURE   22022404   MAINTENANCE OF OFFICE FUNTIURE   22022406   MAINTENANCE OF OFFICE FUNTIURE   22022407   MAINTENANCE OF COMMUNICATION EQUIPMENT   22022401   MAINTENANCE OF OFFICE FUNTIS/GENERATORS   22022411   MAINTENANCE OF COMMUNICATION EQUIPMENT   22022412   MAINTENANCE OF PARKETS/PUBLIC PLACES   22022413   MINOR ROAD MAINTENANCE   20222413   MINOR ROAD MAINTENANCE   20222414   MAINTENANCE OF MARKETS/PUBLIC PLACES   22022413   MINOR ROAD MAINTENANCE   220222501   MORRETS/PUBLIC PLACES   220	22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022304   MAGAZINES & PERIODICALS   22022305   PRINTING OF NON SECURITY DOCUMENTS	22022302	BOOKS				
22022305   PRINTING OF NON SECURITY DOCUMENTS	22022303	NEWSPAPERS				
22022306   PRINTING OF SECURITY DOCUMENTS						
22022307   DRUGS/LABORATORY/MEDICAL SUPPLIES   22022308   FIELD & CAMPING MATERIALS SUPPLIES   22022309   UNIFORMS & OTHER CLOTHING   22022310   TEACHING AIDS / INSTRUCTION MATERIALS   22022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL   FINANCIAL STATEMENTS   22022312   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)   2202240   MAINTENANCE SERVICES - GENERAL   600,000   50,000   50,000   50,000   8.33   22022401   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT   22022402   MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS   22022403   MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS   22022404   MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS   22022405   MAINTENANCE OF DEFICE BUILDING / RESIDENTIAL QTRS   22022404   MAINTENANCE OF DEFICE BUILDING / RESIDENTIAL QTRS   22022401   MAINTENANCE OF OFFICE / IT EQUIPMENTS   22022401   MAINTENANCE OF OFFICE / IT EQUIPMENTS   22022411   MAINTENANCE OF COMMUNICATION EQUIPMENT   22022412   MAINTENANCE OF MARKETS/PUBLIC PLACES   22022412   MAINTENANCE OF MARKETS/PUBLIC PLACES   22022413   MINOR ROAD MAINTENANCE   500,000   0 0.00   22022501   LOCAL TRAINING   500,000   0 0.00   22022501   LOCAL TRAINING   INTERNATIONAL TRAINING   22022501   INTERNATIONAL TRAINI	22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022308   FIELD & CAMPING MATERIALS SUPPLIES	22022306	PRINTING OF SECURITY DOCUMENTS				
22022399   UNIFORMS & OTHER CLOTHING	22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
TEACHING AIDS / INSTRUCTION MATERIALS	22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL   FINANCIAL STATEMENTS   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	22022309	UNIFORMS & OTHER CLOTHING				
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL	22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022312	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022313   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	22022312					
220224         MAINTENANCE SERVICES - GENERAL         600,000         50,000         50,000         8.33           22022401         MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT         600,000         50,000         50,000         8.33           22022402         MAINTENANCE OF OFFICE FURNITURE         600,000         50,000         8.33           22022403         MAINTENANCE OF OFFICE / IT EQUIPMENTS         600,000         600,000         600,000           22022404         MAINTENANCE OF PLANTS/GENERATORS         600,000         600,000         600,000           22022405         MAINTENANCE OF PLANTS/GENERATORS         600,000         600,000         600,000           22022411         MAINTENANCE OF COMMUNICATION EQUIPMENT         600,000         600,000         600,000           22022412         MAINTENANCE OF MARKETS/PUBLIC PLACES         600,000         600,000         600,000           2202250         TRAINING - GENERAL         500,000         600,000           22022502         INTERNATIONAL TRAINING         600,000         600,000						
22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE SERVICES 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			600 000	50 000	50 000	8 33
22022402       MAINTENANCE OF OFFICE FURNITURE       22022403         22022403       MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       22022404         22022404       MAINTENANCE OF OFFICE / IT EQUIPMENTS       22022405         22022405       MAINTENANCE OF PLANTS/GENERATORS       22022406         22022406       OTHER MAINTENANCE SERVICES       22022411         22022411       MAINTENANCE OF COMMUNICATION EQUIPMENT       22022412         22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES       22022413         22022413       MINOR ROAD MAINTENANCE       300,000       0         2202250       TRAINING - GENERAL       500,000       0       0.00         22022502       INTERNATIONAL TRAINING       100,000       0       0			000,000	00,000	00,000	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						
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						
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						
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						
22022411         MAINTENANCE OF COMMUNICATION EQUIPMENT           22022412         MAINTENANCE OF MARKETS/PUBLIC PLACES           22022413         MINOR ROAD MAINTENANCE           220225         TRAINING - GENERAL           22022501         LOCAL TRAINING           22022502         INTERNATIONAL TRAINING						
22022412         MAINTENANCE OF MARKETS/PUBLIC PLACES           22022413         MINOR ROAD MAINTENANCE           220225         TRAINING - GENERAL           22022501         LOCAL TRAINING           22022502         INTERNATIONAL TRAINING						
22022413         MINOR ROAD MAINTENANCE           220225         TRAINING - GENERAL         500,000           22022501         LOCAL TRAINING           22022502         INTERNATIONAL TRAINING						
220225         TRAINING - GENERAL         500,000         0.00           22022501         LOCAL TRAINING            22022502         INTERNATIONAL TRAINING						
22022501 LOCAL TRAINING 22022502 INTERNATIONAL TRAINING			500.000		0	0.00
22022502 INTERNATIONAL TRAINING			,			

### **GOVERNMENT HOUSE**

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				T
220226	OTHER SERVICES - GENERAL			
	SECURITY SERVICES			
	OFFICE RENT			
	RESIDENTIAL RENT			
	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			
	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			
	PUBLICITY & ADVERTISEMENTS			
22022004	MEDICAL EXPENSES-LOCAL			

22022006	POSTAGES & COURIER SERVICES		
22022007	WELFARE PACKAGES		
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22022009	SPORTING ACTIVITIES		
22022010	DIRECT 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		
	EXTERNAL FINANCIAL OBLIGATIONS		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS		
	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
	MEAL SUBSIDY		
	PETROLEUM/ENERGY SUBSIDY		
	EDUCATION SUBSIDY		
	AGRICULTURAL INPUTS SUBSIDY		
	HEALTH SUBSIDY		
	RELIGIOUS PILGRIMAGE SUBSIDY		
	SUBSIDY TO PRIVATE COMPANIES		
	SUBSIDY TO PRIVATE COMPANIES		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		

GOVERNMENT HOUSE 011100100100

22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH 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) 011101900100

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				

**GOVERNMENT HOUSE** 

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040004	OCCUPATION OF THE PROPERTY OF			
210301	SOCIAL BENEFITS			
	GRATUITY			
21030102				
	DEATH BENEFITS			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST	40.000.000		
220221	TRAVEL& TRANSPORT - GENERAL	10,000,000	0	0.00
	LOCAL TRAVEL & TRANSPORT: TRAINING			
	LOCAL TRAVEL & TRANSPORT: OTHERS			
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
	UTILITIES - GENERAL	1,000,000	0	0.00
	ELECTRICITY CHARGES			
	TELEPHONE CHARGES			
	INTERNET ACCESS CHARGES			
	SATELLITE BROADCASTING ACCESS CHARGES			
	WATER RATES			
	SEWAGE CHARGES			
	LEASED COMMUNICATION LINES(S)			
	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			
	MAGAZINES & PERIODICALS			
	PRINTING OF NON SECURITY DOCUMENTS			
22022306	PRINTING OF SECURITY DOCUMENTS			
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	FINANCIAL STATEMENTS			

22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PA	AC)		
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			

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			

#### GOVERNMENT HOUSE 011100100100

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)			
	TIOTAL RECURRENT EXPENDITURE	43,800,000	0	0.00

# BORNO STATE BUDGET 2020 RECURRENT EXPENDITURE

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

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter			
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## **GOVERNMENT HOUSE**

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0				
21	DEDCONNEL COST			
2101	PERSONNEL COST SALARY		+	
210101	SALARIES AND WAGES	10,800,000	0	0.00
	SALARY	10,000,000	<del>-                                     </del>	0.00
	OVER TIME PAYMENTS			
	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
	ALLOWANCES	1,000,000	0	0.00
	NON REGULAR ALLOWANCES	1,000,000		
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
	LOCAL TRAVEL & TRANSPORT: TRAINING			
	LOCAL TRAVEL & TRANSPORT: OTHERS			
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
	UTILITIES - GENERAL	200,000	0	0.00
	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
	INTERNET ACCESS CHARGES			
	SATELLITE BROADCASTING ACCESS CHARGES			
	WATER RATES			
22022206	SEWAGE CHARGES			
	LEASED COMMUNICATION LINES(S)			
	MULTI YEAR TARIFF ORDER			
22022209	INTERACTIVE LEARNING NETWORK			

22022210	SOFTWARE CHARGES/ LICENCE RENEWAL			
220223	MATERIALS & SUPPLIES - GENERAL	2.000.000	0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,000,000		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			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	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			
	MAINTENANCE OF OFFICE FURNITURE			
	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022405	MAINTENANCE OF PLANTS/GENERATORS			
	OTHER MAINTENANCE SERVICES			
	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			
	TOTAL			
22022602	OFFICE RENT			
22022603	RESIDENTIAL RENT			

## GOVERNMENT HOUSE

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00000000	LAND HOE OHADOEO		1	
22022606	LAND USE CHARGES			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	FINANCIAL CONSULTING			
	INFORMATION TECHNOLOGY CONSULTING LEGAL SERVICES			
	ENGINEERING SERVICES			
	ARCHITECTURAL SERVICES			
	SURVEYING SERVICES			
	AGRICULTURAL CONSULTING			
	MEDICAL CONSULTING			
	AUDITING OF ACCOUNTS			
220228	FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST			
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST			
22022803	COOKING GAS/FUEL COST			
22022000	FINANCIAL CHARGES - GENERAL	-		
220229	BANK CHARGES (OTHER THAN INTEREST)			
	INSURANCE PREMIUM			
	OTHER CRF BANK CHARGES			
	INTEREST/DISCOUNT ON FOREIGN LOAN			
	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
	REFRESHMENT & MEALS	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	HONORARIUM & SITTING ALLOWANCE			
22022003	PUBLICITY & ADVERTISEMENTS			
22022004	MEDICAL EXPENSES-LOCAL			
22022006	POSTAGES & COURIER SERVICES			
22022007	WELFARE PACKAGES			
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22022009	SPORTING ACTIVITIES			
22022010	DIRECT TEACHING & LABORATORY COST			
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22022021	ELECTION-LOGISTICS SUPPORT			

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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)			

GOVERNMENT HOUSE 011100100100

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!	
	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					

	LOCAL TRAVEL & TRANSPORT: OTHERS			
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
	UTILITIES - GENERAL	1,000,000	(	0.00
	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
	INTERNET ACCESS CHARGES			
	SATELLITE BROADCASTING ACCESS CHARGES			
	WATER RATES			
22022206	SEWAGE 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		0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
22022304	MAGAZINES & PERIODICALS			
22022305	PRINTING OF NON SECURITY DOCUMENTS			
22022306	PRINTING OF SECURITY DOCUMENTS			
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	FINANCIAL STATEMENTS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL	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			
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	MAINTENANCE OF STREET LIGHTINGS			
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT			
	MAINTENANCE OF MARKETS/PUBLIC PLACES			
	MINOR ROAD MAINTENANCE			
220225	TRAINING - GENERAL	200,000	0	0.00
22022501	LOCAL TRAINING			
	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL			
	SECURITY SERVICES			
	OFFICE RENT			
	RESIDENTIAL RENT			
	SECURITY VOTE (INCLUDING OPERATIONS)			
	CLEANING & FUMIGATION SERVICES			
	LAND USE CHARGES			
22022607	RESCUE SERVICES			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022701	FINANCIAL CONSULTING			
	INFORMATION TECHNOLOGY CONSULTING			
	LEGAL SERVICES			
	ENGINEERING SERVICES			
22022705	ARCHITECTURAL SERVICES			
22022706	SURVEYING SERVICES			
	AGRICULTURAL CONSULTING			
	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			

	OTHER CRF BANK CHARGES			
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
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			
	WELFARE PACKAGES			
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22022009	SPORTING ACTIVITIES			
22022010	DIRECT 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			
		-		

#### GOVERNMENT HOUSE 011100100100

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

21010102 OV	/ER TIME PAYMENTS				
	DNSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
	LOWANCES AND SOCIAL CONTRIBUTION			0	#DIV/0!
	LOWANCES	1,570,000		0	0.00
	ON REGULAR ALLOWANCES	1,010,000		-	
210202 SO	OCIAL CONTRIBUTIONS				
	ROUP LIFE INSURANCE				
21020224 EM	MPLOYEES COMPENSATION FUND				
21020225 HO	DUSING FUND CONTRIBUTION				
2103 SO	OCIAL BENEFITS				
210301 SO	OCIAL BENEFITS				
<b>21030101</b> GR	RATUITY				
21030102 PE	NSION				
21030103 DE	ATH BENEFITS				
22 OT	THER RECURRENT COSTS				
2202 OV	/ERHEAD COST				
220221 TR	AVEL& TRANSPORT - GENERAL	5,000,000	1,000,000	1,000,000	20.00
22022101 LO	CAL TRAVEL & TRANSPORT: TRAINING				
22022102 LO	CAL TRAVEL & TRANSPORT: OTHERS				
22022103 INT	TERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104 INT	TERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222 UT	ILITIES - GENERAL	2,000,000	500,000	500,000	25.00
	ECTRICITY CHARGES				
	LEPHONE CHARGES				
22022203 INT	TERNET ACCESS CHARGES				
22022204 SA	TELLITE BROADCASTING ACCESS CHARGES				
	ATER RATES				
22022206 SE	WAGE CHARGES				
22022207 LE	ASED COMMUNICATION LINES(S)				
22022208 MU	JLTI YEAR TARIFF ORDER				
	TERACTIVE LEARNING NETWORK				
	OFTWARE CHARGES/ LICENCE RENEWAL				
220223 MA	ATERIALS & SUPPLIES - GENERAL	6,000,000		0	0.00
	FICE STATIONERIES/COMPUTER CONSUMABLES				
22022302 BO					
22022303 NE	WSPAPERS				

22022304	MAGAZINES & PERIODICALS			
22022306	PRINTING OF SECURITY DOCUMENTS			
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	FINANCIAL STATEMENTS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL	5,000,000	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			
	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			

22022703	LEGAL SERVICES			
22022704	ENGINEERING SERVICES			
22022705	ARCHITECTURAL SERVICES			
22022706	SURVEYING SERVICES			
22022707	AGRICULTURAL CONSULTING			
	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			
	FINANCIAL CHARGES - GENERAL			
22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
22022904	OTHER CRF BANK CHARGES			
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
	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			
	HONORARIUM & SITTING ALLOWANCE			
	PUBLICITY & ADVERTISEMENTS			
22022004	MEDICAL EXPENSES-LOCAL			
22022006	POSTAGES & COURIER SERVICES			
	WELFARE PACKAGES			
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
	SPORTING ACTIVITIES			
22022010	DIRECT TEACHING & LABORATORY COST			
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22022021	ELECTION-LOGISTICS SUPPORT			
	MAROIN FOR INCREASE IN COOTS			
22022037	MARGIN FOR INCREASE IN COSTS			
	CONTINGENCY			
22022041				

220301				
220301	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL 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			
	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH AND DEVELOPMENT - RECURRENT			
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	47 470 000		
	TOTAL RECURRENT EXPENDITURE	47,170,000	0	0.00

**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					
	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					

220222	UTILITIES - GENERAL	200,000	0	0.00
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
22022204	SATELLITE BROADCASTING ACCESS CHARGES			
	WATER RATES			
22022206	SEWAGE CHARGES			
22022207	LEASED COMMUNICATION LINES(S)			
22022208	MULTI YEAR TARIFF ORDER			
22022209	INTERACTIVE LEARNING NETWORK			
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL			
	MATERIALS & SUPPLIES - GENERAL	260,000	0	0.00
	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
	NEWSPAPERS			
	MAGAZINES & PERIODICALS			
	PRINTING OF NON SECURITY DOCUMENTS			
	PRINTING OF SECURITY DOCUMENTS			
	DRUGS/LABORATORY/MEDICAL SUPPLIES			
	FIELD & CAMPING MATERIALS SUPPLIES			
	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	FINANCIAL STATEMENTS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL	200,000	0	0.00
	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022405	MAINTENANCE OF PLANTS/GENERATORS			
	OTHER MAINTENANCE SERVICES			
22022410	MAINTENANCE OF STREET LIGHTINGS			
	MAINTENANCE OF COMMUNICATION EQUIPMENT			
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES			

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

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22022001	REFRESHMENT & MEALS		
	HONORARIUM & SITTING ALLOWANCE		
22022003	PUBLICITY & ADVERTISEMENTS		
22022004	MEDICAL EXPENSES-LOCAL		
22022006	POSTAGES & COURIER SERVICES		
22022007	WELFARE PACKAGES		
	SUBSCRIPTION TO PROFESSIONAL BODIES		
	SPORTING ACTIVITIES		
22022010	DIRECT TEACHING & LABORATORY COST		
	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		
	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY		
22050104	PETROLEUM/ENERGY SUBSIDY		
22050105	EDUCATION SUBSIDY		
22050106	AGRICULTURAL INPUTS SUBSIDY		
22050107	HEALTH SUBSIDY		
22050108	RELIGIOUS PILGRIMAGE SUBSIDY		
	SUBSIDY TO PRIVATE COMPANIES		
	SUBSIDY TO PRIVATE COMPANIES		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		

#### GOVERNMENT HOUSE 011100100100

22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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					

## **GOVERNMENT HOUSE**

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2103	SOCIAL BENEFITS			
	SOCIAL BENEFITS			
	GRATUITY			
	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			
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	100,000	0	0.00
	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
	INTERNET ACCESS CHARGES			
22022204	SATELLITE BROADCASTING ACCESS CHARGES			
22022205	WATER RATES			
22022206	SEWAGE CHARGES			
22022207	LEASED COMMUNICATION LINES(S)			
	MULTI YEAR TARIFF ORDER			
22022209	INTERACTIVE LEARNING NETWORK			
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL			
	MATERIALS & SUPPLIES - GENERAL	100,000	0	0.00
	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
	BOOKS			
	NEWSPAPERS			
	MAGAZINES & PERIODICALS			
	PRINTING OF NON SECURITY DOCUMENTS			
	PRINTING OF SECURITY DOCUMENTS			
	DRUGS/LABORATORY/MEDICAL SUPPLIES			
	FIELD & CAMPING MATERIALS SUPPLIES			
	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			

	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312				
	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
	MAINTENANCE SERVICES - GENERAL	100 000	0	0.00
	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	100,000	U	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS  MAINTENANCE OF OFFICE / IT EQUIPMENTS			
	MAINTENANCE OF OFFICE / IT EQUIPMENTS  MAINTENANCE OF PLANTS/GENERATORS			
	OTHER MAINTENANCE SERVICES			
	MAINTENANCE OF STREET LIGHTINGS			
	MAINTENANCE OF STREET LIGHTINGS  MAINTENANCE OF COMMUNICATION EQUIPMENT			
	MAINTENANCE OF COMMONICATION EQUIPMENT  MAINTENANCE OF MARKETS/PUBLIC PLACES			
	MINOR ROAD MAINTENANCE			
	TRAINING - GENERAL			
	LOCAL TRAINING			
	INTERNATIONAL TRAINING			
	OTHER SERVICES - GENERAL			
	SECURITY SERVICES			
	OFFICE RENT			
	RESIDENTIAL RENT			
	SECURITY VOTE (INCLUDING OPERATIONS)			
	CLEANING & FUMIGATION SERVICES			
	LAND USE CHARGES			
	RESCUE SERVICES			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	FINANCIAL CONSULTING			
	INFORMATION TECHNOLOGY CONSULTING			
	LEGAL SERVICES			
	ENGINEERING SERVICES			
	ARCHITECTURAL SERVICES			
	SURVEYING SERVICES			
	AGRICULTURAL CONSULTING			
	MEDICAL CONSULTING			
	AUDITING OF ACCOUNTS			
220228	FUEL & LUBRICANTS - GENERAL	50.000	0	0.00

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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 INTERE	ST)			
22022902 INSURANCE PREMIUM				
22022904 OTHER CRF BANK CHARGES				
22022905 INTEREST/DISCOUNT ON FOREIGN LOA				
22022906 FOREIGN INTEREST/DISCOUNT - SHOR				
22022907 DOMESTIC INTEREST/DISCOUNT - TREA				
22022908 DOMESTIC INTEREST/DISCOUNT - SHO	RT 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 BO	DIES			
22022009 SPORTING ACTIVITIES				
22022010 DIRECT TEACHING & LABORATORY CO.	ST			
22022014 ANNUAL BUDGET EXPENSES & ADMINIS	STRATION			
22022021 ELECTION-LOGISTICS SUPPORT				
22022037 MARGIN FOR INCREASE IN COSTS				
22022041 CONTINGENCY				
22022042 RECURRENT ADJUSTMENT				
2203				
220301				
2204 GRANTS AND CONTRIBUTIONS GENER	AL			
220401 LOCAL GRANTS AND CONTRIBUTIONS				
220402 FOREIGN GRANTS AND CONTRIBUTION	IS			
22040203 CONTRIBUTION TO INTERNATIONAL OF	RGANIZATION			
22040204 EXTERNAL FINANCIAL OBLIGATIONS				
2205 SUBSIDIES GENERAL				
220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTI	ONS			
22050101 SUBSIDY TO GOVERNMENT OWNED CO				

#### GOVERNMENT HOUSE 011100100100

22050102	MEAL 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	0.00

# BORNO STATE BUDGET 2020 RECURRENT EXPENDITURE

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

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
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## **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	33,333,333	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	1 222 222		
220222	UTILITIES - GENERAL	4,320,000	0	0.00
22022201	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
22022204	SATELLITE BROADCASTING ACCESS CHARGES WATER RATES			
22022205 22022206	SEWAGE CHARGES			
22022206	LEASED COMMUNICATION LINES(S)			
22022207	MULTI YEAR TARIFF ORDER			
22022208	INTERACTIVE LEARNING NETWORK			
22022209	INTERACTIVE LEARINING INCTIVORN			

22022210	SOFTWARE CHARGES/ LICENCE RENEWAL			
220223	MATERIALS & SUPPLIES - GENERAL	7,590,000	0	0.0
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
22022304	MAGAZINES & PERIODICALS			
22022305	PRINTING OF NON SECURITY DOCUMENTS			
22022306	PRINTING OF SECURITY DOCUMENTS			
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	FINANCIAL STATEMENTS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL	5,900,000	0	0.0
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	, ,		
22022402	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022405	MAINTENANCE OF PLANTS/GENERATORS			
22022406	OTHER MAINTENANCE 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	0.0
22022501	LOCAL TRAINING	, ,		
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL	8,627,000	0	0.0
22022601	SECURITY SERVICES	, ,		
22022602	OFFICE RENT			
22022603				
22022604				
	CLEANING & FUMIGATION SERVICES			

22022606   LAND USE CHARGES	1				
2202277   CONSULTING & PROFESSIONAL SERVICES - GENERAL		LAND USE CHARGES			
22022701   FINANCIAL CONSULTING					
	220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022703   LEGAL SERVICES   22022704   ENGINEERING SERVICES   22022705   ENGINEERING SERVICES   22022706   ARCHITECTURAL SERVICES   22022707   ARCHITECTURAL SERVICES   22022707   AGRICULTURAL CONSULTING   22022707   AGRICULTURAL CONSULTING   22022709   MEDICAL CONSULTING   22022709   MEDICAL CONSULTING   22022709   MEDICAL CONSULTING   22022709   AUDITING OF ACCOUNTS   22022709   MOTOR VEHICLE FUEL COST   22022801   MOTOR VEHICLE FUEL COST   22022802   DHANT / GENERATOR FUEL COST   22022803   SEA BOAT FUEL COST   22022804   AIRCRAFT FUEL COST   22022806   SEA BOAT FUEL COST   22022806   COCKING GAS/FUEL COST   22022806   COCKING GAS/FUEL COST   22022806   ENANC CHARGES (OTHER THAN INTEREST)   22022901   INSURANCE PREMIUM   22022901   INSURANCE PREMIUM   22022901   INSURANCE PREMIUM   22022907   DOMESTIC INTEREST/DISCOUNT ON FOREIGN LOAN   22022907   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   22022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL   22022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL   22022908   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL   22022909   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   22022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL   22022908   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL   22022909   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   22022901   HONORARIUM & SITTING ALLOWANCE   22022000   PUBLICITY & ADVERTISEMENTS   22022000   PUBLICITY & ADVERTISEMENTS   22022000   POSTAGES & COURIER SERVICES   22022000   BUSCRIPTION TO POPCESSIONAL BODIES   SUBSCRIPTION TO POPCESSIONAL BODIES   SUBSCRIPTION TO POPCESSIONAL BODIES					
22022704   ENGINEERING SERVICES	22022702	INFORMATION TECHNOLOGY CONSULTING			
22022705   ARCHITECTURAL SERVICES	22022703	LEGAL SERVICES			
22022706   SURVEYING SERVICES	22022704	ENGINEERING SERVICES			
22022707   AGRICULTURAL CONSULTING	22022705	ARCHITECTURAL SERVICES			
22022708   MEDICAL CONSULTING	22022706	SURVEYING SERVICES			
22022709	22022707	AGRICULTURAL CONSULTING			
200228	22022708	MEDICAL CONSULTING			
22022801   MOTOR VEHICLE FUEL COST	22022709	AUDITING OF ACCOUNTS			
2022802   OTHER TRANSPORT EQUIPMENT FUEL COST	220228	FUEL & LUBRICANTS - GENERAL	400,000	0	0.00
22022803   PLANT / GENERATOR FUEL COST	22022801	MOTOR VEHICLE FUEL COST			
22022804   AIRCRAFT FUEL COST	22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022805   SEA BOAT FUEL COST	22022803	PLANT / GENERATOR FUEL COST			
22022806   COOKING GAS/FUEL COST	22022804	AIRCRAFT FUEL COST			
100,000   0	22022805	SEA BOAT FUEL COST			
22022901   BANK CHARGES (OTHER THAN INTEREST)	22022806	COOKING GAS/FUEL COST			
22022902   INSURANCE PREMIUM			100,000	0	0.00
22022904   OTHER CRF BANK CHARGES	22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022905   INTEREST/DISCOUNT ON FOREIGN LOAN	22022902	INSURANCE PREMIUM			
22022906   FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS	22022904	OTHER CRF BANK CHARGES			
22022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL	22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
22022908         DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS         6,000,000         0         0.00           22022001         REFRESHMENT & MEALS         6,000,000         0         0.00           22022002         HONORARIUM & SITTING ALLOWANCE         20022002         0	22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220220         MISCELLANEOUS EXPENSES GENERAL         6,000,000         0         0.00           22022001         REFRESHMENT & MEALS	22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22022001       REFRESHMENT & MEALS         22022002       HONORARIUM & SITTING ALLOWANCE         22022003       PUBLICITY & ADVERTISEMENTS         22022004       MEDICAL EXPENSES-LOCAL         22022006       POSTAGES & COURIER SERVICES         22022007       WELFARE PACKAGES         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES	22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22022002 HONORARIUM & SITTING ALLOWANCE 22022003 PUBLICITY & ADVERTISEMENTS 22022004 MEDICAL EXPENSES-LOCAL 22022006 POSTAGES & COURIER SERVICES 22022007 WELFARE PACKAGES 22022008 SUBSCRIPTION TO PROFESSIONAL BODIES	220220	MISCELLANEOUS EXPENSES GENERAL	6,000,000	0	0.00
22022003 PUBLICITY & ADVERTISEMENTS 22022004 MEDICAL EXPENSES-LOCAL 22022006 POSTAGES & COURIER SERVICES 22022007 WELFARE PACKAGES 22022008 SUBSCRIPTION TO PROFESSIONAL BODIES	22022001	REFRESHMENT & MEALS			
22022004 MEDICAL EXPENSES-LOCAL 22022006 POSTAGES & COURIER SERVICES 22022007 WELFARE PACKAGES 22022008 SUBSCRIPTION TO PROFESSIONAL BODIES	22022002	HONORARIUM & SITTING ALLOWANCE			
22022006 POSTAGES & COURIER SERVICES 22022007 WELFARE PACKAGES 22022008 SUBSCRIPTION TO PROFESSIONAL BODIES	22022003	PUBLICITY & ADVERTISEMENTS			
22022007 WELFARE PACKAGES 22022008 SUBSCRIPTION TO PROFESSIONAL BODIES	22022004	MEDICAL EXPENSES-LOCAL			
22022008 SUBSCRIPTION TO PROFESSIONAL BODIES	22022006	POSTAGES & COURIER SERVICES			
	22022007	WELFARE PACKAGES			
22022009 SPORTING ACTIVITIES	22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
	22022009	SPORTING ACTIVITIES			

22022010	DIRECT 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		
		1	

#### GOVERNMENT HOUSE 011100100100

TOTAL REC	URRENT EXPENDITURE	128,600,000	0	0.00
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
23	RESEARCH AND DEVELOPMENT - RECURRENT			
22090101	LOSS ON FOREIGN EXCHANGE			

# 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				

## GOVERNMENT HOUSE

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220224	TRAVELS TRANSPORT CENERAL				
220221	TRAVEL& TRANSPORT - GENERAL LOCAL TRAVEL & TRANSPORT: TRAINING	E 000 000	0.000.000	0.000.000	40.00
22022101		5,000,000	2,000,000	2,000,000	40.00
	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000	500,000	500,000	8.33
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
22022104		0.000.000	500.000	500.000	05.00
220222	UTILITIES - GENERAL ELECTRICITY CHARGES	2,000,000	500,000	500,000	25.00
22022201 22022202	TELEPHONE CHARGES				
	INTERNET ACCESS CHARGES				
22022203 22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL	4 000 000			0.00
220223	MATERIALS & SUPPLIES - GENERAL	1,208,000		0	0.00
22022301 22022302	OFFICE STATIONERIES/COMPUTER CONSUMABLES BOOKS				
	NEWSPAPERS				
22022303 22022304	MAGAZINES & PERIODICALS				
22022304	PRINTING OF NON SECURITY DOCUMENTS				
22022305	PRINTING OF NON SECURITY DOCUMENTS  PRINTING OF SECURITY DOCUMENTS				
22022306	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022307	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022309	TEACHING AIDS / INSTRUCTION MATERIALS				
22022310	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022311					
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
22022312	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
22022313	MAINTENANCE SERVICES - GENERAL	2 000 000		0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000		U	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	7 000 000		0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE  MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,000,000		U	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				

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	MAINTENANCE OF PLANTS/GENERATORS			
22022406	OTHER MAINTENANCE SERVICES			
22022410	MAINTENANCE OF STREET LIGHTINGS			
	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	LECAL SERVICES			
22022704	LEGAL SERVICES			
22022104	ENGINEERING SERVICES			
22022705	ENGINEERING SERVICES			
22022705 22022706	ENGINEERING SERVICES ARCHITECTURAL SERVICES			
22022705 22022706 22022707	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES			
22022705 22022706 22022707 22022708	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING			
22022705 22022706 22022707 22022708	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING			
22022705 22022706 22022707 22022708 22022709 220228	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS			
22022705 22022706 22022707 22022708 22022709 220228	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL			
22022705 22022706 22022707 22022708 22022709 220228 22022801 22022802	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST			
22022705 22022706 22022707 22022708 22022709 2202280 22022801 22022802 22022803	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST OTHER TRANSPORT EQUIPMENT FUEL COST			
22022705 22022706 22022707 22022708 22022709 2202280 22022801 22022802 22022803	ENGINEERING SERVICES  ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST			
22022705 22022706 22022707 22022708 22022709 220228 22022801 22022802 22022803 22022806 220229	ENGINEERING SERVICES  ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST COOKING GAS/FUEL COST			
22022705 22022706 22022707 22022708 22022709 2202280 22022801 22022802 22022803 22022806 220229 22022901	ENGINEERING SERVICES  ARCHITECTURAL SERVICES  SURVEYING SERVICES  AGRICULTURAL CONSULTING  MEDICAL CONSULTING  AUDITING OF ACCOUNTS  FUEL & LUBRICANTS - GENERAL  MOTOR VEHICLE FUEL COST  OTHER TRANSPORT EQUIPMENT FUEL COST  PLANT / GENERATOR FUEL COST  COOKING GAS/FUEL COST  FINANCIAL CHARGES - GENERAL			
22022705 22022706 22022707 22022708 22022709 2202280 22022801 22022802 22022806 22022901 22022902	ENGINEERING SERVICES  ARCHITECTURAL SERVICES  SURVEYING SERVICES  AGRICULTURAL CONSULTING  MEDICAL CONSULTING  AUDITING OF ACCOUNTS  FUEL & LUBRICANTS - GENERAL  MOTOR VEHICLE FUEL COST  OTHER TRANSPORT EQUIPMENT FUEL COST  PLANT / GENERATOR FUEL COST  COOKING GAS/FUEL COST  FINANCIAL CHARGES - GENERAL  BANK CHARGES (OTHER THAN INTEREST)			

20022905   INTEREST/DISCOUNT ON FOREIGN LOAN	1		<u></u>		
20022907   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
20022008   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
2022201   REFRESHMENT & MEALS	22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
2020201   REFRESHMENT & MEALS	22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
20022002	220220	MISCELLANEOUS EXPENSES GENERAL			
2020201	22022001	REFRESHMENT & MEALS			
2002204   MEDICAL EXPENSES-LOCAL					
20022007   WELFARE PACKAGES			2,000,000	0	0.00
20022007   WELFARE PACKAGES					
20022008   SUBSCRIPTION TO PROFESSIONAL BODIES   SUBSCRIPTION TO PROFESSIONAL BODIES   SPORTING ACTIVITIES   SUBSCRIPTION TO PROFESSIONAL BODIES   SPORTING ACTIVITIES   SUBSCRIPTION ACTIVITIES   SUB					
22022009   SPORTING ACTIVITIES	22022007	WELFARE PACKAGES			
22022101   DIRECT TEACHING & LABORATORY COST					
22022021	22022009	SPORTING ACTIVITIES			
22022021   ELECTION-LOGISTICS SUPPORT	22022010	DIRECT TEACHING & LABORATORY COST			
22022037   MARGIN FOR INCREASE IN COSTS	22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT           2203         STAFF LOANS & ADVANCES           2204         GRANTS AND CONTRIBUTIONS GENERAL           220401         LOCAL GRANTS AND CONTRIBUTIONS           2204020         FOREIGN GRANTS AND CONTRIBUTIONS           22040201         EXTERNAL FINANCIAL OBLIGATIONS           2205         SUBSIDIES GENERAL           220501         SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS           22050102         MEAL SUBSIDY           22050104         PETROLEUM/ENERGY SUBSIDY           22050105         EDUCATION SUBSIDY           22050106         AGRICULTURAL INPUTS SUBSIDY           22050107         HEALTH SUBSIDY           22050108         RELIGIOUS PILGRIMAGE SUBSIDY	22022021	ELECTION-LOGISTICS SUPPORT			
22022042         RECURRENT ADJUSTMENT           2203         STAFF LOANS & ADVANCES           2204         GRANTS AND CONTRIBUTIONS GENERAL           220401         LOCAL GRANTS AND CONTRIBUTIONS           2204020         FOREIGN GRANTS AND CONTRIBUTIONS           22040203         CONTRIBUTION TO INTERNATIONAL ORGANIZATION           22040204         EXTERNAL FINANCIAL OBLIGATIONS           2205         SUBSIDIES GENERAL           220501         SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS           22050102         MEAL SUBSIDY           22050104         PETROLEUM/ENERGY SUBSIDY           22050105         EDUCATION SUBSIDY           22050106         AGRICULTURAL INPUTS SUBSIDY           22050107         HEALTH SUBSIDY           22050108         RELIGIOUS PILGRIMAGE SUBSIDY	22022037	MARGIN FOR INCREASE IN COSTS			
220301   STAFF LOANS & ADVANCES					
220301 STAFF LOANS & ADVANCES 2204 GRANTS AND CONTRIBUTIONS GENERAL 220401 LOCAL GRANTS AND CONTRIBUTIONS 220402 FOREIGN GRANTS AND CONTRIBUTIONS 22040203 CONTRIBUTION TO INTERNATIONAL ORGANIZATION 22040204 EXTERNAL FINANCIAL OBLIGATIONS 2205 SUBSIDIES GENERAL 220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS 22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY 22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY 22050106 AGRICULTURAL INPUTS SUBSIDY 22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY	22022042	RECURRENT ADJUSTMENT			
220401 LOCAL GRANTS AND CONTRIBUTIONS 220402 FOREIGN GRANTS AND CONTRIBUTIONS 22040203 CONTRIBUTION TO INTERNATIONAL ORGANIZATION 22040204 EXTERNAL FINANCIAL OBLIGATIONS 2205 SUBSIDIES GENERAL 220501 SUBSIDIES GENERAL 2205010 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS 22050101 MEAL SUBSIDY 22050102 MEAL SUBSIDY 22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY 22050106 AGRICULTURAL INPUTS SUBSIDY 22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY	2203				
220402 FOREIGN GRANTS AND CONTRIBUTIONS  22040203 CONTRIBUTION TO INTERNATIONAL ORGANIZATION  22040204 EXTERNAL FINANCIAL OBLIGATIONS  2205 SUBSIDIES GENERAL  220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS  22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES  22050102 MEAL SUBSIDY  22050104 PETROLEUM/ENERGY SUBSIDY  22050105 EDUCATION SUBSIDY  22050106 AGRICULTURAL INPUTS SUBSIDY  22050107 HEALTH SUBSIDY  22050108 RELIGIOUS PILGRIMAGE SUBSIDY	220301	STAFF LOANS & ADVANCES			
22040203 CONTRIBUTION TO INTERNATIONAL ORGANIZATION 22040204 EXTERNAL FINANCIAL OBLIGATIONS 2205 SUBSIDIES GENERAL 220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS 22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY 22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY 22050106 AGRICULTURAL INPUTS SUBSIDY 22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY	2204	GRANTS AND CONTRIBUTIONS GENERAL			
22040203 CONTRIBUTION TO INTERNATIONAL ORGANIZATION 22040204 EXTERNAL FINANCIAL OBLIGATIONS 2205 SUBSIDIES GENERAL 2205 SUBSIDIES GENERAL 220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS 22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY 22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY 22050106 AGRICULTURAL INPUTS SUBSIDY 22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY	220401	LOCAL GRANTS AND CONTRIBUTIONS			
22040204 EXTERNAL FINANCIAL OBLIGATIONS  2205 SUBSIDIES GENERAL  220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS  22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES  22050102 MEAL SUBSIDY  22050104 PETROLEUM/ENERGY SUBSIDY  22050105 EDUCATION SUBSIDY  22050106 AGRICULTURAL INPUTS SUBSIDY  22050107 HEALTH SUBSIDY  22050108 RELIGIOUS PILGRIMAGE SUBSIDY	220402	FOREIGN GRANTS AND CONTRIBUTIONS			
2205SUBSIDIES GENERAL220501SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS22050101SUBSIDY TO GOVERNMENT OWNED COMPANIES22050102MEAL SUBSIDY22050104PETROLEUM/ENERGY SUBSIDY22050105EDUCATION SUBSIDY22050106AGRICULTURAL INPUTS SUBSIDY22050107HEALTH SUBSIDY22050108RELIGIOUS PILGRIMAGE SUBSIDY	22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
220501SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS22050101SUBSIDY TO GOVERNMENT OWNED COMPANIES22050102MEAL SUBSIDY22050104PETROLEUM/ENERGY SUBSIDY22050105EDUCATION SUBSIDY22050106AGRICULTURAL INPUTS SUBSIDY22050107HEALTH SUBSIDY22050108RELIGIOUS PILGRIMAGE SUBSIDY	22040204	EXTERNAL FINANCIAL OBLIGATIONS			
22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY 22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY 22050106 AGRICULTURAL INPUTS SUBSIDY 22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY	2205	SUBSIDIES GENERAL			
22050102         MEAL SUBSIDY           22050104         PETROLEUM/ENERGY SUBSIDY           22050105         EDUCATION SUBSIDY           22050106         AGRICULTURAL INPUTS SUBSIDY           22050107         HEALTH SUBSIDY           22050108         RELIGIOUS PILGRIMAGE SUBSIDY	220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY 22050106 AGRICULTURAL INPUTS SUBSIDY 22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY	22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050105         EDUCATION SUBSIDY           22050106         AGRICULTURAL INPUTS SUBSIDY           22050107         HEALTH SUBSIDY           22050108         RELIGIOUS PILGRIMAGE SUBSIDY	22050102				
22050106 AGRICULTURAL INPUTS SUBSIDY 22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY	22050104	PETROLEUM/ENERGY SUBSIDY			
22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY					
22050108 RELIGIOUS PILGRIMAGE SUBSIDY	22050106	AGRICULTURAL INPUTS SUBSIDY			
	22050107	HEALTH SUBSIDY			
220502 SUBSIDY TO PRIVATE COMPANIES	22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
	220502	SUBSIDY TO PRIVATE COMPANIES			

#### GOVERNMENT HOUSE 011100100100

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22050201	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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	(	0.00

## 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				

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				

22022306 PRINTING OF SECURITY DOCUMENTS			
22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308 FIELD & CAMPING MATERIALS SUPPLIES			
22022309 UNIFORMS & OTHER CLOTHING			
22022310   TEACHING AIDS / INSTRUCTION MATERIALS			
22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES			
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312 FINANCIAL STATEMENTS			
22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224 MAINTENANCE SERVICES - GENERAL	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			
00000700   FOAL OFF) (IOFO			
22022703 LEGAL SERVICES			

	ARCHITECTURAL SERVICES			
	SURVEYING SERVICES			
	AGRICULTURAL CONSULTING			
	MEDICAL CONSULTING			
22022709	AUDITING OF ACCOUNTS			
220228	FUEL & LUBRICANTS - GENERAL	228,000	0	0.00
22022801	MOTOR VEHICLE FUEL COST			
	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)			
	INSURANCE PREMIUM			
22022904	OTHER CRF BANK CHARGES			
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
	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
	REFRESHMENT & MEALS			
	HONORARIUM & SITTING ALLOWANCE			
	PUBLICITY & ADVERTISEMENTS			
	MEDICAL EXPENSES-LOCAL			
22022006	POSTAGES & COURIER SERVICES			
22022007	WELFARE PACKAGES			
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22022009	SPORTING ACTIVITIES			
22022010	DIRECT 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			
	EDUCATION SUBSIDY			
	AGRICULTURAL INPUTS SUBSIDY			
	HEALTH SUBSIDY			
	RELIGIOUS PILGRIMAGE SUBSIDY			
	SUBSIDY TO PRIVATE COMPANIES			
	SUBSIDY TO PRIVATE COMPANIES			
	TRANSFERS-PAYMENT			
	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
	CRF REVENUE REMITTANCE BY PSEs			
	TRANSFERS-PAYMENT TO INDIVIDUALS			
	TRANSFERS-PAYMENT TO INDIVIDUALS			
	TRANSFERS-PAYMENT TO UNEMPLOYED			
	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH AND DEVELOPMENT - RECURRENT			
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
TOTAL REC	URRENT EXPENDITURE	119,407,000	0	0.00

**GOVERNMENT HOUSE** 

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### 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
	SALARY				
	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
	ALLOWANCES				
	NON REGULAR ALLOWANCES				
	SOCIAL CONTRIBUTIONS				
_:0=0=0	GROUP LIFE INSURANCE				
	EMPLOYEES COMPENSATION FUND				
	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
	SOCIAL BENEFITS				
	GRATUITY				
	PENSION				
	DEATH BENEFITS				
	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	1,000,000	500,000	500,000	50.00
	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	1,000,000	300,000	300,000	30.00

	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE 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				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	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				
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### **GOVERNMENT HOUSE**

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220225	TRAINING - GENERAL			
	LOCAL TRAINING			
	INTERNATIONAL TRAINING			
	OTHER SERVICES - GENERAL	1,000,000	0	0.00
	SECURITY SERVICES	,,,,,,,,		
22022602	OFFICE RENT			
22022603	RESIDENTIAL RENT			
22022604	SECURITY VOTE (INCLUDING OPERATIONS)			
22022605	CLEANING & FUMIGATION SERVICES			
22022606	LAND USE CHARGES			
22022607	RESCUE SERVICES			
	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022701	FINANCIAL CONSULTING			
	INFORMATION TECHNOLOGY CONSULTING			
22022703	LEGAL SERVICES			
	ENGINEERING SERVICES			
	ARCHITECTURAL SERVICES			
	SURVEYING SERVICES			
	AGRICULTURAL CONSULTING			
	MEDICAL CONSULTING			
	AUDITING OF ACCOUNTS			
	FUEL & LUBRICANTS - GENERAL	100,000	0	0.00
	MOTOR VEHICLE FUEL COST			
	OTHER TRANSPORT EQUIPMENT FUEL COST			
	PLANT / GENERATOR FUEL COST			
	AIRCRAFT FUEL COST			
	SEA BOAT FUEL COST			
	COOKING GAS/FUEL COST	47.000		2.00
	FINANCIAL CHARGES - GENERAL	47,000	0	0.00
	BANK CHARGES (OTHER THAN INTEREST)			
	INSURANCE PREMIUM			
	OTHER CRF BANK CHARGES			
	INTEREST/DISCOUNT ON FOREIGN LOAN			
	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS  DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			

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

#### GOVERNMENT HOUSE 011100100100

22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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 FERTILZER 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				

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21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	250,000	200,000	200,000	80.00
	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				

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22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
	FINANCIAL STATEMENTS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
	MAINTENANCE SERVICES - GENERAL	250,000	0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
	MAINTENANCE OF OFFICE FURNITURE			
	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022405	MAINTENANCE OF PLANTS/GENERATORS			
22022406	OTHER MAINTENANCE 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 HOE OH DOEG			_
	LAND USE CHARGES			
22022607	RESCUE SERVICES			
22022607 <b>220227</b>				
220227	RESCUE SERVICES			
<b>220227</b> 22022701	RESCUE SERVICES CONSULTING & PROFESSIONAL SERVICES - GENERAL			
220227 22022701 22022702	RESCUE SERVICES  CONSULTING & PROFESSIONAL SERVICES - GENERAL  FINANCIAL CONSULTING			
220227 22022701 22022702 22022703	RESCUE SERVICES  CONSULTING & PROFESSIONAL SERVICES - GENERAL  FINANCIAL CONSULTING  INFORMATION TECHNOLOGY CONSULTING			
2202270 22022701 22022702 22022703 22022704	RESCUE SERVICES  CONSULTING & PROFESSIONAL SERVICES - GENERAL  FINANCIAL CONSULTING  INFORMATION TECHNOLOGY CONSULTING  LEGAL SERVICES			
220227 22022701 22022702 22022703 22022704 22022705	RESCUE SERVICES  CONSULTING & PROFESSIONAL SERVICES - GENERAL  FINANCIAL CONSULTING  INFORMATION TECHNOLOGY CONSULTING  LEGAL SERVICES  ENGINEERING SERVICES			
220227 22022701 22022702 22022703 22022704 22022705 22022706	RESCUE SERVICES  CONSULTING & PROFESSIONAL SERVICES - GENERAL  FINANCIAL CONSULTING  INFORMATION TECHNOLOGY CONSULTING  LEGAL SERVICES  ENGINEERING SERVICES  ARCHITECTURAL SERVICES			
22022701 22022702 22022703 22022704 22022705 22022706 22022707	RESCUE SERVICES  CONSULTING & PROFESSIONAL SERVICES - GENERAL  FINANCIAL CONSULTING  INFORMATION TECHNOLOGY CONSULTING  LEGAL SERVICES  ENGINEERING SERVICES  ARCHITECTURAL SERVICES  SURVEYING SERVICES			

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			
	HONORARIUM & SITTING ALLOWANCE			
	PUBLICITY & ADVERTISEMENTS			
22022004	MEDICAL EXPENSES-LOCAL			
22022006	POSTAGES & COURIER SERVICES			
	WELFARE PACKAGES			
	SUBSCRIPTION TO PROFESSIONAL BODIES			
	SPORTING ACTIVITIES			
22022010	DIRECT TEACHING & LABORATORY COST			
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22022021	ELECTION-LOGISTICS SUPPORT			
	MARGIN FOR INCREASE IN COSTS			
	CONTINGENCY			
	RECURRENT ADJUSTMENT			
2203				
220301	STAFF LOANS & ADVANCES			
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			

### GOVERNMENT HOUSE 011100100100

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22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL 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

**GOVERNMENT HOUSE** 

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#### 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
	SALARY				
	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				
	SOCIAL CONTRIBUTIONS				
	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
	SOCIAL BENEFITS				
	SOCIAL BENEFITS				
21030101	GRATUITY				
	PENSION				
	DEATH BENEFITS				
	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	2,000,000	160,000	160,000	8.00
	LOCAL TRAVEL & TRANSPORT: TRAINING				
	LOCAL TRAVEL & TRANSPORT: OTHERS				
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
_	UTILITIES - GENERAL	2,000,000	100,000	100,000	5.00
	ELECTRICITY CHARGES				
	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				

22022204   SATELLITE BROADCASTING ACCESS CHARGES	_	<u>,                                      </u>				
22022207   LEASED COMMUNICATION LINES(S)		SATELLITE BROADCASTING ACCESS CHARGES				
LEASED COMMUNICATION LINES(S)						
22022208   MULTI YEAR TARIFF ORDER	22022206	SEWAGE CHARGES				
20022209   INTERACTIVE LEARNING NETWORK   22022210   SOFTWARE CHARGES/ LICENCE RENEWAL   5,000,000   100,000   100,000   2.00   22022202   MATERIALS & SUPPLIES - GENERAL   5,000,000   100,000   100,000   2.00   22022302   DEFICE 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 NON SECURITY DOCUMENTS   22022307   DRUGSILABORATORY/MEDICAL SUPPLIES   22022307   DRUGSILABORATORY/MEDICAL SUPPLIES   22022309   UNIFORMS & OTHER CLOTHING   22022309   UNIFORMS & OTHER CLOTHING   22022310   TEACHING AIDS / INSTRUCTION MATERIALS SUPPLIES   22022310   TEACHING AIDS / INSTRUCTION MATERIALS SUPPLIES   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL   22022313   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL   22022313   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)   22022402   MAINTENANCE OF OFFICE FURNITURE   3,000,000   0 0.00   0.00   22022401   MAINTENANCE OF OFFICE FURNITURE   22022402   MAINTENANCE OF OFFICE FURNITURE   22022402   MAINTENANCE OF OFFICE FURNITURE   22022403   MAINTENANCE OF OFFICE FURNITURE   22022404   MAINTENANCE OF OFFICE FURNITURE   22022405   MAINTENANCE OF OFFICE FURNITURE   22022406   MAINTENANCE OF OFFICE FURNITURE   22022407   MAINTENANCE OF OFFICE FURNITURE   22022408   MAINTENANCE OF OFFICE FURNITURE   22022409   MAINTENANCE OF OFFICE FURNITURE   22022401   MAINTENANCE OF OFFICE FURNITURE   22022411   MAINTENANCE OF ORFICE FURNITURE   22022411   MAINTENANCE OF ORFICE FURNITURE   22022411   MAINTENANCE OF ORFICE FURNITURE   22022413   MINOR ROAD MAINTENANCE   22022414   MAINTENANCE OF ORFICE FURNITURE   22022415   MAINTENANCE OF ORFICE	22022207	LEASED COMMUNICATION LINES(S)				
22022210   SOFTWARE CHARGES/ LICENCE RENEWAL   5,000,000   100,000   100,000   2.00	22022208	MULTI YEAR TARIFF ORDER				
2002230	22022209	INTERACTIVE LEARNING NETWORK				
22022301   OFFICE STATIONERIES/COMPUTER CONSUMABLES   22022302   BOOKS	22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
22022303   NEWSPAPERS	220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	100,000	100,000	2.00
22022303   NEWSPAPERS						
22022304   MAGAZINES & PERIODICALS   22022305   PRINTING OF NON SECURITY DOCUMENTS   22022306   PRINTING OF SECURITY DOCUMENTS   22022307   DRUGS/LABORATORY/MEDICAL SUPPLIES   22022308   FIELD & CAMPING MATERIALS SUPPLIES   22022309   UNIFORMS & OTHER CLOTHING   22022310   TEACHING AIDS / INSTRUCTION MATERIALS   22022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   PRODUCTION PUBLICATION AND CIRCULATION OF ANNUAL   22022312   FINANCIAL STATEMENTS   22022313   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)   22022401   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT   22022401   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT   22022402   MAINTENANCE OF OFFICE FURNITURE   22022403   MAINTENANCE OF OFFICE FURNITURE   22022404   MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS   22022405   MAINTENANCE OF OFFICE / IT EQUIPMENTS   22022405   MAINTENANCE OF PLANTS/GENERATORS   22022406   OTHER MAINTENANCE SERVICES   22022411   MAINTENANCE OF STREET LIGHTINGS   22022410   MAINTENANCE OF STREET LIGHTINGS   22022411   MAINTENANCE OF MARKETS/PUBLIC PLACES   22022411   MAINTENANCE OF MARKETS/PUBLIC PLACES   2202251   LIGHTINGS   2202251	22022302	BOOKS				
22022305   PRINTING OF NON SECURITY DOCUMENTS	22022303	NEWSPAPERS				
22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 2202240 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022401 MAINTENANCE OF OFFICE FURNITURE 22022402 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE OF STREET LIGHTINGS 22022410 MAINTENANCE OF STREET LIGHTINGS 22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022412 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022413 MAINTENANCE OF MAINTENANCE OF COMMUNICATION EQUIPMENT 22022410 MAINTENANCE OF MAINTENANCE OF MAINTENANCE OF MAINTENANCE OF STREET LIGHTINGS 22022411 MAINTENANCE OF MAINTENANCE OF MARKETS/PUBLIC PLACES 22022411 MAINTENANCE OF MARKETS/PUBLIC PLACES 22022501 LOCAL TRAINING						
22022307   DRUGS/LABORATORY/MEDICAL SUPPLIES   22022308   FIELD & CAMPING MATERIALS SUPPLIES   22022309   UNIFORMS & OTHER CLOTHING   22022310   TEACHING AIDS / INSTRUCTION MATERIALS   22022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL   FINANCIAL STATEMENTS   22022312   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)   2202240   MAINTENANCE SERVICES - GENERAL   3,000,000   0   0.00   2202240   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT   22022401   MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS   22022403   MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS   22022404   MAINTENANCE OF OFFICE JUILDING / RESIDENTIAL QTRS   22022405   MAINTENANCE OF PLANTS/GENERATORS   22022406   MAINTENANCE OF STREET LIGHTINGS   22022410   MAINTENANCE OF STREET LIGHTINGS   22022411   MAINTENANCE OF STREET LIGHTINGS   22022411   MAINTENANCE OF MOTOR SERVICES   22022411   MAINTENANCE OF MAINTENANCE OF MAINTENANCE OF STREET LIGHTINGS   22022411   MAINTENANCE OF	22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022308   FIELD & CAMPING MATERIALS SUPPLIES	22022306	PRINTING OF SECURITY DOCUMENTS				
22022309   UNIFORMS & OTHER CLOTHING	22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  220224 MAINTENANCE SERVICES - GENERAL 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 22022413 MINOR ROAD MAINTENANCE 2202250 TRAINING - GENERAL 2202250 LOCAL TRAINING	22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES 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 2202245 TRAINING - GENERAL 220225 TRAINING - GENERAL	22022309	UNIFORMS & OTHER CLOTHING				
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  220224 MAINTENANCE SERVICES - GENERAL 22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE SERVICES 22022410 MAINTENANCE OF STREET LIGHTINGS 22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES 22022413 MINOR ROAD MAINTENANCE 22022413 MINOR ROAD MAINTENANCE 22022415 TRAINING - GENERAL 220225 TRAINING - GENERAL	22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022312 FINANCIAL STATEMENTS  22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  220224 MAINTENANCE SERVICES - GENERAL  22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  22022402 MAINTENANCE OF OFFICE FURNITURE  22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS  22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS  22022405 MAINTENANCE OF PLANTS/GENERATORS  22022406 OTHER MAINTENANCE SERVICES  22022410 MAINTENANCE OF STREET LIGHTINGS  22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT  22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES  22022413 MINOR ROAD MAINTENANCE  220225 TRAINING - GENERAL  22022501 LOCAL TRAINING	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
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 220222412 MAINTENANCE OF MARKETS/PUBLIC PLACES 22022413 MINOR ROAD MAINTENANCE 220225 TRAINING - GENERAL 22022501 LOCAL TRAINING	22022312	, and the second				
220224MAINTENANCE SERVICES - GENERAL3,000,00000.0022022401MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT22022402MAINTENANCE OF OFFICE FURNITURE22022403MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS22022404MAINTENANCE OF OFFICE / IT EQUIPMENTS22022405MAINTENANCE OF PLANTS/GENERATORS22022406OTHER MAINTENANCE SERVICES22022410MAINTENANCE OF STREET LIGHTINGS22022411MAINTENANCE OF COMMUNICATION EQUIPMENT22022412MAINTENANCE OF MARKETS/PUBLIC PLACES22022413MINOR ROAD MAINTENANCE220225TRAINING - GENERAL22022501LOCAL TRAINING						
22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE 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
22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE 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		MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	.,,			
22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE 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						
22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE 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	22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE 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						
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						
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	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						
22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES 22022413 MINOR ROAD MAINTENANCE 220225 TRAINING - GENERAL 22022501 LOCAL TRAINING						
220225 TRAINING - GENERAL 22022501 LOCAL TRAINING	22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022501 LOCAL TRAINING	22022413	MINOR ROAD MAINTENANCE				
22022501 LOCAL TRAINING	220225	TRAINING - GENERAL				
22022502 INTERNATIONAL TRAINING	22022501	LOCAL TRAINING				
	22022502	INTERNATIONAL TRAINING				

### **GOVERNMENT HOUSE**

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	I			
220226	OTHER SERVICES - GENERAL			
22022601	SECURITY SERVICES			
-	OFFICE RENT			
	RESIDENTIAL RENT			
22022604	SECURITY VOTE (INCLUDING OPERATIONS)			
22022605	CLEANING & FUMIGATION SERVICES			
	LAND USE CHARGES			
22022607	RESCUE SERVICES			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022701	FINANCIAL CONSULTING			
	INFORMATION 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			
	PLANT / GENERATOR FUEL COST			
	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			

	PUBLICITY & ADVERTISEMENTS		
	MEDICAL EXPENSES-LOCAL		
	POSTAGES & COURIER SERVICES		
	WELFARE PACKAGES		
	SUBSCRIPTION TO PROFESSIONAL BODIES		
22022009	SPORTING ACTIVITIES		
22022010	DIRECT 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	0.00
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 REQUIRERS EXPENDITURE DAYMENT		
	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		

GOVERNMENT HOUSE 011100100100

2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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 022200100100

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				

21020225   HOUSING FUND CONTRIBUTION		T				
2103011   SOCIAL BENEFITS	21020225	HOUSING FUND CONTRIBUTION				
21030101   GRATUITY						
21030102   PENSION						
21030103   DEATH BENEFITS						
22022	21030102					
220221						
1,500,000						
22022101   LOCAL TRAVEL & TRANSPORT: TRAINING	2202	OVERHEAD COST				
22022102   LOCAL TRAVEL & TRANSPORT: OTHERS	220221		4,300,000	1,500,000	1,500,000	34.88
22022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
20022210	22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
2002220	22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022201   ELECTRICITY CHARGES	22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
22022202   TELEPHONE CHARGES	220222	UTILITIES - GENERAL	1,050,000	400,000	400,000	38.10
22022203   INTERNET ACCESS CHARGES   22022204   SATELLITE BROADCASTING ACCESS CHARGES   22022205   WATER RATES   22022206   SEWAGE CHARGES   22022207   LEASED COMMUNICATION LINES(S)   22022208   MULTI YEAR TARIFF ORDER   22022209   INTERACTIVE LEARNING NETWORK   22022210   SOFTWARE CHARGES/ LICENCE RENEWAL   22022210   SOFTWARE CHARGES/ LICENCE RENEWAL   2202230   OFFICE STATIONERIES/COMPUTER CONSUMABLES   22022301   OFFICE STATIONERIES/COMPUTER CONSUMABLES   22022302   BOOKS   22022303   NEWSPAPERS   22022304   MAGAZINES & PERIODICALS   22022305   PRINTING OF NON SECURITY DOCUMENTS   22022306   PRINTING OF SECURITY DOCUMENTS   22022307   DRUGS/LABORATORY/MEDICAL SUPPLIES   22022309   UNIFORMS & OTHER CLOTHING   22022309   UNIFORMS & OTHER CLOTHING   22022310   TEACHING AIDS / INSTRUCTION MATERIALS   220223310   TEACHING AIDS / INSTRUCTION	22022201	ELECTRICITY CHARGES				
22022204       SATELLITE BROADCASTING ACCESS CHARGES         22022205       WATER RATES         22022206       SEWAGE 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	22022202	TELEPHONE CHARGES				
22022205   WATER RATES	22022203	INTERNET ACCESS CHARGES				
22022206   SEWAGE CHARGES	22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022207   LEASED COMMUNICATION LINES(S)	22022205	WATER RATES				
22022208   MULTI YEAR TARIFF ORDER	22022206	SEWAGE CHARGES				
22022209   INTERACTIVE LEARNING NETWORK	22022207	LEASED COMMUNICATION LINES(S)				
22022210         SOFTWARE CHARGES/ LICENCE RENEWAL         2,100,000         1,100,000         52.38           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         2,100,000         1,100,000         52.38           22022302         BOOKS         200,000         1,100,000         1,100,000         52.38           22022303         NEWSPAPERS         200,000	22022208	MULTI YEAR TARIFF ORDER				
220223       MATERIALS & SUPPLIES - GENERAL       2,100,000       1,100,000       1,100,000       52.38         22022301       OFFICE STATIONERIES/COMPUTER CONSUMABLES	22022209	INTERACTIVE LEARNING NETWORK				
22022301 OFFICE STATIONERIES/COMPUTER CONSUMABLES 22022302 BOOKS 22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS	22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
22022302       BOOKS         22022303       NEWSPAPERS         22022304       MAGAZINES & PERIODICALS         22022305       PRINTING OF NON SECURITY DOCUMENTS         22022306       PRINTING OF SECURITY DOCUMENTS         22022307       DRUGS/LABORATORY/MEDICAL SUPPLIES         22022308       FIELD & CAMPING MATERIALS SUPPLIES         22022309       UNIFORMS & OTHER CLOTHING         22022310       TEACHING AIDS / INSTRUCTION MATERIALS	220223	MATERIALS & SUPPLIES - GENERAL	2,100,000	1,100,000	1,100,000	52.38
22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS	22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS	22022302	BOOKS				
22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS	22022303	NEWSPAPERS				
22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS	22022304	MAGAZINES & PERIODICALS				
22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS	22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS	22022306	PRINTING OF SECURITY DOCUMENTS				
22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS	22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022310 TEACHING AIDS / INSTRUCTION MATERIALS	22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022310 TEACHING AIDS / INSTRUCTION MATERIALS	22022309	UNIFORMS & OTHER CLOTHING				
22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES	22022310					
	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				

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	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	FINANCIAL STATEMENTS			
	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			
	MAINTENANCE OF PLANTS/GENERATORS			
22022406	OTHER MAINTENANCE SERVICES			
22022410	MAINTENANCE OF STREET LIGHTINGS			
	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			
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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			
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### **GOVERNMENT HOUSE**

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2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL 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		
	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		
2209	LOSS ON FOREIGN EXCHANGE		
220901	LOSS ON FOREIGN EXCHANGE		
22090101	LOSS ON FOREIGN EXCHANGE		
	RESEARCH 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	0.00

## BORNO STATE BUDGET 2020 RECURRENT EXPENDITURE

		T			
ECONOMIC	DETAILED EXPENDITURE	BUDGET 2020	FIRST QTER		
CODE	DETAILED EXITENSIVE	505021 2020	rinor Gren		
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				
	SOCIAL BENEFITS				
	SOCIAL BENEFITS				
	GRATUITY				
	PENSION				
	DEATH BENEFITS				
	OTHER RECURRENT COSTS				
_	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
	LOCAL TRAVEL & TRANSPORT: TRAINING				
	LOCAL TRAVEL & TRANSPORT: OTHERS				
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				
	ELECTRICITY CHARGES				
	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE 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 CONSU	MABLES			
22022302 BOOKS				
22022303   NEWSPAPERS				
22022304 MAGAZINES & PERIODICALS				
22022305 PRINTING OF NON SECURITY DOCUMENTS				
22022306 PRINTING OF SECURITY DOCUMENTS				
22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308 FIELD & CAMPING MATERIALS SUPPLIES				
22022309 UNIFORMS & OTHER CLOTHING				
22022310   TEACHING AIDS / INSTRUCTION MATERIALS	3			
22022311 FOOD STUFF / CATERING MATERIALS SUPP	PLIES			
PRODUCTION, PUBLICATION AND CIRCULA	TION OF ANNUAL			
22022312 FINANCIAL STATEMENTS				
22022313 PRODUCTION OF REPORTS TO PUBLIC ACC	COUNTS COMMITTEE (PAC	)		
220224 MAINTENANCE SERVICES - GENERAL				
22022401 MAINTENANCE OF MOTOR VEHICLE/TRANS	PORT EQUIPMENT			
22022402 MAINTENANCE OF OFFICE FURNITURE				
22022403 MAINTENANCE OF OFFICE BUILDING / RESI	DENTIAL QTRS			
22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS	3			
22022405 MAINTENANCE OF PLANTS/GENERATORS				
22022406 OTHER MAINTENANCE SERVICES				
22022410 MAINTENANCE OF STREET LIGHTINGS				
22022411 MAINTENANCE OF COMMUNICATION EQUIP	MENT			
22022412 MAINTENANCE OF MARKETS/PUBLIC PLACE	ES			
22022413 MINOR ROAD MAINTENANCE				
220225 TRAINING - GENERAL			 	
22022501 LOCAL TRAINING				
22022502 INTERNATIONAL TRAINING				
220226 OTHER SERVICES - GENERAL				
22022601 SECURITY SERVICES				
22022602 OFFICE RENT				

22022603	RESIDENTIAL RENT		
22022604	SECURITY VOTE (INCLUDING OPERATIONS)		
22022605	CLEANING & FUMIGATION SERVICES		
22022606	LAND USE CHARGES		
22022607	RESCUE SERVICES		
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22022701	FINANCIAL CONSULTING		
22022702	INFORMATION TECHNOLOGY CONSULTING		
22022703	LEGAL SERVICES		
22022704	ENGINEERING SERVICES		
22022705	ARCHITECTURAL SERVICES		
22022706	SURVEYING SERVICES		
22022707	AGRICULTURAL CONSULTING		
22022708	MEDICAL CONSULTING		
22022709	AUDITING OF ACCOUNTS		
220228	FUEL & LUBRICANTS - GENERAL		
22022801	MOTOR VEHICLE FUEL COST		
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22022803	PLANT / GENERATOR FUEL COST		
220229	FINANCIAL CHARGES - GENERAL		
22022901	BANK CHARGES (OTHER THAN INTEREST)		
22022902	INSURANCE PREMIUM		
22022904	OTHER CRF BANK CHARGES		
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN		
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS		
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL		
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS		
220220	MISCELLANEOUS EXPENSES GENERAL		
22022001	REFRESHMENT & MEALS		
22022002	HONORARIUM & SITTING ALLOWANCE		
22022003	PUBLICITY & ADVERTISEMENTS		
22022004	MEDICAL EXPENSES-LOCAL		
22022006	POSTAGES & COURIER SERVICES		
22022007	WELFARE PACKAGES		
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22022009	SPORTING ACTIVITIES		
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22022010	DIRECT 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		
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GOVERNMENT HOUSE 011100100100

22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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

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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				

### GOVERNMENT HOUSE

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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			
	LEASED COMMUNICATION LINES(S)			
22022208	MULTI YEAR TARIFF ORDER			
	INTERACTIVE LEARNING NETWORK			
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL			
220223	MATERIALS & SUPPLIES - GENERAL			
	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302				
	NEWSPAPERS			
22022304	MAGAZINES & PERIODICALS			
	PRINTING OF NON SECURITY DOCUMENTS			
	PRINTING OF SECURITY DOCUMENTS			
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
	FINANCIAL STATEMENTS			
	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL	100,000	0	0.00
22022401				
	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			Į.

22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
	MAINTENANCE OF PLANTS/GENERATORS			
22022406	OTHER MAINTENANCE SERVICES			
	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			
	FINANCIAL CONSULTING			
22022702	INTEGRALATION TECHNICI CON CONCUITANO			
22022102	INFORMATION TECHNOLOGY CONSULTING			
	LEGAL SERVICES			
22022703 22022704	LEGAL SERVICES ENGINEERING SERVICES			
22022703 22022704	LEGAL SERVICES			
22022703 22022704 22022705	LEGAL SERVICES ENGINEERING SERVICES			
22022703 22022704 22022705 22022706	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES			
22022703 22022704 22022705 22022706 22022707	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES			
22022703 22022704 22022705 22022706 22022707 22022708	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING			
22022703 22022704 22022705 22022706 22022707 22022708	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING	100,000	0	0.00
22022703 22022704 22022705 22022706 22022707 22022708 22022709 220228	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS	100,000	0	0.00
22022703 22022704 22022705 22022706 22022707 22022708 22022709 220228	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL	100,000	0	0.00
22022703 22022704 22022705 22022706 22022707 22022708 22022709 220228 22022801 22022802	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST	100,000	0	0.00
22022703 22022704 22022705 22022706 22022707 22022708 22022709 2202280 22022801 22022802 22022803	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST OTHER TRANSPORT EQUIPMENT FUEL COST	100,000	0	0.00
22022703 22022704 22022705 22022706 22022707 22022708 22022709 2202280 22022801 22022802 22022803	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST	100,000	0	0.00
22022703 22022704 22022705 22022706 22022707 22022708 22022709 2202280 22022801 22022802 22022803 22022804	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST AIRCRAFT FUEL COST	100,000	0	0.00

20022001   BANK CHARGES (OTHER THAN INTEREST)		<del>-</del>			
22022905   INTERE CRF BANK CHARGES		BANK CHARGES (OTHER THAN INTEREST)			
22022905   INTEREST/DISCOUNT ON FOREIGN LOAN					
22022209					
22022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL					
2022208					
2022201					
2202201	22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22022002	220220	MISCELLANEOUS EXPENSES GENERAL	100,000	0	0.00
20022001	22022001	REFRESHMENT & MEALS			
22022004   MEDICAL EXPENSES-LOCAL	22022002	HONORARIUM & SITTING ALLOWANCE			
22022006   POSTAGES & COURIER SERVICES	22022003	PUBLICITY & ADVERTISEMENTS			
22022007   WELFARE PACKAGES					
22022008   SUBSCRIPTION TO PROFESSIONAL BODIES	22022006	POSTAGES & COURIER SERVICES			
22022010   SPORTING ACTIVITIES					
20202010   DIRECT TEACHING & LABORATORY COST   20202014   ANNUAL BUDGET EXPENSES & ADMINISTRATION   20202021   ELECTION-LOGISTICS SUPPORT   20202037   MARGIN FOR INCREASE IN COSTS   20202041   CONTINGENCY   20202042   RECURRENT ADJUSTMENT   20202042   RECURRENT ADJUSTMENT   20203   20301   STAFF LOANS   100,000   0 0.00   0.00   204   GRANTS AND CONTRIBUTIONS   20401   LOCAL GRANTS AND CONTRIBUTIONS   204020   FOREIGN GRANTS AND CONTRIBUTIONS   204020   CONTRIBUTION TO INTERNATIONAL ORGANIZATION   2040204   EXTERNAL FINANCIAL OBLIGATIONS   2050105   SUBSIDIES GENERAL   2050105   SUBSIDIY TO PUBLIC/PUBLIC INSTITUTIONS   2050104   PETROLEUM/FENERGY SUBSIDIY   2050104   PETROLEUM/FENERGY SUBSIDIY   2050105   EDUCATION SUBSIDIY   2050106   EDUCATION SUBSIDIY   2050106   EDUCATION SUBSIDIY   2050107   2050107   2050107   2050107					
22022014   ANNUAL BUDGET EXPENSES & ADMINISTRATION   22022021   ELECTION-LOGISTICS SUPPORT   22022037   MARGIN FOR INCREASE IN COSTS   22022041   CONTINGENCY   22022042   RECURRENT ADJUSTMENT   22033   220301   STAFF LOANS   100,000   0 0.00   2204   GRANTS AND CONTRIBUTIONS GENERAL   220401   LOCAL GRANTS AND CONTRIBUTIONS   22040203   CONTRIBUTION TO INTERNATIONAL ORGANIZATION   22040204   EXTERNAL FINANCIAL OBLIGATIONS   22040204   EXTERNAL FINANCIAL OBLIGATIONS   220501   SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS   22050102   MEAL SUBSIDY TO GOVERNMENT OWNED COMPANIES   22050104   PETROLEUM/ENERGY SUBSIDY   22050105   EDUCATION SUBSIDY   EDUCATION SUBSIDY					
22022021   ELECTION-LOGISTICS SUPPORT	22022010	DIRECT TEACHING & LABORATORY COST			
22022037   MARGIN FOR INCREASE IN COSTS	22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22022041   CONTINGENCY	22022021	ELECTION-LOGISTICS SUPPORT			
2202042       RECURRENT ADJUSTMENT       0       0       0.00         220301       STAFF LOANS       100,000       0       0.00         2204       GRANTS AND CONTRIBUTIONS GENERAL       0       0       0.00         220402       FOREIGN GRANTS AND CONTRIBUTIONS       0       0       0       0       0       0       0.00       0<					
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             22050102         MEAL SUBSIDY             22050104         PETROLEUM/ENERGY SUBSIDY             22050105         EDUCATION SUBSIDY					
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	22022042	RECURRENT ADJUSTMENT			
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	2203				
220401LOCAL GRANTS AND CONTRIBUTIONS220402FOREIGN GRANTS AND CONTRIBUTIONS22040203CONTRIBUTION TO INTERNATIONAL ORGANIZATION22040204EXTERNAL FINANCIAL OBLIGATIONS2205SUBSIDIES GENERAL220501SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS22050101SUBSIDY TO GOVERNMENT OWNED COMPANIES22050102MEAL SUBSIDY22050104PETROLEUM/ENERGY SUBSIDY22050105EDUCATION SUBSIDY	220301	STAFF LOANS	100,000	0	0.00
220402FOREIGN GRANTS AND CONTRIBUTIONS22040203CONTRIBUTION TO INTERNATIONAL ORGANIZATION22040204EXTERNAL FINANCIAL OBLIGATIONS2205SUBSIDIES GENERAL220501SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS22050101SUBSIDY TO GOVERNMENT OWNED COMPANIES22050102MEAL SUBSIDY22050104PETROLEUM/ENERGY SUBSIDY22050105EDUCATION SUBSIDY	2204	GRANTS AND CONTRIBUTIONS GENERAL			
22040203 CONTRIBUTION TO INTERNATIONAL ORGANIZATION 22040204 EXTERNAL FINANCIAL OBLIGATIONS 2205 SUBSIDIES GENERAL 220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS 22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY 22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY	220401	LOCAL GRANTS AND CONTRIBUTIONS			
22040204 EXTERNAL FINANCIAL OBLIGATIONS  2205 SUBSIDIES GENERAL  220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS  22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES  22050102 MEAL SUBSIDY  22050104 PETROLEUM/ENERGY SUBSIDY  22050105 EDUCATION SUBSIDY		FOREIGN GRANTS AND CONTRIBUTIONS			
2205 SUBSIDIES GENERAL 220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS 22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY 22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY	22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
220501SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS22050101SUBSIDY TO GOVERNMENT OWNED COMPANIES22050102MEAL SUBSIDY22050104PETROLEUM/ENERGY SUBSIDY22050105EDUCATION SUBSIDY	22040204	EXTERNAL FINANCIAL OBLIGATIONS			
22050101         SUBSIDY TO GOVERNMENT OWNED COMPANIES	2205	SUBSIDIES GENERAL			
22050102         MEAL SUBSIDY           22050104         PETROLEUM/ENERGY SUBSIDY           22050105         EDUCATION SUBSIDY	220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050104         PETROLEUM/ENERGY SUBSIDY           22050105         EDUCATION SUBSIDY	22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050105 EDUCATION SUBSIDY	22050102	MEAL SUBSIDY			
	22050104	PETROLEUM/ENERGY SUBSIDY			
22050106 AGRICULTURAL INPUTS SUBSIDY	22050105	EDUCATION SUBSIDY			
	22050106	AGRICULTURAL INPUTS SUBSIDY			

### GOVERNMENT HOUSE 011100100100

			 1	
22050107	HEALTH SUBSIDY			
22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
220502	SUBSIDY TO PRIVATE COMPANIES			
22050201	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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			

**GOVERNMENT HOUSE** 

O11100100100

210101	SALARIES AND WAGES	37,000,000	0	0.00
21010101	SALARY	5.,555,555		0.00
	OVER TIME PAYMENTS			
	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			
	DEATH BENEFITS			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	1,389,000	0	0.00
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
	LOCAL TRAVEL & TRANSPORT: OTHERS			
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	1,000,000	0	0.00
22022201	ELECTRICITY CHARGES			
	TELEPHONE CHARGES			
	INTERNET ACCESS CHARGES	100,000	0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES			
	WATER RATES			
22022206	SEWAGE CHARGES			
22022207	LEASED COMMUNICATION LINES(S)			
22022208	MULTI YEAR TARIFF ORDER			
22022209	INTERACTIVE LEARNING NETWORK			
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL	1000000		
220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			

22022501   LOCAL TRAINING			<u>_</u>		
22022305   PRINTING OF NON SECURITY DOCUMENTS					
22022305   PRINTING OF NON SECURITY DOCUMENTS					
22022305   PRINTING OF SECURITY DOCUMENTS	22022304	MAGAZINES & PERIODICALS			
22022307   DRUGS/LABORATORY/MEDICAL SUPPLIES					
20022308   FIELD & CAMPING MATERIALS SUPPLIES	22022306	PRINTING OF SECURITY DOCUMENTS			
20022309		DRUGS/LABORATORY/MEDICAL SUPPLIES			
TEACHING AIDS   INSTRUCTION MATERIALS	22022308	FIELD & CAMPING MATERIALS SUPPLIES			
20022311	22022309	UNIFORMS & OTHER CLOTHING			
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL	22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022312	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
22022411   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)		PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
2202240					
22022401   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
20022402   MAINTENANCE OF OFFICE FURNITURE   22022403   MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS   22022404   MAINTENANCE OF OFFICE / IT EQUIPMENTS   22022405   MAINTENANCE OF PLANTS/GENERATORS   22022406   OTHER MAINTENANCE SERVICES   22022410   MAINTENANCE OF STREET LIGHTINGS   22022411   MAINTENANCE OF COMMUNICATION EQUIPMENT   22022412   MAINTENANCE OF MARKETS/PUBLIC PLACES   22022413   MINOR ROAD MAINTENANCE   MAINTENANCE OF MARKETS/PUBLIC PLACES   22022413   MINOR ROAD MAINTENANCE   M	220224	MAINTENANCE SERVICES - GENERAL			
22022403   MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022404   MAINTENANCE OF OFFICE / IT EQUIPMENTS	22022402	MAINTENANCE OF OFFICE FURNITURE			
22022405   MAINTENANCE OF PLANTS/GENERATORS   22022406   OTHER MAINTENANCE SERVICES   22022410   MAINTENANCE OF RREET LIGHTINGS   22022411   MAINTENANCE OF COMMUNICATION EQUIPMENT   22022412   MAINTENANCE OF MARKETS/PUBLIC PLACES   22022413   MINOR ROAD MAINTENANCE					
22022406   OTHER MAINTENANCE SERVICES	22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
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         22022501       LOCAL TRAINING       0         22022502       INTERNATIONAL TRAINING       0         22022601       SECURITY SERVICES - GENERAL       1,000,000       0       0.00         22022601       SECURITY SERVICES       0       0       0.00         22022602       OFFICE RENT       0       0       0       0.00         22022603       RESIDENTIAL RENT       0        0 <td>22022405</td> <td>MAINTENANCE OF PLANTS/GENERATORS</td> <td></td> <td></td> <td></td>	22022405	MAINTENANCE OF PLANTS/GENERATORS			
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	22022406	OTHER MAINTENANCE SERVICES			
22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES         22022413       MINOR ROAD MAINTENANCE         220225       TRAINING - GENERAL       1,000,000       0       0.00         22022501       LOCAL TRAINING	22022410	MAINTENANCE OF STREET LIGHTINGS			
22022413         MINOR ROAD MAINTENANCE         1,000,000         0         0.00           22022501         LOCAL TRAINING         1,000,000         0         0.00           22022502         INTERNATIONAL TRAINING         0         0.00           2202260         OTHER SERVICES - GENERAL         1,000,000         0         0.00           22022601         SECURITY SERVICES         2         0         0.00           22022602         OFFICE RENT         0         0         0.00           22022603         RESIDENTIAL RENT         0	22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT			
220225         TRAINING - GENERAL         1,000,000         0         0.00           22022501         LOCAL TRAINING         20022502         INTERNATIONAL TRAINING         0         0.00           220226         OTHER SERVICES - GENERAL         1,000,000         0         0.00           22022601         SECURITY SERVICES         2         2           22022602         OFFICE RENT         2         2           22022603         RESIDENTIAL RENT         2         2           22022604         SECURITY VOTE (INCLUDING OPERATIONS)         2         2           22022605         CLEANING & FUMIGATION SERVICES         2         2           22022606         LAND USE CHARGES         2         2           22022607         RESCUE SERVICES         4         4	22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
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	22022413	MINOR ROAD MAINTENANCE			
22022502         INTERNATIONAL TRAINING         1,000,000         0         0.00           22022601         SECURITY SERVICES	220225	TRAINING - GENERAL	1,000,000	0	0.00
220226         OTHER SERVICES - GENERAL         1,000,000         0         0.00           22022601         SECURITY SERVICES	22022501	LOCAL TRAINING			
22022601         SECURITY SERVICES           22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)           22022605         CLEANING & FUMIGATION SERVICES           22022606         LAND USE CHARGES           22022607         RESCUE SERVICES	22022502	INTERNATIONAL TRAINING			
22022602         OFFICE RENT         22022603         RESIDENTIAL RENT         22022604         SECURITY VOTE (INCLUDING OPERATIONS)         22022605         CLEANING & FUMIGATION SERVICES         22022605         LAND USE CHARGES         22022607         RESCUE SERVICES         22022607         RESCUE SERVICES<	220226	OTHER SERVICES - GENERAL	1,000,000	0	0.00
22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)           22022605         CLEANING & FUMIGATION SERVICES           22022606         LAND USE CHARGES           22022607         RESCUE SERVICES	22022601	SECURITY SERVICES			
22022604         SECURITY VOTE (INCLUDING OPERATIONS)           22022605         CLEANING & FUMIGATION SERVICES           22022606         LAND USE CHARGES           22022607         RESCUE SERVICES	22022602	OFFICE RENT			
22022605         CLEANING & FUMIGATION SERVICES           22022606         LAND USE CHARGES           22022607         RESCUE SERVICES	22022603	RESIDENTIAL RENT			
22022606         LAND USE CHARGES           22022607         RESCUE SERVICES	22022604	SECURITY VOTE (INCLUDING OPERATIONS)			
22022607 RESCUE SERVICES	22022605	CLEANING & FUMIGATION SERVICES			
	22022606	LAND USE CHARGES			
220227 CONSULTING & PROFESSIONAL SERVICES - GENERAL 6,000,000 0 0.00	22022607	RESCUE SERVICES			
	220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,000,000	0	0.00

22022701   FINANCIAL CONSULTING			<del>_</del>		
Z2022703		FINANCIAL CONSULTING			
20022704   ENGINEERING SERVICES					
22022705   ARCHITECTURAL SERVICES					
20022706   SURVEYING SERVICES					
22022707   AGRICULTURAL CONSULTING					
22022708   MEDICAL CONSULTING					
20222709					
12,000,000   0   0.00					
20022801   MOTOR VEHICLE FUEL COST	22022709	AUDITING OF ACCOUNTS			
22022802			12,000,000	0	0.00
22022803   PLANT / GENERATOR FUEL COST	22022801	MOTOR VEHICLE FUEL COST			
22022804   AIRCRAFT FUEL COST					
22022805   SEA BOAT FUEL COST					
22022806   COOKING GAS/FUEL COST					
220229					
22022901   BANK CHARGES (OTHER THAN INTEREST)	22022806	COOKING GAS/FUEL COST			
22022902         INSURANCE PREMIUM           22022904         OTHER CRF BANK CHARGES           22022905         INTEREST/DISCOUNT ON FOREIGN LOAN           22022906         FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS           22022907         DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS           22022908         DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS           2202200         MISCELLANEOUS EXPENSES GENERAL         1,500,000         0         0.00           22022001         REFRESHMENT & MEALS         2         2         2         2         2         2         2         2         0         0         0.00         0         0.00         0.			120,000	0	0.00
20022904   OTHER CRF BANK CHARGES		· · ·			
2022905   INTEREST/DISCOUNT ON FOREIGN LOAN					
22022906   FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
22022997   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL					
22022908         DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS         0         0.00           2202200         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					
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					
22022001       REFRESHMENT & MEALS         22022002       HONORARIUM & SITTING ALLOWANCE         22022003       PUBLICITY & ADVERTISEMENTS         22022004       MEDICAL EXPENSES-LOCAL         22022006       POSTAGES & COURIER SERVICES         22022007       WELFARE PACKAGES         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022009       SPORTING ACTIVITIES         22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION					
22022002 HONORARIUM & SITTING ALLOWANCE 22022003 PUBLICITY & ADVERTISEMENTS 22022004 MEDICAL EXPENSES-LOCAL 22022006 POSTAGES & COURIER SERVICES 22022007 WELFARE PACKAGES 22022008 SUBSCRIPTION TO PROFESSIONAL BODIES 22022009 SPORTING ACTIVITIES 22022010 DIRECT TEACHING & LABORATORY COST 22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION		MISCELLANEOUS EXPENSES GENERAL	1,500,000	0	0.00
22022003PUBLICITY & ADVERTISEMENTS22022004MEDICAL EXPENSES-LOCAL22022006POSTAGES & COURIER SERVICES22022007WELFARE PACKAGES22022008SUBSCRIPTION TO PROFESSIONAL BODIES22022009SPORTING ACTIVITIES22022010DIRECT TEACHING & LABORATORY COST22022014ANNUAL BUDGET EXPENSES & ADMINISTRATION	22022001	REFRESHMENT & MEALS			
22022004         MEDICAL EXPENSES-LOCAL           22022006         POSTAGES & COURIER SERVICES           22022007         WELFARE PACKAGES           22022008         SUBSCRIPTION TO PROFESSIONAL BODIES           22022009         SPORTING ACTIVITIES           22022010         DIRECT TEACHING & LABORATORY COST           22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION					
22022006         POSTAGES & COURIER SERVICES           22022007         WELFARE PACKAGES           22022008         SUBSCRIPTION TO PROFESSIONAL BODIES           22022009         SPORTING ACTIVITIES           22022010         DIRECT TEACHING & LABORATORY COST           22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION					
22022007WELFARE PACKAGES22022008SUBSCRIPTION TO PROFESSIONAL BODIES22022009SPORTING ACTIVITIES22022010DIRECT TEACHING & LABORATORY COST22022014ANNUAL BUDGET EXPENSES & ADMINISTRATION	22022004	MEDICAL EXPENSES-LOCAL			
22022008 SUBSCRIPTION TO PROFESSIONAL BODIES 22022009 SPORTING ACTIVITIES 22022010 DIRECT TEACHING & LABORATORY COST 22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION	22022006	POSTAGES & COURIER SERVICES			
22022009 SPORTING ACTIVITIES 22022010 DIRECT TEACHING & LABORATORY COST 22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION					
22022010 DIRECT TEACHING & LABORATORY COST 22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION					
22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION	22022009	SPORTING ACTIVITIES			
	22022010	DIRECT TEACHING & LABORATORY COST			
22022021 ELECTION-LOGISTICS SUPPORT	22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
	22022021	ELECTION-LOGISTICS SUPPORT			

20202037   MARCIN FOR INCREASE IN COSTS					
2202042   RECURRENT ADJUSTMENT		MARGIN FOR INCREASE IN COSTS			
220301   STAFF LOAN AND ADVANCE					
220301   STAFF LOAN AND ADVANCE	22022042	RECURRENT ADJUSTMENT			
220401   CCAL GRANTS AND CONTRIBUTIONS CENTRIBUTIONS	2203				
220401	220301	STAFF LOAN AND ADVANCE	1,000,000	0	0.00
2040203   COREIGN GRANTS AND CONTRIBUTIONS	2204	GRANTS AND CONTRIBUTIONS GENERAL			
22040203   CONTRIBUTION TO INTERNATIONAL ORGANIZATION	220401	LOCAL GRANTS AND CONTRIBUTIONS			
22040204   EXTERNAL FINANCIAL OBLIGATIONS   2055   3UBSIDIES GENERAL   20501   5UBSIDIY TO PUBLIC/PUBLIC INSTITUTIONS   22050101   SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS   22050102   MEAL SUBSIDY   22050104   PETROLEUM/ENERGY SUBSIDY   22050105   EDUCATION SUBSIDY   22050106   AGRICULTURAL INPUTS SUBSIDY   22050107   HEALTH SUBSIDY   22050107   HEALTH SUBSIDY   22050108   RELIGIOUS PILGRIMAGE SUBSIDY   22050107   SUBSIDY TO PRIVATE COMPANIES   220502   SUBSIDY TO PRIVATE COMPANIES   220502   SUBSIDY TO PRIVATE COMPANIES   220701   TRANSFERS-PAYMENT   220701   TRANSFERS FO FUND RECURRENT EXPENDITURE   2207010   PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE   22070102   PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE   22070103   PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS   22080102   TRANSFERS-PAYMENT TO INDIVIDUALS   22080101   CRF REVENUE REMITTANCE BY PSES   22080102   TRANSFERS-PAYMENT TO INDIVIDUALS   22080101   CRF REVENUE REMITTANCE BY PSES   22080102   TRANSFERS-PAYMENT TO INDIVIDUALS   22080101   CRF REVENUE REMITTANCE BY PSES   22080101   CRF REVENUE REMITTAN	220402	FOREIGN GRANTS AND CONTRIBUTIONS			
220501   SUBSIDIES GENERAL	22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
220501   SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	22040204	EXTERNAL FINANCIAL OBLIGATIONS			
22050101   SUBSIDY TO GOVERNMENT OWNED COMPANIES	2205	SUBSIDIES GENERAL			
22050102   MEAL SUBSIDY   22050104   PETROLEUM/ENERGY SUBSIDY   22050105   EDUCATION SUBSIDY   22050106   AGRICULTURAL INPUTS SUBSIDY   22050106   AGRICULTURAL INPUTS SUBSIDY   22050107   HEALTH SUBSIDY   22050108   RELIGIOUS PILIGRIMAGE SUBSIDY   22050108   RELIGIOUS PILIGRIMAGE SUBSIDY   220502   SUBSIDY TO PRIVATE COMPANIES   220502   SUBSIDY TO PRIVATE COMPANIES   22050201   SUBSIDY TO PRIVATE COMPANIES   220701   TRANSFERS-PAYMENT   22070101   PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE   22070102   PAYMENT FOOM CRF TO FUND MDA RECURRENT EXPENDITURE   22070102   PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS   22070104   CRF REVENUE REMITTANCE BY PSES   220801   TRANSFERS-PAYMENT TO INDIVIDUALS   22080101   TRANSFERS-PAYMENT TO INDIVIDUALS   22080101   TRANSFERS-PAYMENT TO UNEMPLOYED   22080102   TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP   22080102   TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP   22080101   SS ON FOREIGN EXCHANGE   2209011   LOSS ON FOREIGN EXCHANGE   22090101   LOSS ON F	220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050104   PETROLEUM/ENERGY SUBSIDY	22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050105   EDUCATION SUBSIDY   22050106   AGRICULTURAL INPUTS SUBSIDY   22050107   HEALTH SUBSIDY   22050108   RELIGIOUS PILGRIMAGE SUBSIDY   2205020   SUBSIDY TO PRIVATE COMPANIES   22050201   SUBSIDY TO PRIVATE COMPANIES   22070   TRANSFERS-PAYMENT   220701   TRANSFER TO FUND RECURRENT EXPENDITURE   22070101   PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE   22070102   PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE   22070103   PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS   22070104   CRF REVENUE REMITTANCE BY PSES   2208   TRANSFERS-PAYMENT TO INDIVIDUALS   2208010   TRANSFERS-PAYMENT TO INDIVIDUALS   22080101   TRANSFERS-PAYMENT TO UNEMPLOYED   22080102   TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP   220901   LOSS ON FOREIGN EXCHANGE   22090101   LOSS ON FOREI	22050102	MEAL SUBSIDY			
22050106   AGRICULTURAL INPUTS SUBSIDY   22050107   HEALTH SUBSIDY	22050104	PETROLEUM/ENERGY SUBSIDY			
22050107   HEALTH SUBSIDY	22050105	EDUCATION SUBSIDY			
22050108   RELIGIOUS PILGRIMAGE SUBSIDY   220502   SUBSIDY TO PRIVATE COMPANIES   SUBSIDY TO FUND RECURRENT EXPENDITURE   SUBSIDIAR SUBS	22050106	AGRICULTURAL INPUTS SUBSIDY			
2205020 SUBSIDY TO PRIVATE COMPANIES 22050201 SUBSIDY TO PRIVATE COMPANIES 2207 TRANSFERS-PAYMENT 220701 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT 22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE 22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE 22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS 22070104 CRF REVENUE REMITTANCE BY PSES 2208 TRANSFERS-PAYMENT TO INDIVIDUALS 2208010 TRANSFERS-PAYMENT TO INDIVIDUALS 22080101 TRANSFERS-PAYMENT TO JURENPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 22091 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT	22050107	HEALTH SUBSIDY			
220701 TRANSFERS-PAYMENT  220701 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT  22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE  22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE  22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS  22070104 CRF REVENUE REMITTANCE BY PSES  2208 TRANSFERS-PAYMENT TO INDIVIDUALS  220801 TRANSFERS-PAYMENT TO INDIVIDUALS  22080101 TRANSFERS-PAYMENT TO UNEMPLOYED  22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP  2209 LOSS ON FOREIGN EXCHANGE  220901 LOSS ON FOREIGN EXCHANGE  22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT	22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
2207 TRANSFERS-PAYMENT  220701 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT  22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE  22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE  22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS  22070104 CRF REVENUE REMITTANCE BY PSES  2208 TRANSFERS-PAYMENT TO INDIVIDUALS  2208010 TRANSFERS-PAYMENT TO INDIVIDUALS  2208010 TRANSFERS-PAYMENT TO UNEMPLOYED  22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP  2209 LOSS ON FOREIGN EXCHANGE  220901 LOSS ON FOREIGN EXCHANGE  22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT	220502	SUBSIDY TO PRIVATE COMPANIES			
220701 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT  22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE  22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE  22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS  22070104 CRF REVENUE REMITTANCE BY PSES  2208 TRANSFERS-PAYMENT TO INDIVIDUALS  220801 TRANSFERS-PAYMENT TO INDIVIDUALS  2208010 TRANSFERS-PAYMENT TO UNEMPLOYED  22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP  2209 LOSS ON FOREIGN EXCHANGE  220901 LOSS ON FOREIGN EXCHANGE  22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT	22050201	SUBSIDY TO PRIVATE COMPANIES			
22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE 22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE 22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS 22070104 CRF REVENUE REMITTANCE BY PSES 2208 TRANSFERS-PAYMENT TO INDIVIDUALS 220801 TRANSFERS-PAYMENT TO INDIVIDUALS 2208010 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 2209 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT	2207	TRANSFERS-PAYMENT			
22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE  22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS  22070104 CRF REVENUE REMITTANCE BY PSES  2208 TRANSFERS-PAYMENT TO INDIVIDUALS  220801 TRANSFERS-PAYMENT TO INDIVIDUALS  22080101 TRANSFERS-PAYMENT TO UNEMPLOYED  22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP  2209 LOSS ON FOREIGN EXCHANGE  220901 LOSS ON FOREIGN EXCHANGE  22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT	220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS  22070104 CRF REVENUE REMITTANCE BY PSES  2208 TRANSFERS-PAYMENT TO INDIVIDUALS  220801 TRANSFERS-PAYMENT TO INDIVIDUALS  22080101 TRANSFERS-PAYMENT TO UNEMPLOYED  22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP  2209 LOSS ON FOREIGN EXCHANGE  220901 LOSS ON FOREIGN EXCHANGE  22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT	22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070104 CRF REVENUE REMITTANCE BY PSES  2208 TRANSFERS-PAYMENT TO INDIVIDUALS  220801 TRANSFERS-PAYMENT TO INDIVIDUALS  22080101 TRANSFERS-PAYMENT TO UNEMPLOYED  22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP  2209 LOSS ON FOREIGN EXCHANGE  220901 LOSS ON FOREIGN EXCHANGE  22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT	22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
2208TRANSFERS-PAYMENT TO INDIVIDUALS2208010TRANSFERS-PAYMENT TO UNEMPLOYED22080102TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP2209LOSS ON FOREIGN EXCHANGE220901LOSS ON FOREIGN EXCHANGE22090101LOSS ON FOREIGN EXCHANGE23RESEARCH AND DEVELOPMENT - RECURRENT	22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
220801     TRANSFERS-PAYMENT TO INDIVIDUALS       22080101     TRANSFERS-PAYMENT TO UNEMPLOYED       22080102     TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP       2209     LOSS ON FOREIGN EXCHANGE       220901     LOSS ON FOREIGN EXCHANGE       22090101     LOSS ON FOREIGN EXCHANGE       23     RESEARCH AND DEVELOPMENT - RECURRENT	22070104	CRF REVENUE REMITTANCE BY PSEs			
22080101 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 2209 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT	2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP  2209 LOSS ON FOREIGN EXCHANGE  220901 LOSS ON FOREIGN EXCHANGE  22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT	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	22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
220901 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT	22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT	2209	LOSS ON FOREIGN EXCHANGE			
23 RESEARCH AND DEVELOPMENT - RECURRENT	220901	LOSS ON FOREIGN EXCHANGE			
	22090101	LOSS ON FOREIGN EXCHANGE			
2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	23	RESEARCH AND DEVELOPMENT - RECURRENT			
	2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			

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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!	
	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					
	GROUP LIFE INSURANCE					
	EMPLOYEES COMPENSATION FUND					
21020225	HOUSING FUND CONTRIBUTION					
2103	SOCIAL BENEFITS					
	SOCIAL BENEFITS					
21030101	GRATUITY					
	PENSION					
21030103	DEATH BENEFITS					
	OTHER RECURRENT COSTS					
2202	OVERHEAD COST					
220221	TRAVEL& TRANSPORT - GENERAL					

22022101 LOCAL TRAVEL & TRANSPORT: T			
22022102 LOCAL TRAVEL & TRANSPORT: C	THERS		
22022103 INTERNATIONAL TRAVEL & TRAN	SPORT: TRAINING		
22022104 INTERNATIONAL TRAVEL & TRAN	SPORT: OTHERS		
220222 UTILITIES - GENERAL			
22022201 ELECTRICITY CHARGES			
22022202 TELEPHONE CHARGES			
22022203 INTERNET ACCESS CHARGES			
22022204 SATELLITE BROADCASTING ACC	ESS CHARGES		
22022205 WATER RATES			
22022206 SEWAGE CHARGES			
22022207 LEASED COMMUNICATION LINES	(S)		
22022208 MULTI YEAR TARIFF ORDER			
22022209 INTERACTIVE LEARNING NETWO	RK		
22022210   SOFTWARE CHARGES/ LICENCE	RENEWAL		
220223 MATERIALS & SUPPLIES - GENEI	RAL		
22022301 OFFICE STATIONERIES/COMPUT	ER CONSUMABLES		
22022302 BOOKS			
22022303 NEWSPAPERS			
22022304 MAGAZINES & PERIODICALS			
22022305 PRINTING OF NON SECURITY DO	CUMENTS		
22022306 PRINTING OF SECURITY DOCUM	ENTS		
22022307 DRUGS/LABORATORY/MEDICAL S			
22022308 FIELD & CAMPING MATERIALS SU	JPPLIES		
22022309 UNIFORMS & OTHER CLOTHING			
22022310 TEACHING AIDS / INSTRUCTION I	MATERIALS		
22022311 FOOD STUFF / CATERING MATER	IALS SUPPLIES		
PRODUCTION, PUBLICATION AND	CIRCULATION OF ANNUAL		
22022312 FINANCIAL STATEMENTS			
22022313 PRODUCTION OF REPORTS TO P	UBLIC ACCOUNTS COMMITTEE (PAC		
220224 MAINTENANCE SERVICES - GENI	ERAL		
22022401 MAINTENANCE OF MOTOR VEHIC	CLE/TRANSPORT EQUIPMENT		
22022402 MAINTENANCE OF OFFICE FURN	ITURE		
22022403 MAINTENANCE OF OFFICE BUILD	ING / RESIDENTIAL QTRS		
22022404 MAINTENANCE OF OFFICE / IT EC	QUIPMENTS		
22022405 MAINTENANCE OF PLANTS/GENE	RATORS		
	-		

22022406	OTHER MAINTENANCE SERVICES		
22022410	MAINTENANCE OF STREET LIGHTINGS		
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT		
	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22022413	MINOR ROAD MAINTENANCE		
220225	TRAINING - GENERAL		
	LOCAL TRAINING		
22022502	INTERNATIONAL TRAINING		
	OTHER SERVICES - GENERAL		
22022601	SECURITY SERVICES		
22022602	OFFICE RENT		
	RESIDENTIAL RENT		
	SECURITY VOTE (INCLUDING OPERATIONS)		
22022605	CLEANING & FUMIGATION SERVICES		
	LAND USE CHARGES		
22022607	RESCUE SERVICES		
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22022701	FINANCIAL CONSULTING		
	INFORMATION TECHNOLOGY CONSULTING		
	LEGAL SERVICES		
	ENGINEERING SERVICES		
	ARCHITECTURAL SERVICES		
	SURVEYING SERVICES		
	AGRICULTURAL CONSULTING		
	MEDICAL CONSULTING		
	AUDITING OF ACCOUNTS		
	FUEL & LUBRICANTS - GENERAL		
22022801	MOTOR VEHICLE FUEL COST		
	OTHER TRANSPORT EQUIPMENT FUEL COST		
22022803	PLANT / GENERATOR FUEL COST		
220229	FINANCIAL CHARGES - GENERAL		
	BANK CHARGES (OTHER THAN INTEREST)		
	INSURANCE PREMIUM		
	OTHER CRF BANK CHARGES		
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN		
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS		

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

GOVERNMENT HOUSE 011100100100

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH 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		•			

#### GOVERNMENT HOUSE

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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			
	GRATUITY			
21030102	PENSION			
21030103	DEATH BENEFITS			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	500,000	0	0.00
	LOCAL TRAVEL & TRANSPORT: TRAINING			
	LOCAL TRAVEL & TRANSPORT: OTHERS			
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
	UTILITIES - GENERAL	1,000,000	0	0.00
	ELECTRICITY CHARGES			
	TELEPHONE CHARGES			
	INTERNET ACCESS CHARGES			
	SATELLITE BROADCASTING ACCESS CHARGES			
	WATER RATES			
	SEWAGE CHARGES			
	LEASED COMMUNICATION LINES(S)			
	MULTI YEAR TARIFF ORDER			
22022209	INTERACTIVE LEARNING NETWORK			
	SOFTWARE CHARGES/ LICENCE RENEWAL			
220223	MATERIALS & SUPPLIES - GENERAL	1,500,000	0	0.00
	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
	BOOKS			
	NEWSPAPERS			
	MAGAZINES & PERIODICALS			
	PRINTING OF NON SECURITY DOCUMENTS			
22022306	PRINTING OF SECURITY DOCUMENTS			

22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	FINANCIAL STATEMENTS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022405	MAINTENANCE OF PLANTS/GENERATORS			
22022406	OTHER MAINTENANCE SERVICES			
22022410	MAINTENANCE OF STREET LIGHTINGS			
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT			
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
22022413	MINOR ROAD MAINTENANCE			
220225	TRAINING - GENERAL			
22022501	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL	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			

	AGRICULTURAL CONSULTING			
	MEDICAL CONSULTING			
	AUDITING OF ACCOUNTS			
	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			

#### GOVERNMENT HOUSE 011100100100

00040004	EVERNAL FINANCIAL OBLIGATIONS		
22040204	EXTERNAL FINANCIAL OBLIGATIONS		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY		
	PETROLEUM/ENERGY SUBSIDY		
	EDUCATION SUBSIDY		
22050106	AGRICULTURAL INPUTS SUBSIDY		
22050107	HEALTH SUBSIDY		
22050108	RELIGIOUS PILGRIMAGE SUBSIDY		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		
2209	LOSS ON FOREIGN EXCHANGE		
220901	LOSS ON FOREIGN EXCHANGE		
22090101	LOSS ON FOREIGN EXCHANGE		
23	RESEARCH 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	0.00

BORNO STATE BUDGET 2020 RECURRENT EXPENDITURE

**GOVERNMENT HOUSE** 

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**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
	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				
	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
	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
_	UTILITIES - GENERAL	50,000	20,000	20,000	40.00
	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				

20022204   SATELLITE BROADCASTING ACCESS CHARGES	_					1
22022205   SEWAGE CHARGES		SATELLITE BROADCASTING ACCESS CHARGES				
	22022205	WATER RATES				
22022208   MULTI YEAR TARIFF ORDER	22022206	SEWAGE CHARGES				
22022210   INTERACTIVE LEARNING NETWORK	22022207	LEASED COMMUNICATION LINES(S)				
2022221   SOFTWARE CHARGES/ LICENCE RENEWAL   50,000   50,000   50,000   100.00	22022208	MULTI YEAR TARIFF ORDER				
2022301	22022209	INTERACTIVE LEARNING NETWORK				
22022301   OFFICE STATIONERIES/COMPUTER CONSUMABLES	22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
22022303	220223	MATERIALS & SUPPLIES - GENERAL	50,000	50,000	50,000	100.00
22022303						
22022304   MAGAZINES & PERIODICALS   22022305   PRINTING OF NON SECURITY DOCUMENTS	22022302	BOOKS				
22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC 2202240 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 2202240 MAINTENANCE OF OFFICE FURNITURE 22022401 MAINTENANCE OF OFFICE FURNITURE 22022402 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE OF STREET LIGHTINGS 22022410 MAINTENANCE OF STREET LIGHTINGS 22022411 MAINTENANCE OF MAINTENANCE 22022411 MAINTENANCE OF MAINTENANCE 22022411 MAINTENANCE OF MAINTENANCE 22022421 MAINTENANCE OF MAINTENANCE 22022411 MAINTENANCE OF MAINTENANCE 2202241 MAINTENANCE OF MAINTENANCE 22022501 LOCAL TRAINING	22022303	NEWSPAPERS				
22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022331 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC 50,000 50,000 100.						
22022337   DRUGS/LABORATORY/MEDICAL SUPPLIES	22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022308   FIELD & CAMPING MATERIALS SUPPLIES	22022306	PRINTING OF SECURITY DOCUMENTS				
22022309   UNIFORMS & OTHER CLOTHING	22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC 50,000 50,000 100.00 20024 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 22022413 MINOR ROAD MAINTENANCE 22022413 MINOR ROAD MAINTENANCE 2202250 TRAINING - GENERAL 2202250 LOCAL TRAINING	22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC 50,000 50,000 100.00 200224 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 COMMUNICATION EQUIPMENT 22022413 MINOR ROAD MAINTENANCE 22022413 MINOR ROAD MAINTENANCE 22022415 TRAINING - GENERAL 2202250 TRAINING - GENERAL	22022309	UNIFORMS & OTHER CLOTHING				
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL  22022312 FINANCIAL STATEMENTS  22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC 50,000 50,000 100.00 100.00 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						
22022312 FINANCIAL STATEMENTS  22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC 50,000 50,000 100.	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC 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 OF STREET LIGHTINGS 22022413 MINOR ROAD MAINTENANCE OF TRAINING SERVICES 22022501 LOCAL TRAINING		PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
220224MAINTENANCE SERVICES - GENERAL22022401MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT22022402MAINTENANCE OF OFFICE FURNITURE22022403MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS22022404MAINTENANCE OF OFFICE / IT EQUIPMENTS22022405MAINTENANCE OF PLANTS/GENERATORS22022406OTHER MAINTENANCE SERVICES22022410MAINTENANCE OF STREET LIGHTINGS22022411MAINTENANCE OF COMMUNICATION EQUIPMENT22022412MAINTENANCE OF MARKETS/PUBLIC PLACES22022413MINOR ROAD MAINTENANCE220225TRAINING - GENERAL22022501LOCAL TRAINING						
22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE 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	22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC	50,000	50,000	50,000	100.00
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	220224	MAINTENANCE SERVICES - GENERAL				
22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE 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						
22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE 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		MAINTENANCE OF OFFICE FURNITURE				
22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE 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	22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
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		· ·				
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	22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES 22022413 MINOR ROAD MAINTENANCE 220225 TRAINING - GENERAL 22022501 LOCAL TRAINING	22022406	OTHER MAINTENANCE SERVICES				
22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES 22022413 MINOR ROAD MAINTENANCE 220225 TRAINING - GENERAL 22022501 LOCAL TRAINING	22022410	MAINTENANCE OF STREET LIGHTINGS				
22022413         MINOR ROAD MAINTENANCE           220225         TRAINING - GENERAL           22022501         LOCAL TRAINING						
220225         TRAINING - GENERAL           22022501         LOCAL TRAINING						
22022501 LOCAL TRAINING	22022413	MINOR ROAD MAINTENANCE				
	220225	TRAINING - GENERAL				
22022502 INTERNATIONAL TRAINING	00000504	LOCAL TRAINING				

#### **GOVERNMENT HOUSE**

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220226	OTHER SERVICES - GENERAL				
	SECURITY SERVICES				
	OFFICE RENT				
	RESIDENTIAL RENT				
	SECURITY VOTE (INCLUDING OPERATIONS)				
	CLEANING & FUMIGATION SERVICES				
	LAND USE CHARGES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
	FINANCIAL CONSULTING				
	INFORMATION TECHNOLOGY CONSULTING				
	LEGAL SERVICES				
	ENGINEERING SERVICES				
	ARCHITECTURAL SERVICES				
	SURVEYING SERVICES				
	AGRICULTURAL CONSULTING				
	MEDICAL CONSULTING				
	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				

	MEDICAL EXPENSES-LOCAL		
	POSTAGES & COURIER SERVICES		
22022007	WELFARE PACKAGES		
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22022009	SPORTING ACTIVITIES		
22022010	DIRECT 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	0.00
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		
22070102			
22010103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS CRF REVENUE REMITTANCE BY PSES		

GOVERNMENT HOUSE 011100100100

220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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				

#### GOVERNMENT HOUSE

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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			
	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			

		<u> </u>		7
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
	FINANCIAL STATEMENTS			
	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
	MAINTENANCE SERVICES - GENERAL			
	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	130,000	0	0.00
	MAINTENANCE OF OFFICE FURNITURE	122,000	0	0.00
	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	70,000	0	0.00
	MAINTENANCE OF OFFICE / IT EQUIPMENTS	69,000	0	0.00
	MAINTENANCE OF PLANTS/GENERATORS	190,000	0	0.00
	OTHER MAINTENANCE SERVICES			
	MAINTENANCE OF STREET LIGHTINGS			
	MAINTENANCE OF COMMUNICATION EQUIPMENT			
	MAINTENANCE OF MARKETS/PUBLIC PLACES			
	MINOR ROAD MAINTENANCE			
220225	TRAINING - GENERAL			
	LOCAL TRAINING			
	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL			
	SECURITY SERVICES			
	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

	OTHER TRANSPORT EQUIPMENT FUEL COST			
	PLANT / GENERATOR FUEL COST			
220229 F	FINANCIAL CHARGES - GENERAL			
	BANK CHARGES (OTHER THAN INTEREST)			
22022902 I	INSURANCE PREMIUM			
	OTHER CRF BANK CHARGES			
	INTEREST/DISCOUNT ON FOREIGN LOAN			
	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220220	MISCELLANEOUS EXPENSES GENERAL			
	REFRESHMENT & MEALS	82,000	0	0.00
22022002 H	HONORARIUM & SITTING ALLOWANCE			
22022003 F	PUBLICITY & ADVERTISEMENTS	107,000	0	0.00
22022004	MEDICAL EXPENSES-LOCAL	913,000	0	0.00
	POSTAGES & COURIER SERVICES	31,000	0	0.00
22022007	WELFARE PACKAGES	294,000	0	0.00
	SUBSCRIPTION TO PROFESSIONAL BODIES	78,000	0	0.00
22022009	SPORTING ACTIVITIES			
22022010	DIRECT TEACHING & LABORATORY COST			
	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
	ELECTION-LOGISTICS SUPPORT			
	MARGIN FOR INCREASE IN COSTS			
	CONTINGENCY	14,520,000	0	0.00
	RECURRENT ADJUSTMENT			
2203				
220301	STAFF LOANS AND ADVANCES			
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401 L	LOCAL GRANTS AND CONTRIBUTIONS			
220402 F	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204 E	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
	SUBSIDIT TO PUBLIC/PUBLIC INSTITUTIONS			
	SUBSIDY TO GOVERNMENT OWNED COMPANIES			

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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	0.00

# BORNO STATE BUDGET 2020 RECURRENT EXPENDITURE

NEITAL NIGERIA LIMITED '02202100200

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				
	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
	HOUSING FUND CONTRIBUTION				
	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
	GRATUITY				
	PENSION				
	DEATH BENEFITS				
	OTHER RECURRENT COSTS				
	OVERHEAD COST				
	TRAVEL& TRANSPORT - GENERAL	2,000,000	100,000	100,000	5.00
	LOCAL TRAVEL & TRANSPORT: TRAINING				
	LOCAL TRAVEL & TRANSPORT: OTHERS				
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
	UTILITIES - GENERAL	1,000,000	50,000	50,000	5.00
	ELECTRICITY CHARGES				
	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				

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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			
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312 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			

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	RESIDENTIAL RENT			
	SECURITY VOTE (INCLUDING OPERATIONS)			
	CLEANING & FUMIGATION SERVICES			
	LAND USE CHARGES			
	RESCUE SERVICES			
	CONSULTING & PROFESSIONAL SERVICES - GENERAL	250,000	0	0.00
	FINANCIAL CONSULTING			
	INFORMATION TECHNOLOGY CONSULTING			
22022703	LEGAL SERVICES			
22022704	ENGINEERING SERVICES			
22022705	ARCHITECTURAL SERVICES			
	SURVEYING SERVICES			
	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			

22022007	WELFARE PACKAGES		
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22022009	SPORTING ACTIVITIES		
22022010	DIRECT 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		
	PETROLEUM/ENERGY SUBSIDY		
22050105	EDUCATION SUBSIDY		
22050106	AGRICULTURAL INPUTS SUBSIDY		
	HEALTH SUBSIDY		
22050108	RELIGIOUS PILGRIMAGE SUBSIDY		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		

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22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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		·		·	

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				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL			
22022201	ELECTRICITY CHARGES	500,000	0	0.00
	TELEPHONE CHARGES	200,000	0	0.00
	INTERNET ACCESS CHARGES			
	SATELLITE BROADCASTING ACCESS CHARGES			
	WATER RATES			
	SEWAGE CHARGES			
22022207	LEASED COMMUNICATION LINES(S)			
22022208	MULTI YEAR TARIFF ORDER			
	INTERACTIVE LEARNING NETWORK			
	SOFTWARE CHARGES/ LICENCE RENEWAL			
220223	MATERIALS & SUPPLIES - GENERAL			
	OFFICE STATIONERIES/COMPUTER CONSUMABLES	100,000	0	0.00
22022302		1,000,000	0	0.00
	NEWSPAPERS			
	MAGAZINES & PERIODICALS			
	PRINTING OF NON SECURITY DOCUMENTS			
	PRINTING OF SECURITY DOCUMENTS			
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	FINANCIAL STATEMENTS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC	)		
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			

22022402 MAINTENANCE OF OFFICE FURNITURE	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			

22022904	OTHER CRF BANK CHARGES			
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
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			

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220502	SUBSIDY TO PRIVATE COMPANIES			
22050201	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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				

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			
	OFFICE STATIONERIES/COMPUTER CONSUMABLES   BOOKS			
22022302				

	<u> </u>			
	MAGAZINES & PERIODICALS			
22022305	PRINTING OF NON SECURITY DOCUMENTS			
22022306	PRINTING OF SECURITY DOCUMENTS			
	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
	FINANCIAL STATEMENTS			
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			
	MAINTENANCE OF MARKETS/PUBLIC PLACES			
22022413	MINOR ROAD MAINTENANCE			
	TRAINING - GENERAL	500,000	0	0.00
	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			
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			

#### **GOVERNMENT HOUSE**

O11100100100

		 T	1
	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		
	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		
2209	LOSS ON FOREIGN EXCHANGE		
220901	LOSS ON FOREIGN EXCHANGE		
22090101	LOSS ON FOREIGN EXCHANGE		
23	RESEARCH AND DEVELOPMENT - RECURRENT		
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)		
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)		

GOVERNMENT HOUSE 011100100100

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				
	SALARY				
210101	SALARIES AND WAGES	300,000,000	48,745,431	48,745,431	16.25
21010101	SALARY				
	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				

		T			
22022102 LOCAL TRAVEL & TR					
22022103 INTERNATIONAL TRA					
22022104 INTERNATIONAL TRA					
220222 UTILITIES - GENERA		2,000,000	500,000	500,000	25.00
22022201 ELECTRICITY CHARG					
22022202 TELEPHONE CHARG					
22022203 INTERNET ACCESS					
22022204 SATELLITE BROADC	ASTING ACCESS CHARGES				
22022205 WATER RATES					
22022206 SEWAGE CHARGES					
22022207 LEASED COMMUNIC	ATION LINES(S)				
22022208 MULTI YEAR TARIFF					
22022209 INTERACTIVE LEARN	NING NETWORK				
22022210   SOFTWARE CHARGE	ES/ LICENCE RENEWAL				
220223 MATERIALS & SUPP	LIES - GENERAL				
22022301 OFFICE STATIONER	ES/COMPUTER CONSUMABLES	5,000,000	100,000	100,000	2.00
22022302 BOOKS					
22022303 NEWSPAPERS					
22022304 MAGAZINES & PERIO	DDICALS				
22022305 PRINTING OF NON S	ECURITY DOCUMENTS				
22022306 PRINTING OF SECUR	RITY DOCUMENTS				
22022307 DRUGS/LABORATOR	Y/MEDICAL SUPPLIES				
22022308 FIELD & CAMPING M	ATERIALS SUPPLIES				
22022309 UNIFORMS & OTHER	CLOTHING (STUDENTS UNIFORMS)	90,000,000	29,000,000	29,000,000	32.22
22022310 TEACHING AIDS / INS	STRUCTION MATERIALS				
FOOD STUFF / CATE	RING MATERIALS SUPPLIES (STUDENTS				
22022311 FEEDING)	·	900,000,000		0	0.00
PRODUCTION, PUBL	ICATION AND CIRCULATION OF ANNUAL				
22022312 FINANCIAL STATEME	ENTS				
22022313 PRODUCTION OF RE	PORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC	)			
220224 MAINTENANCE SER	VICES - GENERAL	5,000,000	700,000	700,000	14.00
	IOTOR VEHICLE/TRANSPORT EQUIPMENT	, ,		Í	
22022402 MAINTENANCE OF C					
	FFICE BUILDING / RESIDENTIAL QTRS				
	FFICE / IT EQUIPMENTS				
	LANTS/GENERATORS				

22022406					
	OTHER MAINTENANCE SERVICES				
	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
	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 CONCLUTING				
22022102	INFORMATION TECHNOLOGY CONSULTING				
22022703	LEGAL SERVICES				
22022703					
22022703 22022704	LEGAL SERVICES				
22022703 22022704 22022705	LEGAL SERVICES ENGINEERING SERVICES				
22022703 22022704 22022705 22022706 22022707	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES				
22022703 22022704 22022705 22022706 22022707	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES				
22022703 22022704 22022705 22022706 22022707 22022708	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING				
22022703 22022704 22022705 22022706 22022707 22022708 22022709	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING				
22022703 22022704 22022705 22022706 22022707 22022708 22022709 220228	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS				
22022703 22022704 22022705 22022706 22022707 22022708 22022709 220228 22022801	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL				
22022703 22022704 22022705 22022706 22022707 22022708 22022709 220228 22022801 22022802	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST				
22022703 22022704 22022705 22022706 22022707 22022708 22022709 2202280 22022801 22022802 22022803	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST OTHER TRANSPORT EQUIPMENT FUEL COST				
22022703 22022704 22022705 22022706 22022707 22022708 22022709 220228 22022801 22022802 22022803 220229	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST				
22022703 22022704 22022705 22022706 22022707 22022708 22022709 2202280 22022801 22022802 22022803 22022901	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST FINANCIAL CHARGES - GENERAL				
22022703 22022704 22022705 22022706 22022707 22022708 22022709 2202280 22022801 22022802 22022803 22022901 22022901	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST FINANCIAL CHARGES - GENERAL BANK CHARGES (OTHER THAN INTEREST)				
22022703 22022704 22022705 22022706 22022707 22022708 22022709 2202280 22022801 22022802 22022803 22022901 22022902 22022904	LEGAL SERVICES ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST FINANCIAL CHARGES - GENERAL BANK CHARGES (OTHER THAN INTEREST) INSURANCE PREMIUM				

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

GOVERNMENT HOUSE 011100100100

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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!
	SALARIES AND WAGES (INCLUDING RECRUITMENT OF 2000				
210101	TEACHERS)	4,500,000,000	869,550,653	869,550,653	19.32
21010101	SALARY				0.00
21010102	OVER TIME PAYMENTS			0	#DIV/0!

21020101	21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			0	#DIV/0!
210202	2102	ALLOWANCES AND SOCIAL CONTRIBUTION			0	#DIV/0!
2102022   SOCIAL CONTRIBUTIONS	210201	ALLOWANCES	200,000,000		0	0.00
21020224   EMPLOYEES COMPENSATION FUND	21020101	NON REGULAR ALLOWANCES				
21020224   EMPLOYEES COMPENSATION FUND	210202	SOCIAL CONTRIBUTIONS				
21020225	21020223	GROUP LIFE INSURANCE				
210301   SOCIAL BENEFITS	21020224	EMPLOYEES COMPENSATION FUND				
21030101   GRATUITY	21020225	HOUSING FUND CONTRIBUTION				
21030101   GRATUITY	2103	SOCIAL BENEFITS				
21030102   PENSION	210301	SOCIAL BENEFITS				
21030103   DEATH BENEFITS	21030101	GRATUITY				
22022	21030102	PENSION				
200221   TRAVEL& TRANSPORT - GENERAL   1,600,000   1,000,000   1,000,000   6	21030103	DEATH BENEFITS				
TRAVEL& TRANSPORT - GENERAL   1,600,000   1,000,000   1,000,000   1,000,000   6	22	OTHER RECURRENT COSTS				
20022101   LOCAL TRAVEL & TRANSPORT: TRAINING   20022102   LOCAL TRAVEL & TRANSPORT: OTHERS   20022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING   20022104   INTERNATIONAL TRAVEL & TRANSPORT: OTHERS   20022104   INTERNATIONAL TRAVEL & TRANSPORT: OTHERS   2002202   UTILITIES - GENERAL   2,000,000   1,000,000   1,000,000   5	2202	OVERHEAD COST				
20022102   LOCAL TRAVEL & TRANSPORT: OTHERS	220221	TRAVEL& TRANSPORT - GENERAL	1,600,000	1,000,000	1,000,000	62.50
22022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING   22022104   INTERNATIONAL TRAVEL & TRANSPORT: OTHERS   2,000,000   1,000,000   1,000,000   5	22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022104   INTERNATIONAL TRAVEL & TRANSPORT: OTHERS   2,000,000	22022102					
2202222         UTILITIES - GENERAL         2,000,000         1,000,000         1,000,000         5           22022201         ELECTRICITY CHARGES	22022103					
22022201   ELECTRICITY CHARGES	22022104					
22022202       TELEPHONE CHARGES         22022203       INTERNET ACCESS CHARGES         22022204       SATELLITE BROADCASTING ACCESS CHARGES         22022205       WATER RATES         22022206       SEWAGE CHARGES         22022207       LEASED COMMUNICATION LINES(S)         22022208       MULTI YEAR TARIFF ORDER         22022209       INTERACTIVE LEARNING NETWORK         22022210       SOFTWARE CHARGES/ LICENCE RENEWAL         2202230       MATERIALS & SUPPLIES - GENERAL         22022301       OFFICE STATIONERIES/COMPUTER CONSUMABLES         22022302       BOOKS         22022303       NEWSPAPERS			2,000,000	1,000,000	1,000,000	50.00
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         22022302       BOOKS         22022303       NEWSPAPERS	22022201	ELECTRICITY CHARGES				
22022204       SATELLITE BROADCASTING ACCESS CHARGES         22022205       WATER RATES         22022206       SEWAGE CHARGES         22022207       LEASED COMMUNICATION LINES(S)         22022208       MULTI YEAR TARIFF ORDER         22022209       INTERACTIVE LEARNING NETWORK         22022210       SOFTWARE CHARGES/ LICENCE RENEWAL         2202230       MATERIALS & SUPPLIES - GENERAL         22022301       OFFICE STATIONERIES/COMPUTER CONSUMABLES         22022302       BOOKS         22022303       NEWSPAPERS	22022202	TELEPHONE CHARGES				
22022205       WATER RATES         22022206       SEWAGE 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		INTERNET ACCESS CHARGES				
22022206         SEWAGE 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						
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	22022205	WATER RATES				
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						
22022209         INTERACTIVE LEARNING NETWORK         22022210         SOFTWARE CHARGES/ LICENCE RENEWAL         3,000,000         500,000         500,000         10           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         22022302         BOOKS         22022303         NEWSPAPERS         3,000,000         500,000         500,000         10		LEASED COMMUNICATION LINES(S)				
22022210         SOFTWARE CHARGES/ LICENCE RENEWAL         3,000,000         500,000         500,000         1           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         22022302         BOOKS         22022303         NEWSPAPERS         3,000,000         500,000         1						
220223         MATERIALS & SUPPLIES - GENERAL         3,000,000         500,000         500,000         10           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         2002302         BOOKS         2002303         NEWSPAPERS         3,000,000         500,000         500,000         10	22022209	INTERACTIVE LEARNING NETWORK				
22022301 OFFICE STATIONERIES/COMPUTER CONSUMABLES 22022302 BOOKS 22022303 NEWSPAPERS						
22022302         BOOKS           22022303         NEWSPAPERS			3,000,000	500,000	500,000	16.67
22022303 NEWSPAPERS						
22022304  MAGAZINES & PERIODICALS						
	22022304	MAGAZINES & PERIODICALS				

22022305 PRINTING OF NON SECURITY DOCUMENTS 22022307 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGSIABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 2202240 MAINTENANCE SERVICES - GENERAL 2202240 MAINTENANCE OF OFFICE FURLIDING / RESIDENTIAL QTRS 22022401 MAINTENANCE OF OFFICE FURLIDING / RESIDENTIAL QTRS 22022402 MAINTENANCE OF OFFICE FURLIDING / RESIDENTIAL QTRS 22022401 MAINTENANCE OF PLANTS/GENERATORS 22022402 MAINTENANCE OF FURLISHENS 22022410 MAINTENANCE OF STREET LIGHTINGS 22022411 MAINTENANCE OF ARKETS/PUBLIC PLACES 22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT 220222411 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022241 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022241 MAINTENANCE OF MARKETS/PUBLIC PLACES 22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022241 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022241 MAINTENANCE OF MARKETS/PUBLIC PLACES 22022410 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022241 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022250 TRAINING - GENERAL 22022360 OTHER SERVICES - GENERAL 22022360 OTHER SERVICES - GENERAL 2202260 OTHER SERVICES - GENERAL 2202260 OFFICE RENT 2202260 ON SECURITY OFFICE (INCLUDING OPERATIONS) 2202260 ON SECURITY OFFICE (INCLUDING OPERATION						1
22022307   DRUGS/LABORATORY/MEDICAL SUPPLIES	22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022308						
22022310   UNIFORMS & OTHER CLOTHING	22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022310   TEACHING AIDS / INSTRUCTION MATERIALS						
20022311	22022309	UNIFORMS & OTHER CLOTHING				
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL						
22022312   FINANCIAL STATEMENTS	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
2202241		PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
2002249	22022312	FINANCIAL STATEMENTS				
22022401   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
22022402	220224	MAINTENANCE SERVICES - GENERAL	3,000,000	350,000	350,000	11.67
22022403   MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022404   MAINTENANCE OF OFFICE / IT EQUIPMENTS	22022402	MAINTENANCE OF OFFICE FURNITURE				
2022405   MAINTENANCE OF PLANTS/GENERATORS	22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
2022416   OTHER MAINTENANCE SERVICES	22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022410       MAINTENANCE OF STREET LIGHTINGS	22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022411	22022406	OTHER MAINTENANCE SERVICES				
22022412   MAINTENANCE OF MARKETS/PUBLIC PLACES	22022410	MAINTENANCE OF STREET LIGHTINGS				
22022413       MINOR ROAD MAINTENANCE       3,200,000       150,000       4.69         22022501       LOCAL TRAINING       150,000       4.69         22022502       INTERNATIONAL TRAINING       0       0         2202260       OTHER SERVICES - GENERAL       2,000,000       0       0.00         22022601       SECURITY SERVICES       0       0       0.00         22022602       OFFICE RENT       0       0       0       0         22022603       RESIDENTIAL RENT       0	22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
220225         TRAINING - GENERAL         3,200,000         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           22022702         INFORMATION TECHNOLOGY CONSULTING             22022703         LEGAL SERVICES	22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022501   LOCAL TRAINING	22022413	MINOR ROAD MAINTENANCE				
22022502         INTERNATIONAL TRAINING         200206         0 0 0.00           2202260         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            2202270         CONSULTING & PROFESSIONAL SERVICES - GENERAL         500,000         0 0.00           22022701         FINANCIAL CONSULTING            22022702         INFORMATION TECHNOLOGY CONSULTING            22022703         LEGAL SERVICES	220225	TRAINING - GENERAL	3,200,000	150,000	150,000	4.69
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         — <t< td=""><td>22022501</td><td>LOCAL TRAINING</td><td></td><td></td><td></td><td></td></t<>	22022501	LOCAL TRAINING				
22022601       SECURITY SERVICES	22022502	INTERNATIONAL TRAINING				
22022602       OFFICE RENT	220226	OTHER SERVICES - GENERAL	2,000,000		0	0.00
22022603         RESIDENTIAL RENT	22022601	SECURITY SERVICES				
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	22022602	OFFICE RENT				
22022605         CLEANING & FUMIGATION SERVICES           22022606         LAND USE CHARGES           220227         CONSULTING & PROFESSIONAL SERVICES - GENERAL         500,000           22022701         FINANCIAL CONSULTING           22022702         INFORMATION TECHNOLOGY CONSULTING           22022703         LEGAL SERVICES	22022603	RESIDENTIAL RENT				
22022606         LAND USE CHARGES         0         0.00           220227         CONSULTING & PROFESSIONAL SERVICES - GENERAL         500,000         0         0.00           22022701         FINANCIAL CONSULTING         0	22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
220227CONSULTING & PROFESSIONAL SERVICES - GENERAL500,00000.0022022701FINANCIAL CONSULTING22022702INFORMATION TECHNOLOGY CONSULTING22022703LEGAL SERVICES	22022605	CLEANING & FUMIGATION SERVICES				
22022701 FINANCIAL CONSULTING 22022702 INFORMATION TECHNOLOGY CONSULTING 22022703 LEGAL SERVICES	22022606	LAND USE CHARGES				
22022702 INFORMATION TECHNOLOGY CONSULTING 22022703 LEGAL SERVICES	220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000		0	0.00
22022703 LEGAL SERVICES	22022701	FINANCIAL CONSULTING				
	22022702	INFORMATION TECHNOLOGY CONSULTING				
22022704 ENGINEERING SERVICES ENGINEERING SERVICES	22022703	LEGAL SERVICES				
	22022704	ENGINEERING SERVICES				

22022705	ARCHITECTURAL SERVICES			
	SURVEYING SERVICES			
22022707	AGRICULTURAL CONSULTING			
	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			
	HONORARIUM & SITTING ALLOWANCE			
	PUBLICITY & ADVERTISEMENTS			
	MEDICAL EXPENSES-LOCAL			
	POSTAGES & COURIER SERVICES			
	WELFARE PACKAGES			
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22022009	SPORTING ACTIVITIES			
22022010	DIRECT 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			
	HEALTH SUBSIDY			
	RELIGIOUS PILGRIMAGE SUBSIDY			
220502	SUBSIDY TO PRIVATE COMPANIES			
22050201	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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

**GOVERNMENT HOUSE** 

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### 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		

ELECTRICITY CHARGES	22022202 22022203	TELEPHONE CHARGES INTERNET ACCESS CHARGES SATELLITE BROADCASTING ACCESS CHARGES	
22022203 INTERNET ACCESS CHARGES 22022204 SATELLITE BROADCASTING ACCESS CHARGES 22022206 WATER RATES 22022207 LEASED COMMUNICATION LINES(S) 22022207 LEASED COMMUNICATION LINES(S) 22022208 MULTI YEAR TARIFF ORDER 22022209 INTERACTIVE LEARNING NETWORK 22022210 SOFTWARE CHARGES/ LICENCE RENEWAL 2202230 MATERIALS & SUPPLIES - GENERAL 2202230 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 INIFORMS & OTHER CLOTHING (STUDENTS UNIFORMS) 22022310 TEACHING AIDS / INSTRUCTION MATERIALS FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEDING) PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022311 FEEDING) PRODUCTION PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022401 MAINTENANCE OF FOFICE FURNITURE 22022403 MAINTENANCE OF OFFICE FURNITURE 22022404 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022405 MAINTENANCE OF PLANTS/GENERATORS	22022203	INTERNET ACCESS CHARGES SATELLITE BROADCASTING ACCESS CHARGES	
22022204   SATELLITE BROADCASTING ACCESS CHARGES		SATELLITE BROADCASTING ACCESS CHARGES	
22022205   WATER RATES	22222224		
22022206 SEWAGE CHARGES 22022207 LEASED COMMUNICATION LINES(S) 22022208 MULTI YEAR TARIFF ORDER 22022209 INTERACTIVE LEARNING NETWORK 22022210 SOFTWARE CHARGES/ LICENCE RENEWAL 2202231 OFFICE STATIONERIES/COMPUTER CONSUMABLES 22022302 BOOKS 22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 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) 22022301 TEACHING AIDS / INSTRUCTION MATERIALS FOOD STUFF / CATERING MATERIALS SUPPLIES 22022311 FEEDING) PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 2202231 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022401 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILIDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF PLANTS/GENERATORS	22022204		
22022207 LEASED COMMUNICATION LINES(S) 22022208 MULTI YEAR TARIFF ORDER 22022210 INTERACTIVE LEARNING NETWORK 22022210 SOFTWARE CHARGES/ LICENCE RENEWAL 2202231 MATERIALS & SUPPLIES - GENERAL 22022301 OFFICE STATIONERIES/COMPUTER CONSUMABLES 22022302 BOOKS 22022303 NEWSPAPERS 22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 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) 22022300 TACHING AIDS / INSTRUCTION MATERIALS 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FEDING) PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 2202240 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022401 MAINTENANCE OF OFFICE FURNITURE 22022404 MAINTENANCE OF OFFICE FURNITURE 22022404 MAINTENANCE OF OFFICE FURNITURE 22022404 MAINTENANCE OF OFFICE FURNITURE 22022405 MAINTENANCE OF OFFICE IT EQUIPMENTS 22022404 MAINTENANCE OF OFFICE IT EQUIPMENTS 22022405 MAINTENANCE OF OFFICE IT EQUIPMENTS	22022205	WATER RATES	
22022208 MULTI YEAR TARIFF ORDER 22022209 INTERACTIVE LEARNING NETWORK 2202231 SOFTWARE CHARGES/ LICENCE RENEWAL 2202232 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 FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS 22022311 FEEDING) PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 22022312 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 2202240 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022401 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE FURNITURE 22022404 MAINTENANCE OF OFFICE FURNITURE 22022404 MAINTENANCE OF OFFICE FURNITURE 22022405 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS	22022206	SEWAGE CHARGES	
22022209 INTERACTIVE LEARNING NETWORK 22022210 SOFTWARE CHARGES/ LICENCE RENEWAL 2202230 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 FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS 22022311 FEEDING) PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 22022312 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 2202240 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022401 MAINTENANCE OF OFFICE FURNITURE 22022402 MAINTENANCE OF OFFICE FURNITURE 22022404 MAINTENANCE OF OFFICE FURNITURE 22022404 MAINTENANCE OF OFFICE FURNITURE 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF OFFICE / IT EQUIPMENTS	22022207	LEASED COMMUNICATION LINES(S)	
22022310 SOFTWARE CHARGES/ LICENCE RENEWAL  22022301 OFFICE STATIONERIES/COMPUTER CONSUMABLES  22022302 BOOKS  22022303 NEWSPAPERS  22022304 MAGAZINES & PERIODICALS  22022305 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 FEEDING)  PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL  FINANCIAL STATEMENTS  22022312 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  2202240 MAINTENANCE OF OFFICE FURNITURE  22022403 MAINTENANCE OF OFFICE FURNITURE  22022404 MAINTENANCE OF OFFICE FURNITURE  22022404 MAINTENANCE OF OFFICE FURNITURE  22022405 MAINTENANCE OF PLANTS/GENERATORS	22022208	MULTI YEAR TARIFF ORDER	
2202230 MATERIALS & SUPPLIES - GENERAL 22022301 OFFICE STATIONERIES/COMPUTER CONSUMABLES 20022302 BOOKS 22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 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) PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 22022312 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 2202240 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF PLANTS/GENERATORS			
22022301 OFFICE STATIONERIES/COMPUTER CONSUMABLES 22022302 BOOKS 22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 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 FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEDING) PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 2202240 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022401 MAINTENANCE OF OFFICE FURNITURE 22022402 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022401 MAINTENANCE OF PLANTS/GENERATORS	22022210	SOFTWARE CHARGES/ LICENCE RENEWAL	
22022302 BOOKS 22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 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 FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEEDING) PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 22022311 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 2202241 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF PLANTS/GENERATORS	220223	MATERIALS & SUPPLIES - GENERAL	
22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 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 FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEEDING) PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 220224 MAINTENANCE SERVICES - GENERAL 22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE JIT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS			
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22022305 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 FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEEDING) PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 220224 MAINTENANCE SERVICES - GENERAL 22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS	22022303	NEWSPAPERS	
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 FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEEDING) PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 220224 MAINTENANCE SERVICES - GENERAL 22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS			
22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING (STUDENTS UNIFORMS) 22022310 TEACHING AIDS / INSTRUCTION MATERIALS FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS 22022311 FEEDING) PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 22022312 FRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 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			
22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING (STUDENTS UNIFORMS) 22022310 TEACHING AIDS / INSTRUCTION MATERIALS FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEEDING) PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 22022312 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 220224 MAINTENANCE SERVICES - GENERAL 22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS	22022306	PRINTING OF SECURITY DOCUMENTS	
22022319 UNIFORMS & OTHER CLOTHING (STUDENTS UNIFORMS)  22022310 TEACHING AIDS / INSTRUCTION MATERIALS  FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS  22022311 FEEDING)  PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL  22022312 FINANCIAL STATEMENTS  22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  220224 MAINTENANCE SERVICES - GENERAL  22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  22022402 MAINTENANCE OF OFFICE FURNITURE  22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS  22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS  22022405 MAINTENANCE OF PLANTS/GENERATORS			
22022310 TEACHING AIDS / INSTRUCTION MATERIALS FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEEDING) PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  220224 MAINTENANCE SERVICES - GENERAL 22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS			
FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEEDING) PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS  22022312 FINANCIAL STATEMENTS  22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  220224 MAINTENANCE SERVICES - GENERAL  22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  22022402 MAINTENANCE OF OFFICE FURNITURE  22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS  22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS  22022405 MAINTENANCE OF PLANTS/GENERATORS			
22022311 FEEDING)  PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL  FINANCIAL STATEMENTS  22022312 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  220224 MAINTENANCE SERVICES - GENERAL  22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  22022402 MAINTENANCE OF OFFICE FURNITURE  22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS  22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS  22022405 MAINTENANCE OF PLANTS/GENERATORS	22022310	TEACHING AIDS / INSTRUCTION MATERIALS	
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  220224 MAINTENANCE SERVICES - GENERAL 22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS		FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS	
22022312 FINANCIAL STATEMENTS  22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  220224 MAINTENANCE SERVICES - GENERAL  22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  22022402 MAINTENANCE OF OFFICE FURNITURE  22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS  22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS  22022405 MAINTENANCE OF PLANTS/GENERATORS			
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		· ·	
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			
22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS			
22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS			
22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS		·	
22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS			
22022405 MAINTENANCE OF PLANTS/GENERATORS			
22022406   OTHER MAINTENANCE SERVICES			
22022410 MAINTENANCE OF STREET LIGHTINGS			
22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT	22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES	

### **GOVERNMENT HOUSE**

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	MINOR ROAD MAINTENANCE	
220225	TRAINING - GENERAL	
	LOCAL TRAINING	
	INTERNATIONAL TRAINING	
220226	OTHER SERVICES - GENERAL	
22022601	SECURITY SERVICES	
22022602	OFFICE RENT	
22022603	RESIDENTIAL RENT	
22022604		
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	
	ARCHITECTURAL SERVICES	
	SURVEYING SERVICES	
	AGRICULTURAL CONSULTING	
22022708	MEDICAL CONSULTING	
22022709	AUDITING OF ACCOUNTS	
220228	FUEL & LUBRICANTS - GENERAL	
22022801	MOTOR VEHICLE FUEL COST	
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST	
22022803	PLANT / GENERATOR FUEL COST	
220229	FINANCIAL CHARGES - GENERAL	
22022901	BANK CHARGES (OTHER THAN INTEREST)	
22022902	INSURANCE PREMIUM	
22022904	OTHER CRF BANK CHARGES	
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN	
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS	
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL	
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	
220220	MISCELLANEOUS EXPENSES GENERAL	
22022001	REFRESHMENT & MEALS	

22022002       HONORARIUM & SITTING ALLOWANCE         22022003       PUBLICITY & ADVERTISEMENTS         22022004       MEDICAL EXPENSES-LOCAL         22022006       POSTAGES & COURIER SERVICES         22022007       WELFARE PACKAGES         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022009       SPORTING ACTIVITIES         22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203         220301
22022004         MEDICAL EXPENSES-LOCAL           22022006         POSTAGES & COURIER SERVICES           22022007         WELFARE PACKAGES           22022008         SUBSCRIPTION TO PROFESSIONAL BODIES           22022009         SPORTING ACTIVITIES           22022010         DIRECT TEACHING & LABORATORY COST           22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION           22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT
22022006         POSTAGES & COURIER SERVICES           22022007         WELFARE PACKAGES           22022008         SUBSCRIPTION TO PROFESSIONAL BODIES           22022009         SPORTING ACTIVITIES           22022010         DIRECT TEACHING & LABORATORY COST           22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION           22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT
22022007         WELFARE PACKAGES           22022008         SUBSCRIPTION TO PROFESSIONAL BODIES           22022009         SPORTING ACTIVITIES           22022010         DIRECT TEACHING & LABORATORY COST           22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION           22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT
22022008         SUBSCRIPTION TO PROFESSIONAL BODIES           22022009         SPORTING ACTIVITIES           22022010         DIRECT TEACHING & LABORATORY COST           22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION           22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT           2203
22022009         SPORTING ACTIVITIES           22022010         DIRECT TEACHING & LABORATORY COST           22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION           22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT           2203
22022010 DIRECT TEACHING & LABORATORY COST 22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION 22022021 ELECTION-LOGISTICS SUPPORT 22022037 MARGIN FOR INCREASE IN COSTS 22022041 CONTINGENCY 22022042 RECURRENT ADJUSTMENT 2203
22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION           22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT           2203
22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT           2203         CONTINGENCY
22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT           2203         CONTINGENCY
22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT           2203
22022042 RECURRENT ADJUSTMENT
2203
220301
220001
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
22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY
22050102 MEAL SUBSIDY
22050102 MEAL SUBSIDY 22050104 PETROLEUM/ENERGY SUBSIDY
22050102         MEAL SUBSIDY           22050104         PETROLEUM/ENERGY SUBSIDY           22050105         EDUCATION SUBSIDY (WAEC FEES)
22050102 MEAL SUBSIDY 22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY (WAEC FEES) 22050106 AGRICULTURAL INPUTS SUBSIDY
22050102         MEAL SUBSIDY           22050104         PETROLEUM/ENERGY SUBSIDY           22050105         EDUCATION SUBSIDY (WAEC FEES)           22050106         AGRICULTURAL INPUTS SUBSIDY           22050107         HEALTH SUBSIDY
22050102         MEAL SUBSIDY           22050104         PETROLEUM/ENERGY SUBSIDY           22050105         EDUCATION SUBSIDY (WAEC FEES)           22050106         AGRICULTURAL INPUTS SUBSIDY           22050107         HEALTH SUBSIDY           22050108         RELIGIOUS PILGRIMAGE SUBSIDY
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
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
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
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

GOVERNMENT HOUSE 011100100100

22070104	CRF REVENUE REMITTANCE BY PSEs		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		
2209	LOSS ON FOREIGN EXCHANGE		
220901	LOSS ON FOREIGN EXCHANGE		
22090101	LOSS ON FOREIGN EXCHANGE		
23	RESEARCH 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			-	

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2103	SOCIAL BENEFITS				
	SOCIAL BENEFITS				
	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				
	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
	NEWSPAPERS				
	MAGAZINES & PERIODICALS				
	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				

	PROPULATION PURILICATION AND CIRCUIT ATION OF ANNUAL		<u> </u>		
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				
<b>22022313</b>	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	18,000,000		0	0.00
	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			0	
22022402 22022403	MAINTENANCE OF OFFICE PURNITURE  MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,000,000		U	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS  MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS  MAINTENANCE OF PLANTS/GENERATORS				
	OTHER MAINTENANCE SERVICES				
	MAINTENANCE OF STREET LIGHTINGS				
22022410	MAINTENANCE OF STREET LIGHTINGS  MAINTENANCE OF COMMUNICATION EQUIPMENT				
	MAINTENANCE OF COMMONICATION EQUIPMENT  MAINTENANCE OF MARKETS/PUBLIC PLACES				
	MINOR ROAD MAINTENANCE				
22022413	TRAINING - GENERAL				
22022501	LOCAL TRAINING	100,000,000	6,314,000	6,314,000	6.31
	INTERNATIONAL TRAINING	50,000,000	0,314,000	0,314,000	0.00
220226	OTHER SERVICES - GENERAL	30,000,000		<u> </u>	0.00
22022601	SECURITY SERVICES	5,000,000	50,000	50,000	1.00
	OFFICE RENT	6,000,000	00,000	0	0.00
	RESIDENTIAL RENT	2,000,000		-	
	SECURITY VOTE (INCLUDING OPERATIONS)				
	CLEANING & FUMIGATION SERVICES				
	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

22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
	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				

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

**GOVERNMENT HOUSE** 

O11100100100

### BORNO STATE BUDGET 2020 RECURRENT EXPENDITURE

MINISTRY OF FINANCE: - OFFICE OF THE ACCOUNTANT GENERAL 022000700100

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!
	ALLOWANCES	20,000,000		0	0.00
	NON REGULAR ALLOWANCES				
	SOCIAL CONTRIBUTIONS				
_:0_0_0	GROUP LIFE INSURANCE				
	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
	SOCIAL BENEFITS				
	GRATUITY	3,410,000,000	15,000,000	15,000,000	0.44
21030102	PENSION	5,800,000,000		0	0.00
	DEATH BENEFITS				
	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
	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
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				

0000001					
22022201	ELECTRICITY CHARGES	4,000,000	400,000	400,000	10.00
22022202	TELEPHONE CHARGES				
	INTERNET ACCESS CHARGES				
	SATELLITE BROADCASTING ACCESS CHARGES				
	WATER RATES				
22022206	SEWAGE CHARGES				
	LEASED COMMUNICATION LINES(S)				
	MULTI YEAR TARIFF ORDER				
	INTERACTIVE LEARNING NETWORK				
	SOFTWARE CHARGES/ LICENCE RENEWAL				
	MATERIALS & SUPPLIES - GENERAL				
	OFFICE STATIONERIES/COMPUTER CONSUMABLES	30,000,000	500,000	500,000	1.67
	BOOKS	5,000,000		0	0.00
	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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				
	OTHER MAINTENANCE SERVICES				
22022407	MAINTENANCE OF AIRCRAFTS				
	MAINTENANCE OF SEA BOATS				
22022409	MAINTENANCE OF RAILWAY EQUIPMENT				
	MAINTENANCE OF STREET LIGHTINGS				

22022411 MAINTENANCE OF COMMUNICAT			
22022412 MAINTENANCE OF MARKETS/PUB	BLIC 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 OPE			
22022605 CLEANING & FUMIGATION SERVICE	CES		
22022606 LAND USE CHARGES			
22022607 RESCUE SERVICES			
220227 CONSULTING & PROFESSIONAL S	SERVICES - GENERAL		
22022701 FINANCIAL CONSULTING	50,000,000	0	0.00
22022702 INFORMATION TECHNOLOGY COI	NSULTING 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 I	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 IN	ITEREST) 9,900,000	0	0.00
22022902 INSURANCE PREMIUM			
22022904 OTHER CRF BANK CHARGES			
22022905 INTEREST/DISCOUNT ON FOREIG	SN LOAN		l
22022905 INTEREST/DISCOUNT ON FOREIG 22022906 FOREIGN INTEREST/DISCOUNT -			

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				
	MEAL SUBSIDY				
	PETROLEUM/ENERGY SUBSIDY				
	EDUCATION SUBSIDY				
	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				

#### GOVERNMENT HOUSE 011100100100

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22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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				

### GOVERNMENT HOUSE O

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210201	ALLOWANCES	9,000,000	0	0.00
21020101	NON REGULAR ALLOWANCES			
210202	SOCIAL CONTRIBUTIONS			
	GROUP LIFE INSURANCE			
	EMPLOYEES COMPENSATION FUND			
_:020220	HOUSING FUND CONTRIBUTION			
2103	SOCIAL BENEFITS			
210301	SOCIAL BENEFITS			
	GRATUITY			
	PENSION			
21030103	DEATH BENEFITS			
2202	OTHER RECURRENT COSTS OVERHEAD COST			
220221	TRAVEL & TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000	0	0.00
	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	_,000,000		0.00
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	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			
	SATELLITE BROADCASTING ACCESS CHARGES			
	WATER RATES			
	SEWAGE CHARGES			
22022207	LEASED COMMUNICATION LINES(S)			

22022208	MULTI YEAR TARIFF ORDER			
	INTERACTIVE LEARNING NETWORK			
	SOFTWARE CHARGES/ LICENCE RENEWAL			
	MATERIALS & SUPPLIES - GENERAL			
	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			
	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			

<b>1</b>				
22022303	NEWSPAPERS			
22022304	MAGAZINES & PERIODICALS			
22022305	PRINTING OF NON SECURITY DOCUMENTS			
22022306	PRINTING OF SECURITY DOCUMENTS			
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	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			
	LEGAL SERVICES			
	ENGINEERING SERVICES			
22022705	ARCHITECTURAL SERVICES			
				L.

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
	PLANT / GENERATOR FUEL COST	2,000,000	0	0.00
	PLANT / GENERATOR FUEL COST			
	AIRCRAFT FUEL COST			
22022805	SEA BOAT FUEL COST			
	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			

DIRECT TEACHING & LABORATORY COST			 	
20202021   ELECTION-LOGISTICS SUPPORT	22022010	DIRECT TEACHING & LABORATORY COST		
200202037   MARGIN FOR INCREASE IN COSTS	22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22022041   CONTINGENCY	22022021	ELECTION-LOGISTICS SUPPORT		
20202042   RECURRENT ADJUSTMENT	22022037	MARGIN FOR INCREASE IN COSTS		
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   GRANT TO COMENT OWNED COMPANIES - CURRENT   22040107   GRANT TO PRIVATE COMPANIES - CURRENT   22040109   GRANTS TO GOMMUNITIES/NGOS   22040110   GRANTS TO ACADEMIC INSTITUTIONS   22040111   CONTRIBUTION TO TRADITIONAL COUNCILS   220301   STAFF LOANS & ADVANCES   2204011   CONTRIBUTION SOME GENERAL   22040   GRANTS AND CONTRIBUTIONS GENERAL   22040   GRANTS AND CONTRIBUTIONS GENERAL   220402   FOREIGN GRANTS AND CONTRIBUTIONS   22040203   CONTRIBUTION TO INTERNATIONAL ORGANIZATION   22040204   EXTERNAL FINANCIAL DELIGATIONS   22040204   EXTERNAL FINANCIAL DELIGATIONS   22050101   SUBSIDY TO PUBLIC PUBLIC INSTITUTIONS   22050101   SUBSIDY TO GOVERNMENT OWNED COMPANIES   22050102   MEAL SUBSIDY   22050104   PETROLEUM/ENERGY SUBSIDY   22050104   PETROLEUM/ENERGY SUBSIDY   22050106   EDUCATION SUBSIDY   22050107   HEALTH SUBSIDY   22050107   12050107   HEALTH SUBSIDY   22050107   12050107   HEALTH SUBSIDY   22050107   12050107   HEALTH SUBSIDY   22050107   12050107	22022041	CONTINGENCY		
220401   2204   GRANTS AND CONTRIBUTIONS GENERAL   220401   LOCAL GRANTS AND CONTRIBUTIONS   22040101   GRANT TO OTHER STATE GOVERNMENTS - CURRENT   22040103   GRANT TO LOCAL GOVERNMENTS - CURRENT   22040105   GRANT TO DEVENDMENT OWNED COMPANIES - CURRENT   22040107   GRANT TO PRIVATE COMPANIES - CURRENT   22040109   GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT   22040109   GRANTS TO ACADEMIC INSTITUTIONS   22040110   GRANTS TO ACADEMIC INSTITUTIONS   22040111   CONTRIBUTION TO TRADITIONAL COUNCILS   220301   STAFF LOANS & ADVANCES   22040   GRANTS AND CONTRIBUTIONS   220401   LOCAL GRANTS AND CONTRIBUTIONS   220402   GONTRIBUTION TO INTERNATIONAL ORGANIZATION   2204020   CONTRIBUTION TO INTERNATIONAL ORGANIZATION   22040204   EXTERNAL FINANCIAL OBLIGATIONS   22040204   EXTERNAL FINANCIAL OBLIGATIONS   22050101   SUBSIDY TO GOVERNMENT OWNED COMPANIES   22050101   SUBSIDY TO GOVERNMENT OWNED COMPANIES   22050102   MEAL SUBSIDY   22050105   EDUCATION SUBSIDY   22050106   AGRICULTURAL INPUTS SUBSIDY   22050107   HEALTH SUBSIDY   22050108   RELIGIOUS PILGRIMAGE SU	22022042	RECURRENT ADJUSTMENT		
22040	2203			
2204011	220301			
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  22040 GRANTS AND CONTRIBUTIONS GENERAL  220401 LOCAL GRANTS AND CONTRIBUTIONS  2204020 FOREIGN GRANTS AND CONTRIBUTIONS  22040203 CONTRIBUTION TO INTERNATIONAL ORGANIZATION  22040204 EXTERNAL FINANCIAL OBLIGATIONS  22050105 SUBSIDIES GENERAL  220501 SUBSIDIES GENERAL  2205010 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS  22050104 PETROLEUM/ENERGY SUBSIDY  22050105 EDUCATION SUBSIDY  22050106 AGRICULTURAL INPUTS SUBSIDY  22050107 HEALTH SUBSIDY  22050108 RELIGIOUS PILGRIMAGE SUBSIDY	2204	GRANTS AND CONTRIBUTIONS GENERAL		
22040103 GRANT TO LOCAL GOVERNMENTS -CURRENT 22040105 GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT 22040107 GRANT TO PRIVATE COMPANIES - CURRENT 22040109 GRANTS TO COMMUNITES/NGOS 22040110 GRANTS TO ACADEMIC INSTITUTIONS 22040111 CONTRIBUTION TO TRADITIONAL COUNCILS 220301 STAFF LOANS & ADVANCES 2204 GRANTS AND CONTRIBUTIONS GENERAL 22040 GRANTS AND CONTRIBUTIONS 220402 FOREIGN GRANTS AND CONTRIBUTIONS 2204020 FOREIGN GRANTS AND CONTRIBUTIONS 2204020 CONTRIBUTION TO INTERNATIONAL ORGANIZATION 22040204 EXTERNAL FINANCIAL OBLIGATIONS 2205010 SUBSIDIES GENERAL 220501 SUBSIDIES GENERAL 220501 SUBSIDIES GENERAL 2205010 MEAL SUBSIDY 22050102 MEAL SUBSIDY 22050105 EDUCATION SUBSIDY 22050106 AGRICULTURAL INPUTS SUBSIDY 22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY	220401	LOCAL GRANTS AND CONTRIBUTIONS		
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  22040 GRANTS AND CONTRIBUTIONS GENERAL  220401 LOCAL GRANTS AND CONTRIBUTIONS  220402 FOREIGN GRANTS AND CONTRIBUTIONS  2204020 CONTRIBUTION TO INTERNATIONAL ORGANIZATION  2204020 EXTERNAL FINANCIAL OBLIGATIONS  2204020 SUBSIDIES GENERAL  220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS  22050102 MEAL SUBSIDY  22050104 PETROLEUM/ENERGY SUBSIDY  22050105 EDUCATION SUBSIDY  22050106 AGRICULTURAL INPUTS SUBSIDY  22050107 HEALTH SUBSIDY  22050108 RELIGIOUS PILGRIMAGE SUBSIDY	22040101	GRANT TO OTHER STATE GOVERNMENTS - 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           22050102         MEAL SUBSIDY           22050104         PETROLEUM/ENERGY SUBSIDY           22050105         EDUCATION SUBSIDY           22050106         AGRICULTURAL INPUTS SUBSIDY           22050107         HEALTH SUBSIDY           22050108         RELIGIOUS PILGRIMAGE SUBSIDY	22040103	GRANT TO LOCAL GOVERNMENTS -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	22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		
22040110       GRANTS TO ACADEMIC INSTITUTIONS         22040111       CONTRIBUTION TO TRADITIONAL COUNCILS         220301       STAFF LOANS & ADVANCES         2204       GRANTS AND CONTRIBUTIONS GENERAL         220401       LOCAL GRANTS AND CONTRIBUTIONS         22040203       CONTRIBUTION TO INTERNATIONAL ORGANIZATION         22040204       EXTERNAL FINANCIAL OBLIGATIONS         22050       SUBSIDIES GENERAL         220501       SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS         22050101       SUBSIDY TO GOVERNMENT OWNED COMPANIES         22050102       MEAL SUBSIDY         22050104       PETROLEUM/ENERGY SUBSIDY         22050105       EDUCATION SUBSIDY         22050106       AGRICULTURAL INPUTS SUBSIDY         22050107       HEALTH SUBSIDY         22050108       RELIGIOUS PILGRIMAGE SUBSIDY	22040107	GRANT TO PRIVATE COMPANIES - CURRENT		
22040111 CONTRIBUTION TO TRADITIONAL COUNCILS  220301 STAFF LOANS & ADVANCES  2204 GRANTS AND CONTRIBUTIONS GENERAL  220401 LOCAL GRANTS AND CONTRIBUTIONS  2204020 FOREIGN GRANTS AND CONTRIBUTIONS  22040203 CONTRIBUTION TO INTERNATIONAL ORGANIZATION  22040204 EXTERNAL FINANCIAL OBLIGATIONS  2205 SUBSIDIES GENERAL  220501 SUBSIDIES GENERAL  220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS  22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES  22050102 MEAL SUBSIDY  22050104 PETROLEUM/ENERGY SUBSIDY  22050105 EDUCATION SUBSIDY  22050106 AGRICULTURAL INPUTS SUBSIDY  22050107 HEALTH SUBSIDY  22050108 RELIGIOUS PILGRIMAGE SUBSIDY	22040109	GRANTS TO COMMUNITIES/NGOs		
220301         STAFF LOANS & ADVANCES           2204         GRANTS AND CONTRIBUTIONS GENERAL           220401         LOCAL GRANTS AND CONTRIBUTIONS           2204020         FOREIGN GRANTS AND CONTRIBUTIONS           22040203         CONTRIBUTION TO INTERNATIONAL ORGANIZATION           22040204         EXTERNAL FINANCIAL OBLIGATIONS           2205         SUBSIDIES GENERAL           220501         SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS           22050101         SUBSIDY TO GOVERNMENT OWNED COMPANIES           22050102         MEAL SUBSIDY           22050104         PETROLEUM/ENERGY SUBSIDY           22050105         EDUCATION SUBSIDY           22050106         AGRICULTURAL INPUTS SUBSIDY           22050107         HEALTH SUBSIDY           22050108         RELIGIOUS PILGRIMAGE SUBSIDY	22040110	GRANTS TO ACADEMIC INSTITUTIONS		
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	22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
220401 LOCAL GRANTS AND CONTRIBUTIONS 22040203 FOREIGN GRANTS AND CONTRIBUTIONS 22040204 EXTERNAL FINANCIAL OBLIGATIONS 2205 SUBSIDIES GENERAL 2205 SUBSIDIES GENERAL 220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS 22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY 22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY 22050106 AGRICULTURAL INPUTS SUBSIDY 22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY	220301	STAFF LOANS & ADVANCES		
2204020 FOREIGN GRANTS AND CONTRIBUTIONS  22040203 CONTRIBUTION TO INTERNATIONAL ORGANIZATION  22040204 EXTERNAL FINANCIAL OBLIGATIONS  2205 SUBSIDIES GENERAL  220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS  22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES  22050102 MEAL SUBSIDY  22050104 PETROLEUM/ENERGY SUBSIDY  22050105 EDUCATION SUBSIDY  22050106 AGRICULTURAL INPUTS SUBSIDY  22050107 HEALTH SUBSIDY  22050108 RELIGIOUS PILGRIMAGE SUBSIDY	2204	GRANTS AND CONTRIBUTIONS GENERAL		
22040203 CONTRIBUTION TO INTERNATIONAL ORGANIZATION 22040204 EXTERNAL FINANCIAL OBLIGATIONS 2205 SUBSIDIES GENERAL 220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS 22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY 22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY 22050106 AGRICULTURAL INPUTS SUBSIDY 22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY	220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040204   EXTERNAL FINANCIAL OBLIGATIONS	220402	FOREIGN GRANTS AND CONTRIBUTIONS		
220501 SUBSIDIES GENERAL 220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS 22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY 22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY 22050106 AGRICULTURAL INPUTS SUBSIDY 22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY	22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION		
220501SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS22050101SUBSIDY TO GOVERNMENT OWNED COMPANIES22050102MEAL SUBSIDY22050104PETROLEUM/ENERGY SUBSIDY22050105EDUCATION SUBSIDY22050106AGRICULTURAL INPUTS SUBSIDY22050107HEALTH SUBSIDY22050108RELIGIOUS PILGRIMAGE SUBSIDY	22040204	EXTERNAL FINANCIAL OBLIGATIONS		
22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY 22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY 22050106 AGRICULTURAL INPUTS SUBSIDY 22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY	2205	SUBSIDIES GENERAL		
22050102         MEAL SUBSIDY           22050104         PETROLEUM/ENERGY SUBSIDY           22050105         EDUCATION SUBSIDY           22050106         AGRICULTURAL INPUTS SUBSIDY           22050107         HEALTH SUBSIDY           22050108         RELIGIOUS PILGRIMAGE SUBSIDY	220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS		
22050104         PETROLEUM/ENERGY SUBSIDY           22050105         EDUCATION SUBSIDY           22050106         AGRICULTURAL INPUTS SUBSIDY           22050107         HEALTH SUBSIDY           22050108         RELIGIOUS PILGRIMAGE SUBSIDY	22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050105         EDUCATION SUBSIDY           22050106         AGRICULTURAL INPUTS SUBSIDY           22050107         HEALTH SUBSIDY           22050108         RELIGIOUS PILGRIMAGE SUBSIDY	22050102	MEAL SUBSIDY		
22050106 AGRICULTURAL INPUTS SUBSIDY 22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY	22050104	PETROLEUM/ENERGY SUBSIDY		
22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY	22050105	EDUCATION SUBSIDY		
22050108 RELIGIOUS PILGRIMAGE SUBSIDY	22050106	AGRICULTURAL INPUTS SUBSIDY		
	22050107	HEALTH SUBSIDY		
220502   SUBSIDY TO PRIVATE COMPANIES	22050108	RELIGIOUS PILGRIMAGE SUBSIDY		
	220502	SUBSIDY TO PRIVATE COMPANIES		

#### GOVERNMENT HOUSE 011100100100

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

21010102	OVED TIME DAYMENTS				
	OVER TIME PAYMENTS  CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
21010103 2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
		160 000 000	20,400,000	20 400 000	24.04
<b>210201</b> 21020101	ALLOWANCES NON REGULAR ALLOWANCES	160,000,000	38,460,000	38,460,000	24.04
210202	SOCIAL CONTRIBUTIONS				
	GROUP LIFE INSURANCE				
	EMPLOYEES COMPENSATION FUND				
	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
	GRATUITY				
	PENSION				
	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST	2 222 222			
220221	TRAVEL& TRANSPORT - GENERAL	3,000,000	1,000,000	1,000,000	33.33
	LOCAL TRAVEL & TRANSPORT: TRAINING				
	LOCAL TRAVEL & TRANSPORT: OTHERS				
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	1,500,000	200,000	200,000	13.33
	ELECTRICITY CHARGES				
	TELEPHONE CHARGES				
	INTERNET ACCESS CHARGES				
	SATELLITE BROADCASTING ACCESS CHARGES				
	WATER RATES				
22022206	SEWAGE 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				

22022301						
22022306   PRINTING OF SECURITY DOCUMENTS		MAGAZINES & PERIODICALS				
22022307   DRUGSLABORATORY/MEDICAL SUPPLIES						
20022308   FIELD & CAMPING MATERIALS SUPPLIES	22022306	PRINTING OF SECURITY DOCUMENTS				
20022309						
22022310   TEACHING AIDS / INSTRUCTION MATERIALS   22022311   FOOD STUFF / CATERING MATERIALS SUPPLIES	22022308	FIELD & CAMPING MATERIALS SUPPLIES				
20022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL   FINANCIAL STATEMENTS   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)   220224   MAINTENANCE SERVICES - GENERAL   3,000,000   250,000   250,000   8.33   20022401   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	22022309	UNIFORMS & OTHER CLOTHING				
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 22022312 FINANCIAL STATEMENTS 22022312 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 2202240 MAINTENANCE SERVICES - GENERAL 3,000,000 250,000 250,000 8.33 22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022403 MAINTENANCE OF OFFICE FUNRITURE 22022404 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE JIT EQUIPMENTS 22022404 MAINTENANCE OF OFFICE JIT EQUIPMENTS 22022406 MAINTENANCE OF TANTS/GENERATORS 22022406 OTHER MAINTENANCE OF STREET LIGHTINGS 22022410 MAINTENANCE OF STREET LIGHTINGS 22022411 MAINTENANCE OF STREET LIGHTINGS 22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES 22022413 MINOR ROAD MAINTENANCE OF MARKETS/PUBLIC PLACES 22022413 MINOR ROAD MAINTENANCE OF MARKETS/PUBLIC PLACES 22022413 MINOR ROAD MAINTENANCE OF MARKETS/PUBLIC PLACES 22022501 LOCAL TRAINING 22022501 LOCAL TRAINING 22022501 LOCAL TRAINING 22022501 INTERNATIONAL TRAINING 22022501 INTERNATIONAL TRAINING 22022501 SECURITY SERVICES SENERAL 22022601 SECURITY SERVICES SENERAL 22022601 SECURITY SERVICES SENERAL 22022601 SECURITY SERVICES SENERAL 22022603 RESIDENTIAL RENT 22022604 SECURITY VOTE (INCLUDING OPERATIONS) 22022605 CLEANING & FUNDING ATTOMATION SERVICES SERVICES CALEANING & FUNDING ATTOMATION SERVICES SECURITY VOTE (INCLUDING OPERATIONS) 22022606 CAND USE CHARGES 22022606 LAND USE CHARGES 22022701 FINANCIAL CONSULTING 15,000	22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022312   FINANCIAL STATEMENTS	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
2202241		PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
2022491						
22022401   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT   22022402   MAINTENANCE OF OFFICE FURNITURE	22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
22022402	220224	MAINTENANCE SERVICES - GENERAL	3,000,000	250,000	250,000	8.33
22022403   MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022404   MAINTENANCE OF OFFICE / IT EQUIPMENTS	22022402	MAINTENANCE OF OFFICE FURNITURE				
22022405   MAINTENANCE OF PLANTS/GENERATORS	22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
20022406   OTHER MAINTENANCE SERVICES	22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022410   MAINTENANCE OF STREET LIGHTINGS	22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022411   MAINTENANCE OF COMMUNICATION EQUIPMENT	22022406	OTHER MAINTENANCE SERVICES				
22022412   MAINTENANCE OF MARKETS/PUBLIC PLACES	22022410	MAINTENANCE OF STREET LIGHTINGS				
22022413   MINOR ROAD MAINTENANCE   2202255   TRAINING - GENERAL   2,000,000   250,000   250,000   12.50		·				
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	22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022501   LOCAL TRAINING	22022413					
22022502   INTERNATIONAL TRAINING			2,000,000	250,000	250,000	12.50
220226         OTHER SERVICES - GENERAL         10,000,000         200,000         200,000         2.00           22022602         OFFICE RENT	22022501	LOCAL TRAINING				
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	22022502	INTERNATIONAL TRAINING				
22022602         OFFICE RENT	220226	OTHER SERVICES - GENERAL				
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         100<	22022601	SECURITY SERVICES	10,000,000	200,000	200,000	2.00
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         300,000         300,00	22022602	OFFICE RENT				
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         300,000         300,000         300,000         300,000         15.00	22022603	RESIDENTIAL RENT				
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         300,000         300,000         300,000         15.00	22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
220227         CONSULTING & PROFESSIONAL SERVICES - GENERAL         2,000,000         300,000         300,000         15.00           22022701         FINANCIAL CONSULTING	22022605	CLEANING & FUMIGATION SERVICES				
22022701 FINANCIAL CONSULTING 22022702 INFORMATION TECHNOLOGY CONSULTING	22022606	LAND USE CHARGES				
22022702 INFORMATION TECHNOLOGY CONSULTING	220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	300,000	300,000	15.00
	22022701	FINANCIAL CONSULTING				
22022703 LEGAL SERVICES	22022702	INFORMATION TECHNOLOGY CONSULTING				
	22022703	LEGAL SERVICES				

20022704   ENGINEERING SERVICES						
20022706   SURVEYING SERVICES		ENGINEERING SERVICES				
22022707   AGRICULTURAL CONSULTING						
20022708   MEDICAL CONSULTING						
20022709   AUDITING OF ACCOUNTS						
### PACKAGES   FUEL & LUBRICANTS - GENERAL   3,000,000   0   0.00						
22022801   MOTOR VEHICLE FUEL COST	22022709					
22022802			3,000,000		0	0.00
22022803						
22022804   AIRCRAFT FUEL COST	22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022805   SEA BOAT FUEL COST	22022803					
20022806   COOKING GAS/FUEL COST	22022804	AIRCRAFT FUEL COST				
2202295	22022805	SEA BOAT FUEL COST				
22022901   BANK CHARGES (OTHER THAN INTEREST)	22022806	COOKING GAS/FUEL COST				
20022902   INSURANCE PREMIUM   20022904   OTHER CRF BANK CHARGES   20022905   INTEREST/DISCOUNT ON FOREIGN LOAN   20022906   FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS   20022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL   20022908   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL   20022908   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   20022000   REFRESHMENT & MEALS   20022001   HONORARIUM & SITTING ALLOWANCE   20022002   HONORARIUM & SITTING ALLOWANCE   20022003   PUBLICITY & ADVERTISEMENTS   20022004   MEDICAL EXPENSES-LOCAL / INTERNATIONAL   400,000,000   49,004,833   49,004,833   12.25   20022006   POSTAGES & COURIER SERVICES   20022007   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   220222009   SPORTING ACTIVITIES   220222014   ANNUAL BUDGET EXPENSES & ADMINISTRATION   220222021   ELECTION-LOGISTICS SUPPORT   220222017   MARGIN FOR INCREASE IN COSTS   22022203   22022203   MARGIN FOR INCREASE IN COSTS   22022203   22022203   MARGIN FOR INCREASE IN COSTS   22022223   22022223   22022223   22022223   22022223   22022223   22022223   22022223   22022223   22022223   22022223   22022223   22022223   220222223   220222223   22022223   22	220229	FINANCIAL CHARGES - GENERAL	1,000,000		0	0.00
20022904   OTHER CRF BANK CHARGES   22022905   INTEREST/DISCOUNT ON FOREIGN LOAN   22022906   FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS	22022901	BANK CHARGES (OTHER THAN INTEREST)				
2022905   INTEREST/DISCOUNT ON FOREIGN LOAN   22022906   FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS   22022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL   22022908   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   2202200   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   22022001   DIRECT TEACHING & LABORATORY COST   22022014   ANNUAL BUDGET EXPENSES & ADMINISTRATION   22022021   ELECTION-LOGISTICS SUPPORT   22022037   MARGIN FOR INCREASE IN COSTS	22022902	INSURANCE PREMIUM				
22022906   FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS   22022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL	22022904	OTHER CRF BANK CHARGES				
2022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL	22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022998   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	22022906					
2202201   REFRESHMENT & MEALS	22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
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         2,000,000         0         0.00           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         22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021         ELECTION-LOGISTICS SUPPORT         22022037         MARGIN FOR INCREASE IN COSTS         22022037         MARGIN FOR INCREASE IN COSTS	22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
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       2,000,000       0       0.00         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       0       0.00         22022009       SPORTING ACTIVITIES       0       0         22022010       DIRECT TEACHING & LABORATORY COST       0       0         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION       0       0         22022021       ELECTION-LOGISTICS SUPPORT       0       0         22022037       MARGIN FOR INCREASE IN COSTS       0       0	220220	MISCELLANEOUS EXPENSES GENERAL				
22022003       PUBLICITY & ADVERTISEMENTS       400,000,000       49,004,833       49,004,833       12.25         22022006       POSTAGES & COURIER SERVICES       2,000,000       0       0       0.00         22022007       WELFARE PACKAGES       2,000,000       0       0       0.00         22022008       LOGISTICS MANAGEMENT AND COORDINATION UNIT       5,000,000       0       0       0.00         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES       0       0       0       0.00         22022009       SPORTING ACTIVITIES       0        0						
22022004       MEDICAL EXPENSES-LOCAL / INTERNATIONAL       400,000,000       49,004,833       49,004,833       12.25         22022006       POSTAGES & COURIER SERVICES       2,000,000       0       0       0.00         22022007       WELFARE PACKAGES       2,000,000       0       0       0.00         22022008       LOGISTICS MANAGEMENT AND COORDINATION UNIT       5,000,000       0       0       0.00         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES       0       0       0       0.00         22022009       SPORTING ACTIVITIES       0       0       0       0       0         22022010       DIRECT TEACHING & LABORATORY COST       0		HONORARIUM & SITTING ALLOWANCE				
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         0         0           22022010         DIRECT TEACHING & LABORATORY COST         22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION         0         0           22022021         ELECTION-LOGISTICS SUPPORT         0         0         0         0           22022037         MARGIN FOR INCREASE IN COSTS         0         0         0         0         0		PUBLICITY & ADVERTISEMENTS				
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	22022004	MEDICAL EXPENSES-LOCAL / INTERNATIONAL	400,000,000	49,004,833	49,004,833	12.25
22022008 LOGISTICS MANAGEMENT AND COORDINATION UNIT 22022008 SUBSCRIPTION TO PROFESSIONAL BODIES 22022009 SPORTING ACTIVITIES 22022010 DIRECT TEACHING & LABORATORY COST 22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION 22022021 ELECTION-LOGISTICS SUPPORT 22022037 MARGIN FOR INCREASE IN COSTS	22022006	POSTAGES & COURIER SERVICES				
22022008 SUBSCRIPTION TO PROFESSIONAL BODIES 22022009 SPORTING ACTIVITIES 22022010 DIRECT TEACHING & LABORATORY COST 22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION 22022021 ELECTION-LOGISTICS SUPPORT 22022037 MARGIN FOR INCREASE IN COSTS	22022007	WELFARE PACKAGES	2,000,000		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	22022008	LOGISTICS MANAGEMENT AND COORDINATION UNIT	5,000,000		0	0.00
22022010 DIRECT TEACHING & LABORATORY COST 22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION 22022021 ELECTION-LOGISTICS SUPPORT 22022037 MARGIN FOR INCREASE IN COSTS	22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION 22022021 ELECTION-LOGISTICS SUPPORT 22022037 MARGIN FOR INCREASE IN COSTS	22022009	SPORTING ACTIVITIES				
22022021 ELECTION-LOGISTICS SUPPORT 22022037 MARGIN FOR INCREASE IN COSTS	22022010	DIRECT TEACHING & LABORATORY COST				
22022037 MARGIN FOR INCREASE IN COSTS	22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			<u> </u>	
	22022021	ELECTION-LOGISTICS SUPPORT		_		
22022041 CONTINGENCY	22022037	MARGIN FOR INCREASE IN COSTS				
	22022041	CONTINGENCY				

2202042   RECURRENT ADJUSTMENT	0.00
220301         STAFF LOANS & ADVANCES         1,500,000         0           2204         GRANTS AND CONTRIBUTIONS GENERAL         2,000,000         0           220401         LOCAL GRANTS AND CONTRIBUTIONS         0           2204020         FOREIGN GRANTS AND CONTRIBUTIONS         0           22040203         CONTRIBUTION TO INTERNATIONAL ORGANIZATION         0           22040204         EXTERNAL FINANCIAL OBLIGATIONS         0           2205         SUBSIDIES GENERAL         0           220501         SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS         0           22050101         SUBSIDY TO GOVERNMENT OWNED COMPANIES         0           22050102         MEAL SUBSIDY         0           22050104         PETROLEUM/ENERGY SUBSIDY         0           22050105         EDUCATION SUBSIDY         0           22050106         AGRICULTURAL INPUTS SUBSIDY         0	
2204 GRANTS AND CONTRIBUTIONS GENERAL 2,000,000  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	
220401 LOCAL GRANTS AND CONTRIBUTIONS  2204020 FOREIGN GRANTS AND CONTRIBUTIONS  22040203 CONTRIBUTION TO INTERNATIONAL ORGANIZATION  22040204 EXTERNAL FINANCIAL OBLIGATIONS  2205 SUBSIDIES GENERAL  220501 SUBSIDIES GENERAL  22050101 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS  22050102 MEAL SUBSIDY  22050104 PETROLEUM/ENERGY SUBSIDY  22050105 EDUCATION SUBSIDY  22050106 AGRICULTURAL INPUTS SUBSIDY	0.00
220402FOREIGN GRANTS AND CONTRIBUTIONS22040203CONTRIBUTION TO INTERNATIONAL ORGANIZATION22040204EXTERNAL FINANCIAL OBLIGATIONS2205SUBSIDIES GENERAL220501SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS22050101SUBSIDY TO GOVERNMENT OWNED COMPANIES22050102MEAL SUBSIDY22050104PETROLEUM/ENERGY SUBSIDY22050105EDUCATION SUBSIDY22050106AGRICULTURAL INPUTS SUBSIDY	
22040203 CONTRIBUTION TO INTERNATIONAL ORGANIZATION 22040204 EXTERNAL FINANCIAL OBLIGATIONS 2205 SUBSIDIES GENERAL 220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS 22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY 22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY 22050106 AGRICULTURAL INPUTS SUBSIDY	
22040204 EXTERNAL FINANCIAL OBLIGATIONS  2205 SUBSIDIES GENERAL  220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS  22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES  22050102 MEAL SUBSIDY  22050104 PETROLEUM/ENERGY SUBSIDY  22050105 EDUCATION SUBSIDY  22050106 AGRICULTURAL INPUTS SUBSIDY	
2205SUBSIDIES GENERAL220501SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS22050101SUBSIDY TO GOVERNMENT OWNED COMPANIES22050102MEAL SUBSIDY22050104PETROLEUM/ENERGY SUBSIDY22050105EDUCATION SUBSIDY22050106AGRICULTURAL INPUTS SUBSIDY	
220501SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS22050101SUBSIDY TO GOVERNMENT OWNED COMPANIES22050102MEAL SUBSIDY22050104PETROLEUM/ENERGY SUBSIDY22050105EDUCATION SUBSIDY22050106AGRICULTURAL INPUTS SUBSIDY	
22050101         SUBSIDY TO GOVERNMENT OWNED COMPANIES           22050102         MEAL SUBSIDY           22050104         PETROLEUM/ENERGY SUBSIDY           22050105         EDUCATION SUBSIDY           22050106         AGRICULTURAL INPUTS SUBSIDY	
22050102         MEAL SUBSIDY           22050104         PETROLEUM/ENERGY SUBSIDY           22050105         EDUCATION SUBSIDY           22050106         AGRICULTURAL INPUTS SUBSIDY	
22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY 22050106 AGRICULTURAL INPUTS SUBSIDY	
22050105 EDUCATION SUBSIDY 22050106 AGRICULTURAL INPUTS SUBSIDY	
22050106 AGRICULTURAL INPUTS SUBSIDY	
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22050107   HEALTH SUBSIDY	
22050108 RELIGIOUS PILGRIMAGE SUBSIDY	
220502 SUBSIDY TO PRIVATE COMPANIES	
22050201 SUBSIDY TO PRIVATE COMPANIES	
2207 TRANSFERS-PAYMENT	
220701 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	
22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	
22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	
22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	
22070104   CRF REVENUE REMITTANCE BY PSEs	
2208 TRANSFERS-PAYMENT TO INDIVIDUALS	
220801 TRANSFERS-PAYMENT TO INDIVIDUALS	
22080101 TRANSFERS-PAYMENT TO UNEMPLOYED	
22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	
2209 LOSS ON FOREIGN EXCHANGE	
220901 LOSS ON FOREIGN EXCHANGE	
22090101 LOSS ON FOREIGN EXCHANGE	
23 RESEARCH AND DEVELOPMENT - RECURRENT	
2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	
230501 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	
23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	

**GOVERNMENT HOUSE** 

O11100100100

TOTAL RECURRENT EXPENDITURE	999.873.000	0	0.0	0

## 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!	
	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					
	PENSION					
	DEATH BENEFITS					
	OTHER RECURRENT COSTS					
2202	OVERHEAD COST					
220221	TRAVEL& TRANSPORT - GENERAL	1,500,000	100,000	100,000		6.67
	LOCAL TRAVEL & TRANSPORT: TRAINING					
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS					
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS					

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				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	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				

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

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22022001	REFRESHMENT & MEALS		
	HONORARIUM & SITTING ALLOWANCE		
22022003	PUBLICITY & ADVERTISEMENTS		
22022004	MEDICAL EXPENSES-LOCAL		
22022006	POSTAGES & COURIER SERVICES		
22022007	WELFARE PACKAGES		
	SUBSCRIPTION TO PROFESSIONAL BODIES		
	SPORTING ACTIVITIES		
22022010	DIRECT TEACHING & LABORATORY COST		
	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		
	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL SUBSIDY		
22050104	PETROLEUM/ENERGY SUBSIDY		
22050105	EDUCATION SUBSIDY		
22050106	AGRICULTURAL INPUTS SUBSIDY		
22050107	HEALTH SUBSIDY		
22050108	RELIGIOUS PILGRIMAGE SUBSIDY		
	SUBSIDY TO PRIVATE COMPANIES		
	SUBSIDY TO PRIVATE COMPANIES		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		

#### GOVERNMENT HOUSE 011100100100

22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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					

210202225   HOUSING FUND CONTRIBUTION		T				
2103010   SOCIAL BENEFITS	21020225	HOUSING FUND CONTRIBUTION				
21030101   GRATUITY						
PENSION						
21030103   DEATH BENEFITS						
220   OTHER RECURRENT COSTS						
2022   OVERHEAD COST   20221   TRAVEL& TRANSPORT - GENERAL   2,000,000   150,000   7.50						
TRAVEL& TRANSPORT - GENERAL   2,000,000   150,000   150,000   7.50						
22022101   LOCAL TRAVEL & TRANSPORT: TRAINING	2202	OVERHEAD COST				
20022102   LOCAL TRAVEL & TRANSPORT: OTHERS			2,000,000	150,000	150,000	7.50
20022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
20022101	22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
2002222	22022103					
22022201   ELECTRICITY CHARGES	22022104					
22022202   TELEPHONE CHARGES	220222	UTILITIES - GENERAL	700,000	100,000	100,000	14.29
20022203   INTERNET ACCESS CHARGES	22022201	ELECTRICITY CHARGES				
22022204         SATELLITE BROADCASTING ACCESS CHARGES           22022205         WATER RATES           22022207         LEASED COMMUNICATION LINES(S)           22022208         MULTI YEAR TARIFF ORDER           22022209         INTERACTIVE LEARNING NETWORK           22022210         SOFTWARE CHARGES/ LICENCE RENEWAL           2202230         MATERIALS & SUPPLIES - GENERAL           22022310         OFFICE STATIONERIES/COMPUTER CONSUMABLES           22022302         BOOKS           22022303         NEWSPAPERS           22022304         MAGAZINES & PERIODICALS           22022305         PRINTING OF NON SECURITY DOCUMENTS           22022306         PRINTING OF SECURITY DOCUMENTS           22022307         DRUGS/LABORATORY/MEDICAL SUPPLIES           22022308         FIELD & CAMPING MATERIALS SUPPLIES           22022309         UNIFORMS & OTHER CLOTHING           22022310         TEACHING AIDS / INSTRUCTION MATERIALS	22022202	TELEPHONE CHARGES				
22022205       WATER RATES         22022206       SEWAGE CHARGES         22022207       LEASED COMMUNICATION LINES(S)         22022208       MULTI YEAR TARIFF ORDER         22022209       INTERACTIVE LEARNING NETWORK         22022210       SOFTWARE CHARGES/ LICENCE RENEWAL         2202231       OFFICE STATIONERIES/COMPUTER CONSUMABLES         22022302       BOOKS         22022303       NEWSPAPERS         22022304       MAGAZINES & PERIODICALS         22022305       PRINTING OF NON SECURITY DOCUMENTS         22022306       PRINTING OF SECURITY DOCUMENTS         220222307       DRUGS/LABORATORY/MEDICAL SUPPLIES         22022308       FIELD & CAMPING MATERIALS SUPPLIES         22022309       UNIFORMS & OTHER CLOTHING         22022310       TEACHING AIDS / INSTRUCTION MATERIALS	22022203	INTERNET ACCESS CHARGES				
22022206       SEWAGE 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	22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022207         LEASED COMMUNICATION LINES(S)         22022228           22022208         MULTI YEAR TARIFF ORDER         22022229           22022209         INTERACTIVE LEARNING NETWORK         22022210           2202230         SOFTWARE CHARGES/ LICENCE RENEWAL         2202230           2202230         MATERIALS & SUPPLIES - GENERAL         4,000,000         50,000         50,000         1.25           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         22022302         800KS         800KS	22022205	WATER RATES				
22022208 MULTI YEAR TARIFF ORDER 22022209 INTERACTIVE LEARNING NETWORK 22022210 SOFTWARE CHARGES/ LICENCE RENEWAL 220223 MATERIALS & SUPPLIES - GENERAL 2202230 OFFICE STATIONERIES/COMPUTER CONSUMABLES 22022302 BOOKS 22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS	22022206	SEWAGE CHARGES				
22022209   INTERACTIVE LEARNING NETWORK   22022210   SOFTWARE CHARGES/ LICENCE RENEWAL	22022207	LEASED COMMUNICATION LINES(S)				
22022210         SOFTWARE CHARGES/ LICENCE RENEWAL         4,000,000         50,000         50,000         1.25           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         50,000         50,000         1.25           22022302         BOOKS         8         8         8           22022303         NEWSPAPERS         8         8         8           22022304         MAGAZINES & PERIODICALS         8         8         8           22022305         PRINTING OF NON SECURITY DOCUMENTS         9 </td <td>22022208</td> <td>MULTI YEAR TARIFF ORDER</td> <td></td> <td></td> <td></td> <td></td>	22022208	MULTI YEAR TARIFF ORDER				
220223         MATERIALS & SUPPLIES - GENERAL         4,000,000         50,000         50,000         1.25           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES	22022209	INTERACTIVE LEARNING NETWORK				
22022301 OFFICE STATIONERIES/COMPUTER CONSUMABLES 22022302 BOOKS 22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS	22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
22022302       BOOKS         22022303       NEWSPAPERS         22022304       MAGAZINES & PERIODICALS         22022305       PRINTING OF NON SECURITY DOCUMENTS         22022306       PRINTING OF SECURITY DOCUMENTS         22022307       DRUGS/LABORATORY/MEDICAL SUPPLIES         22022308       FIELD & CAMPING MATERIALS SUPPLIES         22022309       UNIFORMS & OTHER CLOTHING         22022310       TEACHING AIDS / INSTRUCTION MATERIALS	220223	MATERIALS & SUPPLIES - GENERAL	4,000,000	50,000	50,000	1.25
22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS	22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS	22022302	BOOKS				
22022305       PRINTING OF NON SECURITY DOCUMENTS         22022306       PRINTING OF SECURITY DOCUMENTS         22022307       DRUGS/LABORATORY/MEDICAL SUPPLIES         22022308       FIELD & CAMPING MATERIALS SUPPLIES         22022309       UNIFORMS & OTHER CLOTHING         22022310       TEACHING AIDS / INSTRUCTION MATERIALS	22022303	NEWSPAPERS				
22022306       PRINTING OF SECURITY DOCUMENTS         22022307       DRUGS/LABORATORY/MEDICAL SUPPLIES         22022308       FIELD & CAMPING MATERIALS SUPPLIES         22022309       UNIFORMS & OTHER CLOTHING         22022310       TEACHING AIDS / INSTRUCTION MATERIALS	22022304	MAGAZINES & PERIODICALS				
22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS	22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022308       FIELD & CAMPING MATERIALS SUPPLIES         22022309       UNIFORMS & OTHER CLOTHING         22022310       TEACHING AIDS / INSTRUCTION MATERIALS	22022306	PRINTING OF SECURITY DOCUMENTS				
22022308       FIELD & CAMPING MATERIALS SUPPLIES         22022309       UNIFORMS & OTHER CLOTHING         22022310       TEACHING AIDS / INSTRUCTION MATERIALS	22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022310 TEACHING AIDS / INSTRUCTION MATERIALS	22022308					
22022310 TEACHING AIDS / INSTRUCTION MATERIALS	22022309	UNIFORMS & OTHER CLOTHING				
22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES	22022310					
	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				

		1	
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312 FINANCIAL STATEMENTS	(7.1.0)		
22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE	` /		
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			

22022709	ALIDITING OF ACCOUNTS			
22022709 220228	AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL	2 500 000	0	0.00
22022801	MOTOR VEHICLE FUEL COST	2,500,000	U	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	+		
22022806	FINANCIAL CHARGES - GENERAL	200.000	0	0.00
220229	BANK CHARGES (OTHER THAN INTEREST)	200,000	U	0.00
22022901	· · · · · · · · · · · · · · · · · · ·			
22022902	INSURANCE PREMIUM			
	OTHER CRF BANK CHARGES INTEREST/DISCOUNT ON FOREIGN LOAN			
22022905		<del> </del>		
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS	<del> </del>		
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	4 500 000		0.00
220220	MISCELLANEOUS EXPENSES GENERAL	1,500,000	0	0.00
22022001	REFRESHMENT & MEALS			
	HONORARIUM & SITTING ALLOWANCE PUBLICITY & ADVERTISEMENTS			
22022003	MEDICAL EXPENSES-LOCAL			
22022004	POSTAGES & COURIER SERVICES			
22022007	WELFARE PACKAGES			
22022007	SUBSCRIPTION TO PROFESSIONAL BODIES	+		
22022008	SPORTING ACTIVITIES			
22022009	DIRECT TEACHING & LABORATORY COST			
22022010	ANNUAL BUDGET EXPENSES & ADMINISTRATION	+		
22022014	ELECTION-LOGISTICS SUPPORT	+		
22022021	MARGIN FOR INCREASE IN COSTS	+		
22022037	CONTINGENCY			
22022041	RECURRENT ADJUSTMENT			
22022042 2203	NECONNEIN   ADJUSTIMENT			
220301				
220301	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			

#### GOVERNMENT HOUSE 011100100100

22040203 CONTRIBUTION TO INTERNATIONAL ORGANIZATION	
22040204 EXTERNAL FINANCIAL OBLIGATIONS	
2205 SUBSIDIES GENERAL	
220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	
22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES	
22050102 MEAL 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** 

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

'011103300100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	first qter		
2					
	PERSONNEL COST			0	#DIV/0!
2101	SALARY			0	#DIV/0!
	SALARIES AND WAGES	900,000		0	0.00
	SALARY			0	#DIV/0!
	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!
	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000		0	0.00
	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				

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22022204	SATELLITE BROADCASTING ACCESS CHARGES			
22022205	WATER RATES			
22022206	SEWAGE CHARGES			
	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			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
	FINANCIAL STATEMENTS			
	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL			
	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	500,000	0	0.00
	MAINTENANCE OF OFFICE FURNITURE			
	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022405	MAINTENANCE OF PLANTS/GENERATORS			
22022406	OTHER MAINTENANCE 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			

### **GOVERNMENT HOUSE**

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				1
	OTHER SERVICES - GENERAL			
	SECURITY SERVICES			
	OFFICE RENT			
	RESIDENTIAL RENT			
	SECURITY VOTE (INCLUDING OPERATIONS)			
	CLEANING & FUMIGATION SERVICES			
	LAND USE CHARGES			
	RESCUE SERVICES			
	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	FINANCIAL CONSULTING			
	INFORMATION TECHNOLOGY CONSULTING			
	LEGAL SERVICES			
	ENGINEERING SERVICES			
	ARCHITECTURAL SERVICES			
	SURVEYING SERVICES			
	AGRICULTURAL CONSULTING			
	MEDICAL CONSULTING			
	AUDITING OF ACCOUNTS	400,000	0	
	FUEL & LUBRICANTS - GENERAL	100,000	0	0.00
	MOTOR VEHICLE FUEL COST			
	OTHER TRANSPORT EQUIPMENT FUEL COST			
	PLANT / GENERATOR FUEL COST			
	AIRCRAFT FUEL COST			
	SEA BOAT FUEL COST			
	COOKING GAS/FUEL COST			
	FINANCIAL CHARGES - GENERAL			
	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
22022904	OTHER CRF BANK CHARGES			
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220220	MISCELLANEOUS EXPENSES GENERAL			
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			

	PUBLICITY & ADVERTISEMENTS		
	MEDICAL EXPENSES-LOCAL		
22022006	POSTAGES & COURIER SERVICES		
	WELFARE PACKAGES		
	SUBSCRIPTION TO PROFESSIONAL BODIES		
22022009	SPORTING ACTIVITIES		
22022010	DIRECT 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		
	HEALTH SUBSIDY		
22050108	RELIGIOUS PILGRIMAGE SUBSIDY		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		

GOVERNMENT HOUSE 011100100100

2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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				

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2103	SOCIAL BENEFITS			
210301	SOCIAL BENEFITS			
	GRATUITY			
	PENSION			
	DEATH BENEFITS			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST	10.000.000		
220221	TRAVEL& TRANSPORT - GENERAL	10,000,000	0	0.00
	LOCAL TRAVEL & TRANSPORT: TRAINING			
	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2.222.222		
220222	UTILITIES - GENERAL	2,000,000	0	0.00
	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
22022204	SATELLITE BROADCASTING ACCESS CHARGES			
22022205	WATER RATES			
22022206	SEWAGE CHARGES			
22022207	LEASED COMMUNICATION LINES(S)			
22022208	MULTI YEAR TARIFF ORDER			
22022209	INTERACTIVE LEARNING NETWORK			
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL	7.000.000		
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	0	0.00
	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
	BOOKS			
	NEWSPAPERS			
	MAGAZINES & PERIODICALS			
-	PRINTING OF NON SECURITY DOCUMENTS			
22022306	PRINTING OF SECURITY DOCUMENTS			
	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			

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	CTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312 FINANC				
	CTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC			
	NANCE SERVICES - GENERAL	10,000,000	0	0.00
	NANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
L L	NANCE OF OFFICE FURNITURE			
	NANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
	NANCE OF OFFICE / IT EQUIPMENTS			
	NANCE OF PLANTS/GENERATORS			
	MAINTENANCE SERVICES			
+	NANCE OF STREET LIGHTINGS			
_	NANCE OF COMMUNICATION EQUIPMENT			
	NANCE OF MARKETS/PUBLIC PLACES			
	ROAD MAINTENANCE			
	IG - GENERAL			
22022501 LOCAL				
	ATIONAL TRAINING			
	SERVICES - GENERAL			
22022601 SECURI				
22022602 OFFICE				
22022603 RESIDE				
	TY VOTE (INCLUDING OPERATIONS)			
	NG & FUMIGATION SERVICES			
22022606 LAND U				
22022607 RESCUI	E SERVICES			
220227 CONSU	LTING & PROFESSIONAL SERVICES - GENERAL			
22022701 FINANC				
22022702 INFORM	IATION TECHNOLOGY CONSULTING			
22022703 LEGAL S	SERVICES			
22022704 ENGINE	ERING SERVICES			
22022705 ARCHIT	ECTURAL SERVICES			
22022706 SURVE	YING SERVICES			
22022707 AGRICU	LTURAL CONSULTING			
22022708 MEDICA	L CONSULTING			
22022709 AUDITIN	IG OF ACCOUNTS			
22022710				

220228 F	FUEL & LUBRICANTS - GENERAL	5,000,000	0	0.00
22022801 M	MOTOR VEHICLE FUEL COST	, ,		
22022802 C	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803 P	PLANT / GENERATOR FUEL COST			
220229 F	FINANCIAL CHARGES - GENERAL	200,000	0	0.00
22022901 B	BANK CHARGES (OTHER THAN INTEREST)			
22022902 IN	NSURANCE PREMIUM			
22022904 C	OTHER CRF BANK CHARGES			
22022905 IN	NTEREST/DISCOUNT ON FOREIGN LOAN			
22022906 F	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22022907 D	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220220 N	MISCELLANEOUS EXPENSES GENERAL	5,000,000	0	0.00
22022001 R	REFRESHMENT & MEALS			
	HONORARIUM & SITTING ALLOWANCE			
22022003 P	PUBLICITY & ADVERTISEMENTS			
22022004 N	MEDICAL EXPENSES-LOCAL			
	POSTAGES & COURIER SERVICES			
	VELFARE PACKAGES			
	SUBSCRIPTION TO PROFESSIONAL BODIES			
	SPORTING ACTIVITIES			
22022010 D	DIRECT TEACHING & LABORATORY COST			
	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
	ELECTION-LOGISTICS SUPPORT			
	MARGIN FOR INCREASE IN COSTS			
	CONTINGENCY			
	RECURRENT ADJUSTMENT			
2203				
	STAFF LOANS AND ADVANCES	700,000	0	0.00
	GRANTS AND CONTRIBUTIONS GENERAL			
	OCAL GRANTS AND CONTRIBUTIONS			
	FOREIGN GRANTS AND CONTRIBUTIONS			
	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
	EXTERNAL FINANCIAL OBLIGATIONS			
	SUBSIDIES GENERAL			
220501 S	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			

#### GOVERNMENT HOUSE 011100100100

22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL 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			
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### **GOVERNMENT HOUSE**

O11100100100

2			
21	PERSONNEL COST	0	#DIV/0!
2101	SALARY	0	#DIV/0!
210101	SALARIES AND WAGES	0	#DIV/0!
	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		
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		
	LOCAL TRAVEL & TRANSPORT: TRAINING		
	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		
	SATELLITE BROADCASTING ACCESS CHARGES		
	WATER RATES		
22022206	SEWAGE CHARGES		
22022207	LEASED COMMUNICATION LINES(S)		
22022208	MULTI YEAR TARIFF ORDER		
22022209	INTERACTIVE LEARNING NETWORK		

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	SOFTWARE CHARGES/ LICENCE RENEWAL			
	MATERIALS & SUPPLIES - GENERAL			
22022302				
	NEWSPAPERS			
	MAGAZINES & PERIODICALS			
	PRINTING OF NON SECURITY DOCUMENTS			
	PRINTING OF SECURITY DOCUMENTS			
	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	FINANCIAL STATEMENTS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
	MAINTENANCE OF OFFICE FURNITURE			
	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022405	MAINTENANCE OF PLANTS/GENERATORS			
22022406	OTHER MAINTENANCE 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			

	LAND USE CHARGES			
	RESCUE SERVICES			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	FINANCIAL CONSULTING			
	INFORMATION TECHNOLOGY CONSULTING			
	LEGAL SERVICES			
22022704	ENGINEERING SERVICES			
	ARCHITECTURAL SERVICES			
22022706	SURVEYING SERVICES			
	AGRICULTURAL CONSULTING			
22022708	MEDICAL CONSULTING			
22022709	AUDITING OF ACCOUNTS			
22022710				
	FUEL & LUBRICANTS - GENERAL			
22022801	MOTOR VEHICLE FUEL COST			
	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
	FINANCIAL CHARGES - GENERAL			
	BANK CHARGES (OTHER THAN INTEREST)			
	INSURANCE PREMIUM			
22022904	OTHER CRF BANK CHARGES			
	INTEREST/DISCOUNT ON FOREIGN LOAN			
	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220220	MISCELLANEOUS EXPENSES GENERAL	100,000,000		
	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
22022003	PUBLICITY & ADVERTISEMENTS			
22022004	MEDICAL EXPENSES-LOCAL			
	POSTAGES & COURIER SERVICES			
22022007	WELFARE PACKAGES			
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22022009	SPORTING ACTIVITIES			
22022010	DIRECT 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		
	AGRICULTURAL INPUTS SUBSIDY		
22050107	HEALTH SUBSIDY		
22050108	RELIGIOUS PILGRIMAGE SUBSIDY		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		
2209	LOSS ON FOREIGN EXCHANGE		
220901	LOSS ON FOREIGN EXCHANGE		
22090101	LOSS ON FOREIGN EXCHANGE		
23	RESEARCH AND DEVELOPMENT - RECURRENT		

GOVERNMENT HOUSE 011100100100

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				
	SALARIES AND WAGES (INCLUDING RECRUITMENT OF MEDICAL				
210101	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				
	SOCIAL CONTRIBUTIONS				
21020223	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				

2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,000,000	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
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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

	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000		0	0.00
	MAINTENANCE OF PLANTS/GENERATORS	10,000,000		0	0.00
	OTHER MAINTENANCE SERVICES				
	MAINTENANCE OF STREET LIGHTINGS				
	MAINTENANCE OF COMMUNICATION EQUIPMENT				
	MAINTENANCE OF MARKETS/PUBLIC PLACES				
	MINOR ROAD MAINTENANCE				
	TRAINING - GENERAL				
	LOCAL TRAINING	10,000,000		0	0.00
	INTERNATIONAL TRAINING	10,000,000		0	0.00
	N/A				
	OTHER SERVICES - GENERAL				
	SECURITY SERVICES				
	OFFICE RENT				
	RESIDENTIAL RENT				
	SECURITY VOTE (INCLUDING OPERATIONS)				
	CLEANING & FUMIGATION SERVICES	20,000,000	10,750,000	10,750,000	53.75
	LAND USE CHARGES				
	RESCUE SERVICES				
	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
	FINANCIAL CONSULTING				
	INFORMATION TECHNOLOGY CONSULTING				
	LEGAL SERVICES				
	ENGINEERING SERVICES				
	ARCHITECTURAL SERVICES				
	SURVEYING SERVICES				
	AGRICULTURAL CONSULTING				
	MEDICAL CONSULTING				
	AUDITING OF ACCOUNTS				
	FUEL & LUBRICANTS - GENERAL				
	MOTOR VEHICLE FUEL COST				
	OTHER TRANSPORT EQUIPMENT FUEL COST				
	PLANT / GENERATOR FUEL COST	40,000,000	37,700,000	37,700,000	94.25
22022806	COOKING GAS/FUEL COST				
220229 F	FINANCIAL CHARGES - GENERAL BANK CHARGES (OTHER THAN INTEREST)				

22022902	INSURANCE PREMIUM	2,000,000	0	0.00
22022904				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
22022906				
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			

#### GOVERNMENT HOUSE 011100100100

22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
220502	SUBSIDY TO PRIVATE COMPANIES			
22050201	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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 012300100100

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

	SALARY				
	OVER TIME PAYMENTS				
	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
	ALLOWANCES AND SOCIAL CONTRIBUTION				
	ALLOWANCES	7,213,000		0	0.00
	NON REGULAR ALLOWANCES				
	SOCIAL CONTRIBUTIONS				
	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				
	LOCAL TRAVEL & TRANSPORT: OTHERS				
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
	UTILITIES - GENERAL	2,000,000	600,000	600,000	30.00
	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
	INTERACTIVE LEARNING NETWORK				
22022209	INTERACTIVE LEARNING NETWORK				
	SOFTWARE CHARGES/ LICENCE RENEWAL				
22022210		25,000,000	500,000	500,000	2.00
22022210 220223	SOFTWARE CHARGES/ LICENCE RENEWAL	25,000,000	500,000	500,000	2.00

		ľ	7		
	NEWSPAPERS				
	MAGAZINES & PERIODICALS				
	PRINTING OF NON SECURITY DOCUMENTS				
	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	11,000,000	400,000	400,000	3.64
	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
	TRAINING - GENERAL	20,000,000	400,000	400,000	2.00
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
	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				

22022702	INFORMATION 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				
	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				
	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
	MISCELLANEOUS EXPENSES GENERAL	10,000,000	6,561,620	6,561,620	65.62
22022001	REFRESHMENT & MEALS				
	HONORARIUM & SITTING ALLOWANCE	2,000,000		0	0.00
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT TEACHING & LABORATORY COST				
	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022021	ELECTION-LOGISTICS SUPPORT				
22022037	MARGIN FOR INCREASE IN COSTS				
22022041	CONTINGENCY				
ZZOZZOTI					

### 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		
	EDUCATION SUBSIDY		
	AGRICULTURAL INPUTS SUBSIDY		
22050107	HEALTH SUBSIDY		
22050108	RELIGIOUS PILGRIMAGE SUBSIDY		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		
2209	LOSS ON FOREIGN EXCHANGE		
220901	LOSS ON FOREIGN EXCHANGE		
22090101	LOSS ON FOREIGN EXCHANGE		
23	RESEARCH 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

**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		

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

22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES	
	MINOR ROAD MAINTENANCE	
22022413 220225	TRAINING - GENERAL	
	LOCAL TRAINING	
	INTERNATIONAL TRAINING	
22022502 220226	OTHER SERVICES - GENERAL	
	SECURITY SERVICES	
	OFFICE RENT	
	,	
	LAND USE CHARGES	
	RESCUE SERVICES	
22022007 220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	
	INFORMATION TECHNOLOGY CONSULTING	
	LEGAL SERVICES	
	ENGINEERING SERVICES	
	ARCHITECTURAL SERVICES	
	SURVEYING SERVICES	
	AGRICULTURAL CONSULTING	
	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	

22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	
220220	MISCELLANEOUS EXPENSES GENERAL	
	REFRESHMENT & MEALS	
22022002	HONORARIUM & SITTING ALLOWANCE	
22022003	PUBLICITY & ADVERTISEMENTS	
22022004	MEDICAL EXPENSES-LOCAL	
22022006	POSTAGES & COURIER SERVICES	
22022007	WELFARE PACKAGES	
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	
22022009	SPORTING ACTIVITIES	
22022010	DIRECT 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	
	EDUCATION SUBSIDY	
22050106	AGRICULTURAL INPUTS SUBSIDY	
	HEALTH SUBSIDY	
	RELIGIOUS PILGRIMAGE SUBSIDY	
220502	SUBSIDY TO PRIVATE COMPANIES	
22050201	SUBSIDY TO PRIVATE COMPANIES	
2207	TRANSFERS-PAYMENT	
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	

#### GOVERNMENT HOUSE 011100100100

PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	
PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	
PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	
CRF REVENUE REMITTANCE BY PSEs	
TRANSFERS-PAYMENT TO INDIVIDUALS	
TRANSFERS-PAYMENT TO INDIVIDUALS	
TRANSFERS-PAYMENT TO UNEMPLOYED	
TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	
LOSS ON FOREIGN EXCHANGE	
LOSS ON FOREIGN EXCHANGE	
LOSS ON FOREIGN EXCHANGE	
RESEARCH AND DEVELOPMENT - RECURRENT	
RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	
RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	
RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	
TOTAL RECURRENT EXPENDITURE	
	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS CRF REVENUE REMITTANCE BY PSES TRANSFERS-PAYMENT TO INDIVIDUALS TRANSFERS-PAYMENT TO UNEMPLOYED TRANSFERS-PAYMENT TO UNEMPLOYED TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP LOSS ON FOREIGN EXCHANGE LOSS ON FOREIGN EXCHANGE LOSS ON FOREIGN EXCHANGE RESEARCH AND DEVELOPMENT - RECURRENT RESEARCH AND DEVELOPMENT - RECURRENT (R&D) RESEARCH AND DEVELOPMENT - RECURRENT (R&D)

# 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				

	I			
	NON REGULAR ALLOWANCES			
	SOCIAL CONTRIBUTIONS			
	GROUP LIFE INSURANCE			
	EMPLOYEES COMPENSATION FUND			
	HOUSING FUND CONTRIBUTION			
	SOCIAL BENEFITS			
	SOCIAL BENEFITS			
	GRATUITY			
	PENSION			
	DEATH BENEFITS			
	OTHER RECURRENT COSTS			
	OVERHEAD COST			
	TRAVEL& TRANSPORT - GENERAL	16,275,000	0	0.00
	LOCAL TRAVEL & TRANSPORT: TRAINING			
	LOCAL TRAVEL & TRANSPORT: OTHERS			
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
	UTILITIES - GENERAL	7,350,000	0	0.00
	ELECTRICITY CHARGES			
	TELEPHONE CHARGES			
	INTERNET ACCESS CHARGES			
	SATELLITE BROADCASTING ACCESS CHARGES			
	WATER RATES			
	SEWAGE CHARGES			
	LEASED COMMUNICATION LINES(S)			
22022208	MULTI YEAR TARIFF ORDER			
	INTERACTIVE LEARNING NETWORK			
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL			
220223	MATERIALS & SUPPLIES - GENERAL	3,300,000	0	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
	BOOKS			
22022303	NEWSPAPERS			
22022304	MAGAZINES & PERIODICALS			
22022305	PRINTING OF NON SECURITY DOCUMENTS			
22022306	PRINTING OF SECURITY DOCUMENTS			
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			

22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	FINANCIAL STATEMENTS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL	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			
	ARCHITECTURAL SERVICES SURVEYING SERVICES			

22022707	AGRICULTURAL CONSULTING			
	MEDICAL CONSULTING			
	AUDITING OF ACCOUNTS			
220228	FUEL & LUBRICANTS - GENERAL	15,000,000	0	0.00
	MOTOR VEHICLE FUEL COST			
	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)			
	INSURANCE PREMIUM			
22022904	OTHER CRF BANK CHARGES			
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
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			
	MEDICAL EXPENSES-LOCAL			
22022006	POSTAGES & COURIER SERVICES			
22022007	WELFARE PACKAGES			
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
	SPORTING ACTIVITIES			
22022010	DIRECT 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			

#### GOVERNMENT HOUSE 011100100100

22040204	EXTERNAL FINANCIAL OBLIGATIONS				
2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22050102	MEAL 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

**GOVERNMENT HOUSE** 

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**COUNCIL FOR ARTS AND CULTURE** 

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ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
2					
	PERSONNEL COST				
	SALARY				
	SALARIES AND WAGES				
	SALARY	90,000,000		0	0.00
	OVER TIME PAYMENTS				
	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
	ALLOWANCES AND SOCIAL CONTRIBUTION				
	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
	SOCIAL CONTRIBUTIONS				
	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
	PENSION				
21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	15,000,000	50,000	50,000	0.33
	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL				
	ELECTRICITY CHARGES	525,000	50,000	50,000	9.52
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				

	E BROADCASTING ACCESS CHARGES				
22022205 WATER I					
	CHARGES				
	COMMUNICATION LINES(S)				
	AR TARIFF ORDER				
	TIVE LEARNING NETWORK				
22022210 SOFTWA	RE CHARGES/ LICENCE RENEWAL				
	LS & SUPPLIES - GENERAL				
	STATIONERIES/COMPUTER CONSUMABLES	1,050,000	20,000	20,000	1.90
22022302 BOOKS		105,000		0	0.00
22022303 NEWSPA					
	IES & PERIODICALS				
	G OF NON SECURITY DOCUMENTS				
22022306 PRINTIN	G OF SECURITY DOCUMENTS				
22022307 DRUGS/L	ABORATORY/MEDICAL SUPPLIES				
	CAMPING MATERIALS SUPPLIES	1,050,000		0	0.00
22022309 UNIFORM	IS & OTHER CLOTHING	2,467,000	30,000	30,000	1.22
	G AIDS / INSTRUCTION MATERIALS				
22022311 FOOD ST	UFF / CATERING MATERIALS SUPPLIES				
	TION, PUBLICATION AND CIRCULATION OF ANNUAL				
	AL STATEMENTS				
	TION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	)			
	IANCE SERVICES - GENERAL				
	ANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,050,000		0	0.00
	ANCE OF OFFICE FURNITURE	1,050,000		0	0.00
	ANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,625,000		0	0.00
	ANCE OF OFFICE / IT EQUIPMENTS	1,050,000		0	0.00
22022405 MAINTEN	ANCE OF PLANTS/GENERATORS	105,000		0	0.00
22022406 OTHER N	IAINTENANCE SERVICES	525,000		0	0.00
22022410 MAINTEN	ANCE OF STREET LIGHTINGS				
22022411 MAINTEN	ANCE OF COMMUNICATION EQUIPMENT				
22022412 MAINTEN	ANCE OF MARKETS/PUBLIC PLACES				
22022413 MINOR R					
ZZUZZTIU IVIINOINI	OAD MAINTENANCE				
	OAD MAINTENANCE G - GENERAL				
	G - GENERAL				

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220226	OTHER SERVICES - GENERAL				
	SECURITY SERVICES				
	OFFICE RENT				
	RESIDENTIAL RENT				
	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	0.0
22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022803	PLANT / GENERATOR FUEL COST	315,000		0	0.0
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				
	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL				
22022001	REFRESHMENT & MEALS	1,575,000		0	0.0
22022002	HONORARIUM & SITTING ALLOWANCE				
	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				

	POSTAGES & COURIER SERVICES			
	WELFARE PACKAGES	525,000	0	0.00
	SUBSCRIPTION TO PROFESSIONAL BODIES			
	SPORTING ACTIVITIES			
22022010	DIRECT TEACHING & LABORATORY COST			
22022014				
22022021	ELECTION-LOGISTICS SUPPORT			
22022037	MARGIN FOR INCREASE IN COSTS			
22022041	CONTINGENCY			
	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			
	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL 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			

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22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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 032600100100

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		·		

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	SOCIAL BENEFITS				
	GRATUITY				
	PENSION				
	DEATH BENEFITS				
	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
	TRAVEL& TRANSPORT - GENERAL	4,025,000	1,200,000	1,200,000	29.81
	LOCAL TRAVEL & TRANSPORT: TRAINING				
	LOCAL TRAVEL & TRANSPORT: OTHERS				
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
	UTILITIES - GENERAL	3,440,000	600,000	600,000	17.44
	ELECTRICITY CHARGES				
	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
	WATER RATES				
22022206	SEWAGE CHARGES				
	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				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	FINANCIAL STATEMENTS				

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				
	INFORMATION 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			
	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			
	WELFARE PACKAGES			
	SUBSCRIPTION TO PROFESSIONAL BODIES			
	SPORTING ACTIVITIES			
	DIRECT 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			

#### GOVERNMENT HOUSE 011100100100

			1		
22050102	MEAL SUBSIDY				
	PETROLEUM/ENERGY SUBSIDY			`	
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

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	F QTER		Performance
2					
21	PERSONNEL COST				
	SALARY				
	SALARIES AND WAGES	560,000,000	189,868,560	189,868,560	33.91
	SALARY				
	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
	ALLOWANCES	5,670,000		0	0.00
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
	GROUP LIFE INSURANCE				
	EMPLOYEES COMPENSATION FUND				
	HOUSING FUND CONTRIBUTION				
	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
	GRATUITY				
	PENSION				
	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	2,205,000	150,000	150,000	6.80
	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				

			1		
	LEASED COMMUNICATION LINES(S)				
	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				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	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				
	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	1,000,000		0	0.00
	LOCAL TRAINING	, ,			3300
	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL	1,000,000		0	0.00
	SECURITY SERVICES	, ,			3333
	OFFICE RENT				

	RESIDENTIAL RENT			
	SECURITY VOTE (INCLUDING OPERATIONS)			
	CLEANING & FUMIGATION SERVICES			
	LAND USE CHARGES			
	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,050,000	0	0.00
	FINANCIAL CONSULTING			
	INFORMATION TECHNOLOGY CONSULTING			
	ENGINEERING SERVICES			
22022705	ARCHITECTURAL SERVICES			
	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	, i		
22022002	HONORARIUM & SITTING ALLOWANCE			
22022003	PUBLICITY & ADVERTISEMENTS			
22022004	MEDICAL EXPENSES-LOCAL			
22022006	POSTAGES & COURIER SERVICES			
	WELFARE PACKAGES			
	SUBSCRIPTION TO PROFESSIONAL BODIES			
	SPORTING ACTIVITIES			
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22022010 DIRECT TEACHING & LABORATORY COST  22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION  22022021 ELECTION-LOGISTICS SUPPORT  22022037 MARGIN FOR INCREASE IN COSTS  22022041 CONTINGENCY	
22022021 ELECTION-LOGISTICS SUPPORT 22022037 MARGIN FOR INCREASE IN COSTS 22022041 CONTINGENCY	
22022037 MARGIN FOR INCREASE IN COSTS 22022041 CONTINGENCY	
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	

GOVERNMENT HOUSE 011100100100

22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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		

### **GOVERNMENT HOUSE**

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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		
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL		
22022312	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		

22022403		<u></u>		
22022405		MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		
20022406	22022404	·		
22022410   MAINTENANCE OF STREET LIGHTINGS	22022405			
22022411   MAINTENANCE OF COMMUNICATION EQUIPMENT   22022412   MAINTENANCE OF MARKETS/PUBLIC PLACES   22022413   MINOR ROAD MAINTENANCE   220225   TRAINING - GENERAL   2202250   LOCAL TRAINING   22022502   IINTERNATIONAL TRAINING   22022502   IINTERNATIONAL TRAINING   22022502   IINTERNATIONAL TRAINING   22022603   SECURITY SERVICES - GENERAL   22022603   SECURITY SERVICES   22022603   RESIDENTIAL RENT   22022604   SECURITY VOTE (INCLUDING OPERATIONS)   22022605   CLEANING & FUMIGATION SERVICES   22022606   LAND USE CHARGES   22022606   LAND USE CHARGES   22022607   RESCUE SERVICES   2202270   FINANCIAL CONSULTING   2202270   INFORMATION TECHNOLOGY CONSULTING   22022701   FINANCIAL CONSULTING   22022704   ENGINEERING SERVICES   22022704   ENGINEERING SERVICES   22022705   ARCHITECTURAL SERVICES   22022706   SURVEYING SERVICES   22022707   AGRICULTURAL CONSULTING   22022707   AGRICULTURAL CONSULTING   22022708   MEDICAL CONSULTING   22022709   AUDITING OF ACCOUNTS   22022709   AUDITING OF ACCOUNTS   22022708   MEDICAL CONSULTING   22022708   MEDICAL CONSULTING   22022708   MEDICAL CONSULTING   22022709   AUDITING OF ACCOUNTS   22022801   MOTOR VEHICLE FUEL COST   22022801   MOTOR VEHICLE FUEL COST   22022802   OTHER TRANSPORT EQUIPMENT FUEL COST   22022806   COOKING GAS/FUEL COST   22022806   COOKING GAS/FUEL COST   22022806   COOKING GAS/FUEL COST   22022806   COOKING GAS/FUEL COST   22022807   FINANCIAL CHARGES - GENERAL   52,000   54,600   220229   ENDICAL CHARGES - GENERAL   52,000   54,600   220224   ENDICAL CHARGES - GENERAL   52,000   54,600   220224   ENDICAL CHARGES - GENERAL   52,000   54,600   220224   ENDICAL CHARG	22022406			
22022412   MAINTENANCE OF MARKETS/PUBLIC PLACES	22022410	MAINTENANCE OF STREET LIGHTINGS		
22022413	22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT		
2202250	22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22022501   LOCAL TRAINING	22022413	MINOR ROAD MAINTENANCE		
20022502	220225	TRAINING - GENERAL		
2002260	22022501	LOCAL TRAINING		
22022601   SECURITY SERVICES   22022602   OFFICE RENT	22022502	INTERNATIONAL TRAINING		
22022602       OFFICE RENT         22022603       RESIDENTIAL RENT         22022604       SECURITY VOTE (INCLUDING OPERATIONS)         22022605       CLEANING & FUMIGATION SERVICES         22022606       LAND USE CHARGES         22022607       RESCUE SERVICES         2202270       RESCUE SERVICES         22022701       FINANCIAL CONSULTING         22022702       INFORMATION TECHNOLOGY CONSULTING         22022703       LEGAL SERVICES         22022704       ENGINEERING SERVICES         22022705       ARCHITECTURAL SERVICES         22022706       SURVEYING SERVICES         22022707       AGRICULTURAL CONSULTING         22022708       MEDICAL CONSULTING         22022709       AUDITING OF ACCOUNTS         22022801       MOTOR VEHICLE FUEL COST         22022802       OTHER TRANSPORT EQUIPMENT FUEL COST         22022803       PLANT / GENERATOR FUEL COST         22022806       COOKING GAS/FUEL COST         2202289       FINANCIAL CHARGES - GENERAL         52,000       54,600	220226	OTHER SERVICES - GENERAL		
22022603   RESIDENTIAL RENT	22022601	SECURITY SERVICES		
22022604   SECURITY VOTE (INCLUDING OPERATIONS)	22022602	OFFICE RENT		
22022605   CLEANING & FUMIGATION SERVICES	22022603	RESIDENTIAL RENT		
22022606         LAND USE CHARGES           2202270         RESCUE SERVICES           2202271         FINANCIAL CONSULTING           22022702         INFORMATION TECHNOLOGY CONSULTING           22022703         LEGAL SERVICES           22022704         ENGINEERING SERVICES           22022705         ARCHITECTURAL SERVICES           22022706         SURVEYING SERVICES           22022707         AGRICULTURAL CONSULTING           22022708         MEDICAL CONSULTING           22022709         AUDITING OF ACCOUNTS           2202280         MOTOR VEHICLE FUEL COST           22022801         MOTOR VEHICLE FUEL COST           22022802         OTHER TRANSPORT EQUIPMENT FUEL COST           22022803         PLANT / GENERATOR FUEL COST           22022806         COOKING GAS/FUEL COST           2202289         FINANCIAL CHARGES - GENERAL         52,000           54,600	22022604	SECURITY VOTE (INCLUDING OPERATIONS)		
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           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	22022605	CLEANING & FUMIGATION 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           2202280         FUEL & LUBRICANTS - GENERAL         105,000           22022801         MOTOR VEHICLE FUEL COST           22022802         OTHER TRANSPORT EQUIPMENT FUEL COST           22022803         PLANT / GENERATOR FUEL COST           22022806         COOKING GAS/FUEL COST           220229         FINANCIAL CHARGES - GENERAL         52,000           54,600	22022606	LAND USE CHARGES		
22022701       FINANCIAL CONSULTING         22022702       INFORMATION TECHNOLOGY CONSULTING         22022703       LEGAL SERVICES         22022704       ENGINEERING SERVICES         22022705       ARCHITECTURAL SERVICES         22022706       SURVEYING SERVICES         22022707       AGRICULTURAL CONSULTING         22022708       MEDICAL CONSULTING         22022709       AUDITING OF ACCOUNTS         2202280       FUEL & LUBRICANTS - GENERAL       105,000       110,250         22022801       MOTOR VEHICLE FUEL COST         22022802       OTHER TRANSPORT EQUIPMENT FUEL COST       22022803         22022803       PLANT / GENERATOR FUEL COST         22022806       COOKING GAS/FUEL COST         2202229       FINANCIAL CHARGES - GENERAL       52,000       54,600	22022607	RESCUE SERVICES		
22022702       INFORMATION TECHNOLOGY CONSULTING         22022703       LEGAL SERVICES         22022704       ENGINEERING SERVICES         22022705       ARCHITECTURAL SERVICES         22022706       SURVEYING SERVICES         22022707       AGRICULTURAL CONSULTING         22022708       MEDICAL CONSULTING         22022709       AUDITING OF ACCOUNTS         2202280       FUEL & LUBRICANTS - GENERAL       105,000         22022801       MOTOR VEHICLE FUEL COST         22022802       OTHER TRANSPORT EQUIPMENT FUEL COST         22022803       PLANT / GENERATOR FUEL COST         22022806       COOKING GAS/FUEL COST         220229       FINANCIAL CHARGES - GENERAL       52,000				
22022703       LEGAL SERVICES         22022705       ENGINEERING 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       52,000	22022701	FINANCIAL CONSULTING		
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       52,000	22022702	INFORMATION TECHNOLOGY CONSULTING		
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       52,000	22022703	LEGAL 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       52,000	22022704	ENGINEERING 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         52,000       54,600	22022705	ARCHITECTURAL SERVICES		
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         52,000       54,600	22022706	SURVEYING SERVICES		
22022709         AUDITING OF ACCOUNTS         105,000         110,250           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         22022806         FINANCIAL CHARGES - GENERAL         52,000         54,600	22022707	AGRICULTURAL CONSULTING		
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	22022708	MEDICAL CONSULTING		
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	22022709	AUDITING OF ACCOUNTS		
22022802         OTHER TRANSPORT EQUIPMENT FUEL COST           22022803         PLANT / GENERATOR FUEL COST           22022806         COOKING GAS/FUEL COST           220229         FINANCIAL CHARGES - GENERAL         52,000           54,600	220228	FUEL & LUBRICANTS - GENERAL	105,000	110,250
22022803         PLANT / GENERATOR FUEL COST           22022806         COOKING GAS/FUEL COST           220229         FINANCIAL CHARGES - GENERAL         52,000           54,600	22022801	MOTOR VEHICLE FUEL COST		
22022806         COOKING GAS/FUEL COST           220229         FINANCIAL CHARGES - GENERAL         52,000         54,600	22022802	OTHER TRANSPORT EQUIPMENT FUEL COST		
220229 FINANCIAL CHARGES - GENERAL 52,000 54,600	22022803	PLANT / GENERATOR FUEL COST		
, ,	22022806	COOKING GAS/FUEL COST		
22022901 BANK CHARGES (OTHER THAN INTEREST)	220229	FINANCIAL CHARGES - GENERAL	52,000	54,600
	22022901	BANK CHARGES (OTHER THAN INTEREST)		

22022902	INSURANCE PREMIUM		
22022904	OTHER CRF BANK CHARGES		
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN		
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		

#### GOVERNMENT HOUSE 011100100100

22050108	RELIGIOUS PILGRIMAGE SUBSIDY		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		
2209	LOSS ON FOREIGN EXCHANGE		
220901	LOSS ON FOREIGN EXCHANGE		
22090101	LOSS ON FOREIGN EXCHANGE		
23	RESEARCH 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	

### **GOVERNMENT HOUSE**

O11100100100

21010101   SALARY				
21010103	21010101	SALARY		
210201				
210201				
21020101	2102	ALLOWANCES AND SOCIAL CONTRIBUTION		
2102022   GROUP LIFE INSURANCE	210201		500,000	
21020223   GROUP LIFE INSURANCE   21020224   EMPLOYEES COMPENSATION FUND   21020225   HOUSING FUND CONTRIBUTION   2103   SOCIAL BENEFITS   2103010   SOCIAL BENEFITS   21030101   GRATUITY				
21020224	210202	SOCIAL CONTRIBUTIONS		
21020225	21020223			
210301   SOCIAL BENEFITS	21020224			
2103010   SOCIAL BENEFITS   21030101   GRATUITY   CI030102   PENSION   CI030103   DEATH BENEFITS   CI030103   CI030103	21020225	HOUSING FUND CONTRIBUTION		
21030101   GRATUITY   21030102   PENSION   21030103   DEATH BENEFITS   22	2103	SOCIAL BENEFITS		
21030102   PENSION	210301	SOCIAL BENEFITS		
21030103   DEATH BENEFITS	21030101	GRATUITY		
22         OTHER RECURRENT COSTS           2002         OVERHEAD COST           2202210         TRAVEL& TRANSPORT - GENERAL         250,000         100,000           22022101         LOCAL TRAVEL & TRANSPORT: TRAINING         20022102         LOCAL TRAVEL & TRANSPORT: OTHERS           22022103         INTERNATIONAL TRAVEL & TRANSPORT: OTHERS         8         1         2         1         1         2         1         1         2         1         2         1         2         2         1         2         1         2         1         2         2         1         2	21030102	PENSION		
2202         OVERHEAD COST           220221         TRAVEL& TRANSPORT - GENERAL         250,000         100,000           22022101         LOCAL TRAVEL & TRANSPORT: TRAINING         20022102         LOCAL TRAVEL & TRANSPORT: OTHERS         20022103         INTERNATIONAL TRAVEL & TRANSPORT: TRAINING         20022104         INTERNATIONAL TRAVEL & TRANSPORT: OTHERS         500,000         20022204         ELECTRICITY CHARGES         500,000         20022201         ELECTRICITY CHARGES         20022202         20022202         ELEPHONE CHARGES         20022202         20022203         INTERNET ACCESS CHARGES         20022203         INTERNET ACCESS CHARGES         20022204         SATELLITE BROADCASTING ACCESS CHARGES         20022205         WATER RATES         20022206         EWAGE CHARGES         20022206         EWAGE CHARGES         20022207         LEASED COMMUNICATION LINES(S)         20022209         MULTI YEAR TARIFF ORDER         20022209         NITERACTIVE LEARNING NETWORK         20022209         SOFTWARE CHARGES/ LICENCE RENEWAL         2002230         MATERIALS & SUPPLIES - GENERAL         20022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         000         100,000         100,000         100,000         100,000         100,000         100,000         100,000         100,000         100,000         100,000         100,000         100,000         100,000         100,000	21030103	DEATH BENEFITS		
220221         TRAVEL& TRANSPORT - GENERAL         250,000         100,000           22022101         LOCAL TRAVEL & TRANSPORT: TRAINING         2022102         2022102         2022103         2022103         2022104         2022104         2022104         2022104         2022104         2022204         202220         202220         202220         202220         202220         202220         2022201         2022201         2022202         20222202	22	OTHER RECURRENT COSTS		
22022101         LOCAL TRAVEL & TRANSPORT: TRAINING           22022102         LOCAL TRAVEL & TRANSPORT: OTHERS           22022103         INTERNATIONAL TRAVEL & TRANSPORT: TRAINING           22022104         INTERNATIONAL TRAVEL & TRANSPORT: OTHERS           220222         UTILITIES - GENERAL           20022201         ELECTRICITY CHARGES           22022202         TELEPHONE CHARGES           22022203         INTERNET ACCESS CHARGES           22022204         SATELLITE BROADCASTING ACCESS CHARGES           22022205         WATER RATES           22022206         SEWAGE 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	2202			
22022102 LOCAL TRAVEL & TRANSPORT: OTHERS 22022103 INTERNATIONAL TRAVEL & TRANSPORT: TRAINING 22022104 INTERNATIONAL TRAVEL & TRANSPORT: OTHERS  2202220 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	220221	TRAVEL& TRANSPORT - GENERAL	250,000	100,000
22022103 INTERNATIONAL TRAVEL & TRANSPORT: TRAINING 22022104 INTERNATIONAL TRAVEL & TRANSPORT: OTHERS  2202222 UTILITIES - GENERAL 22022201 ELECTRICITY CHARGES 22022202 TELEPHONE CHARGES 22022203 INTERNET ACCESS CHARGES 22022204 SATELLITE BROADCASTING ACCESS CHARGES 22022205 WATER RATES 22022205 WATER RATES 22022206 SEWAGE 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	22022101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22022104 INTERNATIONAL TRAVEL & TRANSPORT: OTHERS  2202222 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				
22022201 ELECTRICITY CHARGES 22022202 TELEPHONE CHARGES 22022203 INTERNET ACCESS CHARGES 22022204 SATELLITE BROADCASTING ACCESS CHARGES 22022205 WATER RATES 22022206 SEWAGE 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	22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22022201 ELECTRICITY CHARGES 22022202 TELEPHONE CHARGES 22022203 INTERNET ACCESS CHARGES 22022204 SATELLITE BROADCASTING ACCESS CHARGES 22022205 WATER RATES 22022206 SEWAGE 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	22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
22022202 TELEPHONE CHARGES 22022203 INTERNET ACCESS CHARGES 22022204 SATELLITE BROADCASTING ACCESS CHARGES 22022205 WATER RATES 22022206 SEWAGE 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	220222	UTILITIES - GENERAL	500,000	
22022203 INTERNET ACCESS CHARGES 22022204 SATELLITE BROADCASTING ACCESS CHARGES 22022205 WATER RATES 22022206 SEWAGE 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	22022201	ELECTRICITY CHARGES		
22022204 SATELLITE BROADCASTING ACCESS CHARGES 22022205 WATER RATES 22022206 SEWAGE 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	22022202	TELEPHONE CHARGES		
22022205 WATER RATES 22022206 SEWAGE 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	22022203	INTERNET ACCESS CHARGES		
22022206 SEWAGE 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	22022204	SATELLITE BROADCASTING ACCESS 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	22022205	WATER RATES		
22022208 MULTI YEAR TARIFF ORDER 22022209 INTERACTIVE LEARNING NETWORK 22022210 SOFTWARE CHARGES/ LICENCE RENEWAL 220223 MATERIALS & SUPPLIES - GENERAL 22022301 OFFICE STATIONERIES/COMPUTER CONSUMABLES	22022206	SEWAGE CHARGES		
22022209 INTERACTIVE LEARNING NETWORK 22022210 SOFTWARE CHARGES/ LICENCE RENEWAL  220223 MATERIALS & SUPPLIES - GENERAL 22022301 OFFICE STATIONERIES/COMPUTER CONSUMABLES	22022207	LEASED COMMUNICATION LINES(S)		
22022210 SOFTWARE CHARGES/ LICENCE RENEWAL  220223 MATERIALS & SUPPLIES - GENERAL  22022301 OFFICE STATIONERIES/COMPUTER CONSUMABLES	22022208	MULTI YEAR TARIFF ORDER		
220223     MATERIALS & SUPPLIES - GENERAL       22022301     OFFICE STATIONERIES/COMPUTER CONSUMABLES	22022209	INTERACTIVE LEARNING NETWORK		
22022301 OFFICE STATIONERIES/COMPUTER CONSUMABLES	22022210	SOFTWARE CHARGES/ LICENCE RENEWAL		
	220223	MATERIALS & SUPPLIES - GENERAL		
22022302 BOOKS	22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		
	22022302	BOOKS		

22022303   NEWSPAPERS		<u>,                                      </u>		
22022305   PRINTING OF NON SECURITY DOCUMENTS				
22022306   PRINTING OF SECURITY DOCUMENTS				
22022307   DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	22022306			
22022309	22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES		
22022310   TEACHING AIDS / INSTRUCTION MATERIALS	22022308	FIELD & CAMPING MATERIALS SUPPLIES		
20022311				
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL	22022310	TEACHING AIDS / INSTRUCTION MATERIALS		
22022312   FINANCIAL STATEMENTS	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22022313		PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL		
22022401         MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT           22022402         MAINTENANCE OF OFFICE FURNITURE           22022403         MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS           22022404         MAINTENANCE OF OFFICE / IT EQUIPMENTS           22022405         MAINTENANCE OF PLANTS/GENERATORS           22022406         OTHER MAINTENANCE SERVICES           22022410         MAINTENANCE OF STREET LIGHTINGS           22022411         MAINTENANCE OF COMMUNICATION EQUIPMENT           22022412         MAINTENANCE OF MARKETS/PUBLIC PLACES           22022413         MINOR ROAD MAINTENANCE           22022501         LOCAL TRAINING           22022502         INTERNATIONAL TRAINING           22022502         INTERNATIONAL TRAINING           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES           22022302         BOOKS           22022303         NEWSPAPERS           2202260         OTHER SERVICES - GENERAL           22022601         SECURITY SERVICES           22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)	22022312	FINANCIAL STATEMENTS		
22022401   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	22022313		)	
22022402   MAINTENANCE OF OFFICE FURNITURE	220224	MAINTENANCE SERVICES - GENERAL		
22022403   MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		·		
22022404   MAINTENANCE OF OFFICE / IT EQUIPMENTS	22022402	MAINTENANCE OF OFFICE FURNITURE		
22022405         MAINTENANCE OF PLANTS/GENERATORS           22022406         OTHER MAINTENANCE SERVICES           22022410         MAINTENANCE OF STREET LIGHTINGS           22022411         MAINTENANCE OF COMMUNICATION EQUIPMENT           22022412         MAINTENANCE OF MARKETS/PUBLIC PLACES           22022413         MINOR ROAD MAINTENANCE           20225         TRAINING - GENERAL           22022501         LOCAL TRAINING           22022502         INTERNATIONAL TRAINING           220223         MATERIALS & SUPPLIES - GENERAL         500,000           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES           22022302         BOOKS           22022303         NEWSPAPERS           2202260         OTHER SERVICES - GENERAL           22022601         SECURITY SERVICES           22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)	22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		
22022406         OTHER MAINTENANCE 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           2202230         MATERIALS & SUPPLIES - GENERAL         500,000           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES           22022302         BOOKS           22022303         NEWSPAPERS           2202260         OTHER SERVICES - GENERAL           22022601         SECURITY SERVICES           22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)	22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
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         2202230       MATERIALS & SUPPLIES - GENERAL         22022301       OFFICE STATIONERIES/COMPUTER CONSUMABLES         22022302       BOOKS         22022303       NEWSPAPERS         2202260       OTHER SERVICES - GENERAL         22022601       SECURITY SERVICES         22022602       OFFICE RENT         22022603       RESIDENTIAL RENT         22022604       SECURITY VOTE (INCLUDING OPERATIONS)		MAINTENANCE OF PLANTS/GENERATORS		
22022411       MAINTENANCE OF COMMUNICATION EQUIPMENT         22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES         22022413       MINOR ROAD MAINTENANCE         220225       TRAINING - GENERAL         22022501       LOCAL TRAINING         22022502       INTERNATIONAL TRAINING         2202230       MATERIALS & SUPPLIES - GENERAL         22022301       OFFICE STATIONERIES/COMPUTER CONSUMABLES         22022302       BOOKS         22022303       NEWSPAPERS         2202260       OTHER SERVICES - GENERAL         22022601       SECURITY SERVICES         22022602       OFFICE RENT         22022603       RESIDENTIAL RENT         22022604       SECURITY VOTE (INCLUDING OPERATIONS)				
22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES         22022413       MINOR ROAD MAINTENANCE         220225       TRAINING - GENERAL         22022501       LOCAL TRAINING         22022502       INTERNATIONAL TRAINING         220223       MATERIALS & SUPPLIES - GENERAL         22022301       OFFICE STATIONERIES/COMPUTER CONSUMABLES         22022302       BOOKS         22022303       NEWSPAPERS         2202260       OTHER SERVICES - GENERAL         22022601       SECURITY SERVICES         22022602       OFFICE RENT         22022603       RESIDENTIAL RENT         22022604       SECURITY VOTE (INCLUDING OPERATIONS)	22022410	MAINTENANCE OF STREET LIGHTINGS		
22022413         MINOR ROAD MAINTENANCE           220225         TRAINING - GENERAL           22022501         LOCAL TRAINING           22022502         INTERNATIONAL TRAINING           220223         MATERIALS & SUPPLIES - GENERAL         500,000           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES           22022302         BOOKS           22022303         NEWSPAPERS           2202260         OTHER SERVICES - GENERAL           22022601         SECURITY SERVICES           22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)	22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT		
220225         TRAINING - GENERAL           22022501         LOCAL TRAINING           22022502         INTERNATIONAL TRAINING           220223         MATERIALS & SUPPLIES - GENERAL         500,000           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES           22022302         BOOKS           22022303         NEWSPAPERS           2202260         OTHER SERVICES - GENERAL           22022601         SECURITY SERVICES           22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)	22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22022501         LOCAL TRAINING           22022502         INTERNATIONAL TRAINING           220223         MATERIALS & SUPPLIES - GENERAL         500,000           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES           22022302         BOOKS           22022303         NEWSPAPERS           2202260         OTHER SERVICES - GENERAL           22022601         SECURITY SERVICES           22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)	22022413	MINOR ROAD MAINTENANCE		
22022502         INTERNATIONAL TRAINING         500,000         50,000           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         22022302         BOOKS         22022303         NEWSPAPERS         500,000           22022601         SECURITY SERVICES - GENERAL         500,000         500,000         500,000           22022602         OFFICE RENT         22022603         22022604         SECURITY VOTE (INCLUDING OPERATIONS)         22022604         SECURITY VOTE (INCLUDING OPERATIONS)	220225	TRAINING - GENERAL		
220223         MATERIALS & SUPPLIES - GENERAL         500,000         50,000           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         22022302         BOOKS         22022303         NEWSPAPERS         500,000           2202260         OTHER SERVICES - GENERAL         500,000         500,000         500,000           22022601         SECURITY SERVICES         22022602         0FFICE RENT         22022603         RESIDENTIAL RENT         22022604         SECURITY VOTE (INCLUDING OPERATIONS)         22022604         SECURITY VOTE (INCLUDING OPERATIONS)         500,000         500,0	22022501	LOCAL TRAINING		
22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES           22022302         BOOKS           22022303         NEWSPAPERS           220226         OTHER SERVICES - GENERAL           22022601         SECURITY SERVICES           22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)	22022502	INTERNATIONAL TRAINING		
22022302         BOOKS           22022303         NEWSPAPERS           220226         OTHER SERVICES - GENERAL           22022601         SECURITY SERVICES           22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)	220223	MATERIALS & SUPPLIES - GENERAL	500,000	50,000
22022303         NEWSPAPERS           220226         OTHER SERVICES - GENERAL         500,000           22022601         SECURITY SERVICES            22022602         OFFICE RENT            22022603         RESIDENTIAL RENT            22022604         SECURITY VOTE (INCLUDING OPERATIONS)	22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		
220226         OTHER SERVICES - GENERAL         500,000           22022601         SECURITY SERVICES           22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)	22022302	BOOKS		
22022601 SECURITY SERVICES 22022602 OFFICE RENT 22022603 RESIDENTIAL RENT 22022604 SECURITY VOTE (INCLUDING OPERATIONS)	22022303	NEWSPAPERS		
22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)	220226	OTHER SERVICES - GENERAL	500,000	
22022603 RESIDENTIAL RENT 22022604 SECURITY VOTE (INCLUDING OPERATIONS)	22022601	SECURITY SERVICES		
22022604 SECURITY VOTE (INCLUDING OPERATIONS)	22022602	OFFICE RENT		
	22022603	RESIDENTIAL RENT		
22022605 CLEANING & FUMIGATION SERVICES	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	
	ARCHITECTURAL SERVICES	
	SURVEYING SERVICES	
22022707	AGRICULTURAL CONSULTING	
22022708	MEDICAL CONSULTING	
	AUDITING OF ACCOUNTS	
220224	MAINTENANCE SERVICES - GENERAL	500,000
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	
	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
	BANK CHARGES (OTHER THAN INTEREST)	
	INSURANCE PREMIUM	
	OTHER CRF BANK CHARGES	
	INTEREST/DISCOUNT ON FOREIGN LOAN	
	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	
	PUBLICITY & ADVERTISEMENTS	
	MEDICAL EXPENSES-LOCAL	
	POSTAGES & COURIER SERVICES	
	WELFARE PACKAGES	
	SUBSCRIPTION TO PROFESSIONAL BODIES	
22022009	SPORTING ACTIVITIES	

22022010	DIRECT 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	

GOVERNMENT HOUSE 011100100100

22090101	LOSS ON FOREIGN EXCHANGE		
23	RESEARCH 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		<u>-</u>			

21030103	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
	UTILITIES - GENERAL				
22022201	ELECTRICITY CHARGES				
	TELEPHONE CHARGES				
	INTERNET ACCESS CHARGES				
	SATELLITE BROADCASTING ACCESS CHARGES				
	WATER RATES				
	SEWAGE CHARGES				
	LEASED COMMUNICATION LINES(S)				
	MULTI YEAR TARIFF ORDER				
	INTERACTIVE LEARNING NETWORK				
	SOFTWARE CHARGES/ LICENCE RENEWAL				
	MATERIALS & SUPPLIES - GENERAL				
	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302					
	NEWSPAPERS				
	MAGAZINES & PERIODICALS				
	PRINTING OF NON SECURITY DOCUMENTS				
	PRINTING OF SECURITY DOCUMENTS				
	DRUGS/LABORATORY/MEDICAL SUPPLIES				
	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
	FINANCIAL STATEMENTS				
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				

F					
22022402	MAINTENANCE OF OFFICE FURNITURE				
	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
	MAINTENANCE OF PLANTS/GENERATORS				
	OTHER MAINTENANCE SERVICES				
	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
22022501	LOCAL TRAINING				
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
	SECURITY SERVICES				
22022602	OFFICE RENT				
	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
	FINANCIAL CONSULTING				
	INFORMATION TECHNOLOGY CONSULTING	500,000,000		0	0.00
	LEGAL SERVICES				
	ENGINEERING SERVICES				
	ARCHITECTURAL SERVICES				
	SURVEYING SERVICES				
	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				
	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				

220229	FINANCIAL CHARGES - GENERAL	88,000		0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)	i i			
22022902	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
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				
	MEAL SUBSIDY				
	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				

#### GOVERNMENT HOUSE 011100100100

22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH 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!

**GOVERNMENT HOUSE** 

O11100100100

210101	SALARIES AND WAGES	530,000,000	124,682,345	124,682,345	23.52
21010101	SALARY		, ,	0	#DIV/0!
	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				
	PENSION				
	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				
	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
	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL		222.25	222.22	
220223	MATERIALS & SUPPLIES - GENERAL	5,000,000	200,000	200,000	4.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				

22022303		<u></u>			<del>,</del>
22022305   MAGAZINES & PERIODICALS					
22022305   PRINTING OF NON SECURITY DOCUMENTS					
22022306   PRINTING OF SECURITY DOCUMENTS	22022304	MAGAZINES & PERIODICALS			
22022307   DRUGS/LABORATORY/MEDICAL SUPPLIES					
22022308	22022306	PRINTING OF SECURITY DOCUMENTS			
22022309	22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
TEACHING AIDS / INSTRUCTION MATERIALS	22022308	FIELD & CAMPING MATERIALS SUPPLIES			
20022311	22022309	UNIFORMS & OTHER CLOTHING			
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL	22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022312	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
2202241		PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
2202240	22022312	FINANCIAL STATEMENTS			
22022401   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC	)		
22022402   MAINTENANCE OF OFFICE FURNITURE   22022403   MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS   22022404   MAINTENANCE OF OFFICE / IT EQUIPMENTS   22022405   MAINTENANCE OF PLANTS/GENERATORS   22022406   OTHER MAINTENANCE SERVICES   22022410   MAINTENANCE OF STREET LIGHTINGS   22022411   MAINTENANCE OF STREET LIGHTINGS   22022411   MAINTENANCE OF COMMUNICATION EQUIPMENT   22022412   MINTENANCE OF MAKETS/PUBLIC PLACES   22022413   MINOR ROAD MAINTENANCE   22022413   MINOR ROAD MAINTENANCE   22022415   LOCAL TRAINING   22022501   INTERNATIONAL TRAINING   22022502   INTERNATIONAL TRAINING   22022502   INTERNATIONAL TRAINING   22022601   SECURITY SERVICES   22022601   SECURITY SERVICES   22022603   RESIDENTIAL RENT   22022604   SECURITY OTE (INCLUDING OPERATIONS)   22022606   CLEANING & FUMICATIONS   CLEANING & FUMICATIONS	220224	MAINTENANCE SERVICES - GENERAL	50,000,000	0	0.00
22022403   MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022404   MAINTENANCE OF OFFICE / IT EQUIPMENTS	22022402	MAINTENANCE OF OFFICE FURNITURE			
22022405   MAINTENANCE OF PLANTS/GENERATORS	22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022406       OTHER MAINTENANCE 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         2202260       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	22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
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         22022501       LOCAL TRAINING         22022502       INTERNATIONAL TRAINING         2202260       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	22022405	MAINTENANCE OF PLANTS/GENERATORS			
22022411       MAINTENANCE OF COMMUNICATION EQUIPMENT         22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES         22022413       MINOR ROAD MAINTENANCE         220225       TRAINING - GENERAL         22022501       LOCAL TRAINING         22022502       INTERNATIONAL TRAINING         2202260       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	22022406	OTHER MAINTENANCE SERVICES			
22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES         22022413       MINOR ROAD MAINTENANCE         220225       TRAINING - GENERAL       23,000,000         22022501       LOCAL TRAINING         22022502       INTERNATIONAL TRAINING         2202260       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	22022410	MAINTENANCE OF STREET LIGHTINGS			
22022413       MINOR ROAD MAINTENANCE       23,000,000       0       0.00         22022501       LOCAL TRAINING       23,000,000       0       0.00         22022502       INTERNATIONAL TRAINING       0       0       0.00         2202260       OTHER SERVICES - GENERAL       0       0       0       0       0.00         22022601       SECURITY SERVICES - GENERAL       0 </td <td>22022411</td> <td>MAINTENANCE OF COMMUNICATION EQUIPMENT</td> <td></td> <td></td> <td></td>	22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT			
220225         TRAINING - GENERAL         23,000,000         0         0.00           22022501         LOCAL TRAINING	22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
22022501       LOCAL TRAINING	22022413	MINOR ROAD MAINTENANCE			
22022502         INTERNATIONAL TRAINING	220225	TRAINING - GENERAL	23,000,000	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	22022501	LOCAL TRAINING			
22022601         SECURITY SERVICES           22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)           22022605         CLEANING & FUMIGATION SERVICES           22022606         LAND USE CHARGES           22022607         RESCUE SERVICES	22022502	INTERNATIONAL TRAINING			
22022602         OFFICE RENT	220226	OTHER SERVICES - GENERAL			
22022603         RESIDENTIAL RENT	22022601	SECURITY SERVICES			
22022604         SECURITY VOTE (INCLUDING OPERATIONS)	22022602	OFFICE RENT			
22022605         CLEANING & FUMIGATION SERVICES           22022606         LAND USE CHARGES           22022607         RESCUE SERVICES	22022603	RESIDENTIAL RENT			
22022606         LAND USE CHARGES           22022607         RESCUE SERVICES	22022604	SECURITY VOTE (INCLUDING OPERATIONS)			
22022607 RESCUE SERVICES	22022605	CLEANING & FUMIGATION SERVICES			
	22022606	LAND USE CHARGES			
220227 CONSULTING & PROFESSIONAL SERVICES - GENERAL 5,000,000 0.00	22022607	RESCUE SERVICES			
	220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000	0	0.00

20022701   FINANCIAL CONSULTING					
22022703   LEGAL SERVICES	22022701	FINANCIAL CONSULTING			
20022704					
22022705   ARCHITECTURAL SERVICES					
20022706   SURVEYING SERVICES					
22022707   AGRICULTURAL CONSULTING	22022705				
22022708   MEDICAL CONSULTING	22022706				
20222709	22022707	AGRICULTURAL CONSULTING			
### PACK   PUBLIC   FUEL & LUBRICANTS - GENERAL   90,000,000   0   0.00					
20022801   MOTOR VEHICLE FUEL COST	22022709	AUDITING OF ACCOUNTS			
20022802	220228	FUEL & LUBRICANTS - GENERAL	90,000,000	0	0.00
22022803   PLANT / GENERATOR FUEL COST	22022801	MOTOR VEHICLE FUEL COST			
22022806   COOKING GAS/FUEL COST	22022802				
2002299   FINANCIAL CHARGES - GENERAL   1,000,000   0   0.00	22022803				
22022901   BANK CHARGES (OTHER THAN INTEREST)	22022806				
22022902   INSURANCE PREMIUM	220229		1,000,000	0	0.00
2022904   OTHER CRF BANK CHARGES   2022905   INTEREST/DISCOUNT ON FOREIGN LOAN   2022906   FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS   2022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL   2022908   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   202200   MISCELLANEOUS EXPENSES GENERAL   5,000,000   0   0.00	22022901	,			
2022905   INTEREST/DISCOUNT ON FOREIGN LOAN   22022906   FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS   22022907   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   22022908   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   2202200   MISCELLANEOUS EXPENSES GENERAL   5,000,000   0   0.00	22022902	INSURANCE PREMIUM			
22022906   FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS   22022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL   22022908   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   2202200   MISCELLANEOUS EXPENSES GENERAL   5,000,000   0   0.00	22022904	OTHER CRF BANK CHARGES			
2022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL	22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
22022908   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	22022906				
220220         MISCELLANEOUS EXPENSES GENERAL         5,000,000         0         0.00           22022001         REFRESHMENT & MEALS               22022002         HONORARIUM & SITTING ALLOWANCE <td></td> <td></td> <td></td> <td></td> <td></td>					
22022001       REFRESHMENT & MEALS         22022002       HONORARIUM & SITTING ALLOWANCE         22022003       PUBLICITY & ADVERTISEMENTS         22022004       MEDICAL EXPENSES-LOCAL         22022006       POSTAGES & COURIER SERVICES         22022007       WELFARE PACKAGES         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022009       SPORTING ACTIVITIES         22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS		DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22022002       HONORARIUM & SITTING ALLOWANCE         22022003       PUBLICITY & ADVERTISEMENTS         22022004       MEDICAL EXPENSES-LOCAL         22022006       POSTAGES & COURIER SERVICES         22022007       WELFARE PACKAGES         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022009       SPORTING ACTIVITIES         22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS			5,000,000	0	0.00
22022003       PUBLICITY & ADVERTISEMENTS       22022004         22022004       MEDICAL EXPENSES-LOCAL       22022006         22022006       POSTAGES & COURIER SERVICES       22022007         22022007       WELFARE PACKAGES       22022008         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES       22022009         22022009       SPORTING ACTIVITIES       22022010         22022010       DIRECT TEACHING & LABORATORY COST       22022014         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION       22022021         22022021       ELECTION-LOGISTICS SUPPORT       22022021         22022037       MARGIN FOR INCREASE IN COSTS       22022021		REFRESHMENT & MEALS			
22022004         MEDICAL EXPENSES-LOCAL           22022006         POSTAGES & COURIER SERVICES           22022007         WELFARE PACKAGES           22022008         SUBSCRIPTION TO PROFESSIONAL BODIES           22022009         SPORTING ACTIVITIES           22022010         DIRECT TEACHING & LABORATORY COST           22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION           22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS		HONORARIUM & SITTING ALLOWANCE			
22022006         POSTAGES & COURIER SERVICES           22022007         WELFARE PACKAGES           22022008         SUBSCRIPTION TO PROFESSIONAL BODIES           22022009         SPORTING ACTIVITIES           22022010         DIRECT TEACHING & LABORATORY COST           22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION           22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS	22022003	PUBLICITY & ADVERTISEMENTS			
22022007         WELFARE PACKAGES           22022008         SUBSCRIPTION TO PROFESSIONAL BODIES           22022009         SPORTING ACTIVITIES           22022010         DIRECT TEACHING & LABORATORY COST           22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION           22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS	22022004	MEDICAL EXPENSES-LOCAL			
22022008 SUBSCRIPTION TO PROFESSIONAL BODIES 22022009 SPORTING ACTIVITIES 22022010 DIRECT TEACHING & LABORATORY COST 22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION 22022021 ELECTION-LOGISTICS SUPPORT 22022037 MARGIN FOR INCREASE IN COSTS	22022006				
22022009 SPORTING ACTIVITIES 22022010 DIRECT TEACHING & LABORATORY COST 22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION 22022021 ELECTION-LOGISTICS SUPPORT 22022037 MARGIN FOR INCREASE IN COSTS	22022007	WELFARE PACKAGES			
22022010 DIRECT TEACHING & LABORATORY COST 22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION 22022021 ELECTION-LOGISTICS SUPPORT 22022037 MARGIN FOR INCREASE IN COSTS	22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION 22022021 ELECTION-LOGISTICS SUPPORT 22022037 MARGIN FOR INCREASE IN COSTS	22022009	SPORTING ACTIVITIES			
22022021 ELECTION-LOGISTICS SUPPORT 22022037 MARGIN FOR INCREASE IN COSTS	22022010				
22022037 MARGIN FOR INCREASE IN COSTS	22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
	22022021	ELECTION-LOGISTICS SUPPORT			
22022041 CONTINGENCY	22022037	MARGIN FOR INCREASE IN COSTS			
	22022041	CONTINGENCY			

### **GOVERNMENT HOUSE**

O11100100100

00000010	DECURPORT AD HIGTHENT			
22022042	RECURRENT ADJUSTMENT			
2203				
220301				
2204	GRANTS AND CONTRIBUTIONS GENERAL		_	
	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	0	0.00
	FOREIGN GRANTS AND CONTRIBUTIONS			
	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
	EXTERNAL FINANCIAL OBLIGATIONS			
	SUBSIDIES GENERAL			
	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
	MEAL SUBSIDY			
	PETROLEUM/ENERGY SUBSIDY			
	EDUCATION SUBSIDY			
	AGRICULTURAL INPUTS SUBSIDY			
	HEALTH SUBSIDY			
	RELIGIOUS PILGRIMAGE SUBSIDY			
220502	SUBSIDY TO PRIVATE COMPANIES			
22050201	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH AND DEVELOPMENT - RECURRENT			
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			

**GOVERNMENT HOUSE** 

O11100100100

TOTAL RECURRENT EXPENDITURE	737.000.000	0	0.00
TOTAL RECORDER LABORATE	101,000,000	•	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				
	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
_ : = : - : :	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
	GROUP LIFE INSURANCE				
_ : 0 _ 0 _ :	EMPLOYEES COMPENSATION FUND				
_:0_0_0	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
	SOCIAL BENEFITS				
21030101	GRATUITY				
	PENSION				
	DEATH BENEFITS				
	OTHER RECURRENT COSTS				
	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	12,000,000	6,500,000	6,500,000	54.17
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				

22022104 INTERNATIONAL TRAVEL & TRANSPORT: (				
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 CHA	RGES			
22022205 WATER RATES				
22022206 SEWAGE CHARGES				
22022207 LEASED COMMUNICATION LINES(S)				
22022208 MULTI YEAR TARIFF ORDER				
22022209 INTERACTIVE LEARNING NETWORK				
22022210   SOFTWARE CHARGES/ LICENCE RENEWA				
220223 MATERIALS & SUPPLIES - GENERAL	8,000,000	750,000	750,000	9.38
22022301 OFFICE STATIONERIES/COMPUTER CONS	JMABLES			
22022302 BOOKS				
22022303 NEWSPAPERS				
22022304 MAGAZINES & PERIODICALS				
22022305 PRINTING OF NON SECURITY DOCUMENT	3			
22022306 PRINTING OF SECURITY DOCUMENTS				
22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308 FIELD & CAMPING MATERIALS SUPPLIES				
22022309 UNIFORMS & OTHER CLOTHING				
22022310 TEACHING AIDS / INSTRUCTION MATERIAL	S			
22022311 FOOD STUFF / CATERING MATERIALS SUF	PLIES			
PRODUCTION, PUBLICATION AND CIRCUL	ATION OF ANNUAL			
22022312 FINANCIAL STATEMENTS				
22022313 PRODUCTION OF REPORTS TO PUBLIC AC	COUNTS COMMITTEE (PAC)			
220224 MAINTENANCE SERVICES - GENERAL	8,000,000	250,000	250,000	3.13
22022401 MAINTENANCE OF MOTOR VEHICLE/TRAN	SPORT EQUIPMENT			
22022402 MAINTENANCE OF OFFICE FURNITURE				
22022403 MAINTENANCE OF OFFICE BUILDING / RES	IDENTIAL QTRS			
22022404 MAINTENANCE OF OFFICE / IT EQUIPMENT				
22022405 MAINTENANCE OF PLANTS/GENERATORS				
22022406 OTHER MAINTENANCE SERVICES				
22022410 MAINTENANCE OF STREET LIGHTINGS				
22022411 MAINTENANCE OF COMMUNICATION EQU	PMENT			

22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES			
22022413 MINOR ROAD MAINTENANCE	0.000.000		
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			
22022705 ARCHITECTURAL SERVICES 22022706 SURVEYING SERVICES			
22022706 SURVEYING SERVICES 22022707 AGRICULTURAL CONSULTING			
22022707 AGRICULTURAL CONSULTING 22022708 MEDICAL CONSULTING			
22022708 MEDICAL CONSULTING 22022709 AUDITING OF ACCOUNTS			
	45 000 000	0	0.00
220228 FUEL & LUBRICANTS - GENERAL 22022801 MOTOR VEHICLE FUEL COST	15,000,000	0	0.00
22022802 OTHER TRANSPORT EQUIPMENT 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)	1,000,000	0	0.00
22022901 BANK CHARGES (OTHER THAN INTEREST)  22022902 INSURANCE PREMIUM			
22022904 OTHER CRF BANK CHARGES			
22022904 OTTIER OR BAINCHIARGES  22022905 INTEREST/DISCOUNT ON FOREIGN LOAN			
22022906 FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22022907 DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22022907 DOMESTIC INTEREST/DISCOUNT - TREASORT BILE 22022908 DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22022300   DOMESTIC INTERCENT/DISCOUNT - SHORT TERM BORROWINGS			

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			
	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
	MEAL SUBSIDY			
	PETROLEUM/ENERGY SUBSIDY			
	EDUCATION SUBSIDY			
	AGRICULTURAL INPUTS SUBSIDY			
	HEALTH SUBSIDY			
	RELIGIOUS PILGRIMAGE SUBSIDY			
	SUBSIDY TO PRIVATE COMPANIES			
22050201	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			

#### GOVERNMENT HOUSE 011100100100

	CRF REVENUE REMITTANCE BY PSES TRANSFERS-PAYMENT TO INDIVIDUALS					
220801	TRANSFERS-PAYMENT TO INDIVIDUALS					
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		·		_	
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	-	<u> </u>			
2209	LOSS ON FOREIGN EXCHANGE					
220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
23	RESEARCH AND DEVELOPMENT - RECURRENT					
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)		·		_	
2000101		70 000 000		0		0.00
2000101	TOTAL RECURRENT EXPENDITURE	76,000,000		U		0.00

### 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					

21020223   GROUP_LIFE INSURANCE					
21020225		GROUP LIFE INSURANCE			
210301   SOCIAL BENEFITS					
2103011   SOCIAL BENEFITS	21020225				
20,000,000   0   0.00	2103	SOCIAL BENEFITS			
21030102   PENSION	210301	SOCIAL BENEFITS			
21030103   DEATH BENEFITS	21030101	GRATUITY	20,000,000	0	0.00
2202   OTHER RECURENT COSTS					
202221   TAVEL& TRANSPORT - GENERAL   1,800,000   0 0.00	21030103	DEATH BENEFITS			
TRAVEL		OTHER RECURRENT COSTS			
22022101   LOCAL TRAVEL & TRANSPORT: TRAINING		OVERHEAD COST			
20022102   LOCAL TRAVEL & TRANSPORT: OTHERS	220221	TRAVEL& TRANSPORT - GENERAL	1,800,000	0	0.00
20022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
20022104   INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	22022102	LOCAL TRAVEL & TRANSPORT: OTHERS			
202222					
22022201   ELECTRICITY CHARGES	22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
TELEPHONE CHARGES	220222	UTILITIES - GENERAL	5,000,000	0	0.00
22022203   INTERNET ACCESS CHARGES	22022201				
22022204       SATELLITE BROADCASTING ACCESS CHARGES         22022205       WATER RATES         22022206       SEWAGE CHARGES         22022207       LEASED COMMUNICATION LINES(S)         22022208       MULTI YEAR TARIFF ORDER         22022209       INTERACTIVE LEARNING NETWORK         22022210       SOFTWARE CHARGES/ LICENCE RENEWAL         2202231       MATERIALS & SUPPLIES - GENERAL         22022302       BOOKS         22022303       NEWSPAPERS         22022304       MAGAZINES & PERIODICALS         22022305       PRINTING OF NON SECURITY DOCUMENTS         22022306       PRINTING OF SECURITY DOCUMENTS         22022307       DRUGS/LABORATORY/MEDICAL SUPPLIES         22022308       FIELD & CAMPING MATERIALS SUPPLIES					
22022205       WATER RATES         22022206       SEWAGE 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					
22022206   SEWAGE 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	22022205				
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	22022206	SEWAGE CHARGES			
22022209   INTERACTIVE LEARNING NETWORK	22022207	LEASED COMMUNICATION LINES(S)			
22022310   SOFTWARE CHARGES/LICENCE RENEWAL	22022208	MULTI YEAR TARIFF ORDER			
220223         MATERIALS & SUPPLIES - GENERAL         22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         5,000,000         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	22022209	INTERACTIVE LEARNING NETWORK			
22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         5,000,000         0         0.00           22022302         BOOKS         0 <t< td=""><td>22022210</td><td>SOFTWARE CHARGES/ LICENCE RENEWAL</td><td></td><td></td><td></td></t<>	22022210	SOFTWARE CHARGES/ LICENCE RENEWAL			
22022302 BOOKS 22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES	220223	MATERIALS & SUPPLIES - GENERAL			
22022303NEWSPAPERS22022304MAGAZINES & PERIODICALS22022305PRINTING OF NON SECURITY DOCUMENTS22022306PRINTING OF SECURITY DOCUMENTS22022307DRUGS/LABORATORY/MEDICAL SUPPLIES22022308FIELD & CAMPING MATERIALS SUPPLIES	22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	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	22022302	BOOKS			
22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES	22022303	NEWSPAPERS			
22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES	22022304	MAGAZINES & PERIODICALS			
22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES		PRINTING OF NON SECURITY DOCUMENTS			
22022308 FIELD & CAMPING MATERIALS SUPPLIES	22022306	PRINTING OF SECURITY DOCUMENTS			
	22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022309 UNIFORMS & OTHER CLOTHING	22022308	FIELD & CAMPING MATERIALS SUPPLIES			
	22022309	UNIFORMS & OTHER CLOTHING			

22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
	FINANCIAL STATEMENTS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
	MAINTENANCE SERVICES - GENERAL	5,000,000		0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022405	MAINTENANCE OF PLANTS/GENERATORS			
22022406	OTHER MAINTENANCE 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			
	SURVEYING SERVICES			
22022707	AGRICULTURAL CONSULTING			
	MEDICAL CONSULTING			
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	AUDITING OF ACCOUNTS			
	FUEL & LUBRICANTS - GENERAL			
22022801	MOTOR VEHICLE FUEL COST			
	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
22022804	AIRCRAFT FUEL COST			
	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	C	0.00
22022001	REFRESHMENT & MEALS			
22022002	HONORARIUM & SITTING ALLOWANCE			
	PUBLICITY & ADVERTISEMENTS			
22022004				
	MEDICAL EXPENSES-LOCAL			
	MEDICAL EXPENSES-LOCAL POSTAGES & COURIER SERVICES			
22022006				
22022006 22022007	POSTAGES & COURIER SERVICES			
22022006 22022007 22022008	POSTAGES & COURIER SERVICES WELFARE PACKAGES			
22022006 22022007 22022008 22022009	POSTAGES & COURIER SERVICES WELFARE PACKAGES SUBSCRIPTION TO PROFESSIONAL BODIES			
22022006 22022007 22022008 22022009 22022010	POSTAGES & COURIER SERVICES WELFARE PACKAGES SUBSCRIPTION TO PROFESSIONAL BODIES SPORTING ACTIVITIES			
22022006 22022007 22022008 22022009 22022010	POSTAGES & COURIER SERVICES WELFARE PACKAGES SUBSCRIPTION TO PROFESSIONAL BODIES SPORTING ACTIVITIES DIRECT TEACHING & LABORATORY COST			
22022006 22022007 22022008 22022009 22022010 22022014 22022021	POSTAGES & COURIER SERVICES WELFARE PACKAGES SUBSCRIPTION TO PROFESSIONAL BODIES SPORTING ACTIVITIES DIRECT TEACHING & LABORATORY COST ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22022006 22022007 22022008 22022009 22022010 22022014 22022021	POSTAGES & COURIER SERVICES WELFARE PACKAGES SUBSCRIPTION TO PROFESSIONAL BODIES SPORTING ACTIVITIES DIRECT TEACHING & LABORATORY COST ANNUAL BUDGET EXPENSES & ADMINISTRATION ELECTION-LOGISTICS SUPPORT			
22022006 22022007 22022008 22022009 22022010 22022014 22022021 22022037	POSTAGES & COURIER SERVICES WELFARE PACKAGES SUBSCRIPTION TO PROFESSIONAL BODIES SPORTING ACTIVITIES DIRECT TEACHING & LABORATORY COST ANNUAL BUDGET EXPENSES & ADMINISTRATION ELECTION-LOGISTICS SUPPORT MARGIN FOR INCREASE IN COSTS CONTINGENCY			
22022006 22022007 22022008 22022009 22022010 22022014 22022021 22022037 22022041	POSTAGES & COURIER SERVICES WELFARE PACKAGES SUBSCRIPTION TO PROFESSIONAL BODIES SPORTING ACTIVITIES DIRECT TEACHING & LABORATORY COST ANNUAL BUDGET EXPENSES & ADMINISTRATION ELECTION-LOGISTICS SUPPORT MARGIN FOR INCREASE IN COSTS CONTINGENCY			
22022006 22022007 22022008 22022009 22022010 22022014 22022021 22022037 22022041 22022042	POSTAGES & COURIER SERVICES WELFARE PACKAGES SUBSCRIPTION TO PROFESSIONAL BODIES SPORTING ACTIVITIES DIRECT TEACHING & LABORATORY COST ANNUAL BUDGET EXPENSES & ADMINISTRATION ELECTION-LOGISTICS SUPPORT MARGIN FOR INCREASE IN COSTS CONTINGENCY	1,000,000		0.00
22022006 22022007 22022008 22022009 22022010 22022014 22022021 22022037 22022041 22022042 2203	POSTAGES & COURIER SERVICES  WELFARE PACKAGES SUBSCRIPTION TO PROFESSIONAL BODIES SPORTING ACTIVITIES DIRECT TEACHING & LABORATORY COST ANNUAL BUDGET EXPENSES & ADMINISTRATION ELECTION-LOGISTICS SUPPORT MARGIN FOR INCREASE IN COSTS CONTINGENCY RECURRENT ADJUSTMENT	1,000,000		0.00
22022006 22022007 22022008 22022009 22022010 22022014 22022021 22022037 22022041 22022042 2203 220301	POSTAGES & COURIER SERVICES  WELFARE PACKAGES SUBSCRIPTION TO PROFESSIONAL BODIES SPORTING ACTIVITIES DIRECT TEACHING & LABORATORY COST ANNUAL BUDGET EXPENSES & ADMINISTRATION ELECTION-LOGISTICS SUPPORT MARGIN FOR INCREASE IN COSTS CONTINGENCY RECURRENT ADJUSTMENT  STAFF LOAN AND ADVANCE	1,000,000		0.00

#### GOVERNMENT HOUSE 011100100100

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22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL 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

**GOVERNMENT HOUSE** 

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**BORNO ROADS MAINTENANCE AGENCY** 

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ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020		
2				
21	PERSONNEL COST			
2101	SALARY			
	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			
	LOCAL TRAVEL & TRANSPORT: OTHERS			
	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			

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	SATELLITE BROADCASTING ACCESS CHARGES			
	WATER RATES			
22022206	SEWAGE 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
	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302	BOOKS			
22022303	NEWSPAPERS			
	MAGAZINES & PERIODICALS			
22022305	PRINTING OF NON SECURITY DOCUMENTS			
22022306	PRINTING OF SECURITY DOCUMENTS			
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS			
	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
	MAINTENANCE SERVICES - GENERAL	3,000,000	0	0.00
	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,223,223		0.00
	MAINTENANCE OF OFFICE FURNITURE			
	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
	MAINTENANCE OF PLANTS/GENERATORS			
22022406	OTHER MAINTENANCE 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			
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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			
	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			

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	POSTAGES & COURIER SERVICES			
	WELFARE PACKAGES			
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
	SPORTING ACTIVITIES			
22022010	DIRECT 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			
	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL 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			

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22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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				

2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS				
	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				
	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	1,100,000	1,100,000	22.00
22022302	BOOKS				
22022303	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
	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

F	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312 F	FINANCIAL STATEMENTS	100,000		0	0.00
22022313 F	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
22022401 N	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000	600,000	600,000	20.00
22022402 N	MAINTENANCE OF OFFICE FURNITURE	2,000,000		0	0.00
22022403 N	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404 N	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000		0	0.00
22022405 N	MAINTENANCE OF PLANTS/GENERATORS	2,000,000		0	0.00
22022406	OTHER MAINTENANCE SERVICES	3,000,000		0	0.00
22022410 N	MAINTENANCE OF STREET LIGHTINGS				
22022411 N	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412 N	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413 N	MINOR ROAD MAINTENANCE				
220225	FRAINING - GENERAL				
22022501 L	LOCAL TRAINING	3,150,000		0	0.00
22022502 I	NTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
	SECURITY SERVICES				
	OFFICE RENT				
	RESIDENTIAL RENT				
22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
22022605	CLEANING & FUMIGATION SERVICES				
	LAND USE CHARGES				
	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
22022701 F	FINANCIAL CONSULTING				
22022702 I	NFORMATION TECHNOLOGY CONSULTING				
22022703 L	LEGAL SERVICES				
22022704 E	ENGINEERING SERVICES				
	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707 A	AGRICULTURAL CONSULTING				
	MEDICAL CONSULTING				
22022709 A	AUDITING OF ACCOUNTS				
220228 F	FUEL & LUBRICANTS - GENERAL	5,000,000		0	0.00

22022801	MOTOR VEHICLE FUEL COST			
	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
	AIRCRAFT FUEL COST			
	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			

GOVERNMENT HOUSE 011100100100

2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL 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

**GOVERNMENT HOUSE** 

O11100100100

MINISTRY OF HOUSING & ENERGY

O25300100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	1st Q		
2					
	PERSONNEL COST				
	SALARY				
	SALARIES AND WAGES	43,483,000		0	0.00
	SALARY				
	OVER TIME PAYMENTS				
	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
	ALLOWANCES AND SOCIAL CONTRIBUTION				
	ALLOWANCES	9,026,000		0	0.00
	NON REGULAR ALLOWANCES				
	SOCIAL CONTRIBUTIONS				
	GROUP LIFE INSURANCE				
	EMPLOYEES COMPENSATION FUND				
	HOUSING FUND CONTRIBUTION				
	SOCIAL BENEFITS				
	SOCIAL BENEFITS				
	GRATUITY				
	PENSION				
_::::::	DEATH BENEFITS				
	OTHER RECURRENT COSTS				
	OVERHEAD COST	0.005.000	4 500 000	4 500 000	F7.44
	TRAVEL& TRANSPORT - GENERAL	2,625,000	1,500,000	1,500,000	57.14
	LOCAL TRAVEL & TRANSPORT: TRAINING				
	LOCAL TRAVEL & TRANSPORT: OTHERS				
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
		2,000,000			0.00
	UTILITIES - GENERAL ELECTRICITY CHARGES	2,000,000		0	0.00
	TELEPHONE CHARGES	300,000,000		U	0.00
	INTERNET ACCESS CHARGES				

22022204	SATELLITE BROADCASTING ACCESS CHARGES				
	WATER RATES				
22022206	SEWAGE 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				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	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				

### **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			
	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			
	OTHER TRANSPORT EQUIPMENT FUEL COST			
	PLANT / GENERATOR FUEL COST			
22022806	COOKING GAS/FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	420,000	0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)			
	INSURANCE PREMIUM			
	OTHER CRF BANK CHARGES			
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
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
	HONORARIUM & SITTING ALLOWANCE			
22022003	PUBLICITY & ADVERTISEMENTS			
22022004	MEDICAL EXPENSES-LOCAL			

	POSTAGES & COURIER SERVICES			
22022007	WELFARE PACKAGES			
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22022009	SPORTING ACTIVITIES			
22022010	DIRECT 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			
	MEAL SUBSIDY			
22050104	PETROLEUM/ENERGY SUBSIDY			
22050105	EDUCATION SUBSIDY			
22050106	AGRICULTURAL INPUTS SUBSIDY			
22050107	HEALTH SUBSIDY			
22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
220502	SUBSIDY TO PRIVATE COMPANIES			

#### GOVERNMENT HOUSE 011100100100

22050201	SUBSIDY TO PRIVATE COMPANIES	<del></del>		
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	 		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	 		
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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!

21010103	21010102	OVER TIME PAYMENTS			0	#DIV/0!
ALLOWANCES AND SOCIAL CONTRIBUTION						
2102010   ALLOWANCES   7,000,000   0   0.0						
210201011   NON REGULAR ALLOWANCES			7 000 000			0.00
2102022   SOCIAL CONTRIBUTIONS			1,000,000			0.00
21020223   GROUP LIFE INSURANCE						
21020224   EMPLOYEES COMPENSATION FUND						
21020225						
2103   SOCIAL BENEFITS						
21030101   GRATUITY   ENSION	2103					
21030102   PENSION	210301	SOCIAL BENEFITS				
21030103   DEATH BENEFITS	21030101	GRATUITY				
220221   TRAVEL& TRANSPORT - GENERAL   2,000,000   500,000   500,000   25.0	21030102	PENSION				
200221   TRAVEL& TRANSPORT - GENERAL   2,000,000   500,000   550,000   25.0	21030103	DEATH BENEFITS				
220221	22	OTHER RECURRENT COSTS				
20022101   LOCAL TRAVEL & TRANSPORT: TRAINING	2202	OVERHEAD COST				
20022102   LOCAL TRAVEL & TRANSPORT: OTHERS	220221	TRAVEL& TRANSPORT - GENERAL	2,000,000	500,000	500,000	25.00
20022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022104   INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
220222       UTILITIES - GENERAL       1,000,000       300,000       300,000       300,000         22022201       ELECTRICITY CHARGES	22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022201       ELECTRICITY CHARGES         22022202       TELEPHONE CHARGES         22022203       INTERNET ACCESS CHARGES         22022204       SATELLITE BROADCASTING ACCESS CHARGES         22022205       WATER RATES         22022206       SEWAGE 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	22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
22022202         TELEPHONE CHARGES           22022203         INTERNET ACCESS CHARGES           22022204         SATELLITE BROADCASTING ACCESS CHARGES           22022205         WATER RATES           22022206         SEWAGE CHARGES           22022207         LEASED COMMUNICATION LINES(S)           22022208         MULTI YEAR TARIFF ORDER           22022209         INTERACTIVE LEARNING NETWORK           22022210         SOFTWARE CHARGES/ LICENCE RENEWAL           2202230         MATERIALS & SUPPLIES - GENERAL         2,000,000         700,000         700,000         35.0           22022302         BOOKS         BOOKS	220222	UTILITIES - GENERAL	1,000,000	300,000	300,000	30.00
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         22022302       BOOKS	22022201	ELECTRICITY CHARGES				
22022204       SATELLITE BROADCASTING ACCESS CHARGES         22022205       WATER RATES         22022206       SEWAGE CHARGES         22022207       LEASED COMMUNICATION LINES(S)         22022208       MULTI YEAR TARIFF ORDER         22022209       INTERACTIVE LEARNING NETWORK         22022210       SOFTWARE CHARGES/ LICENCE RENEWAL         2202230       MATERIALS & SUPPLIES - GENERAL         22022301       OFFICE STATIONERIES/COMPUTER CONSUMABLES         22022302       BOOKS						
22022205       WATER RATES         22022206       SEWAGE 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		INTERNET ACCESS CHARGES				
22022206       SEWAGE 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	22022204	SATELLITE BROADCASTING ACCESS 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						
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						
22022209         INTERACTIVE LEARNING NETWORK         22022210           22022210         SOFTWARE CHARGES/ LICENCE RENEWAL         2000,000         700,000         700,000         35.0           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         2000,000         900,000         700,000         35.0           22022302         BOOKS         800						
22022210         SOFTWARE CHARGES/ LICENCE RENEWAL         2000,000         700,000         700,000         35.0           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         2000,000         700,000         700,000         35.0           22022302         BOOKS         0<	22022208	MULTI YEAR TARIFF ORDER				
220223         MATERIALS & SUPPLIES - GENERAL         2,000,000         700,000         700,000         35.0           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         5000						
22022301 OFFICE STATIONERIES/COMPUTER CONSUMABLES 22022302 BOOKS						
22022302 BOOKS			2,000,000	700,000	700,000	35.00
22022303  NEWSPAPERS						
	22022303	NEWSPAPERS				

	MAGAZINES & PERIODICALS			
	PRINTING OF NON SECURITY DOCUMENTS			
22022306	PRINTING OF SECURITY DOCUMENTS			
	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
	FINANCIAL STATEMENTS			
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			
	MAINTENANCE OF OFFICE FURNITURE			
	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022405	MAINTENANCE OF PLANTS/GENERATORS			
22022406	OTHER MAINTENANCE SERVICES			
22022410	MAINTENANCE OF STREET LIGHTINGS			
	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			
	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			

-				
	LEGAL SERVICES			
	ENGINEERING SERVICES			
	ARCHITECTURAL SERVICES			
	SURVEYING SERVICES			
	AGRICULTURAL CONSULTING			
	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
	BANK CHARGES (OTHER THAN INTEREST)			
	INSURANCE PREMIUM			
	OTHER CRF BANK CHARGES			
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220220	MISCELLANEOUS EXPENSES GENERAL			
	REFRESHMENT & MEALS			
	HONORARIUM & SITTING ALLOWANCE			
	PUBLICITY & ADVERTISEMENTS			
	MEDICAL EXPENSES-LOCAL			
22022006	POSTAGES & COURIER SERVICES			
22022007	WELFARE PACKAGES			
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
	SPORTING ACTIVITIES			
	DIRECT TEACHING & LABORATORY COST			
	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22022021	ELECTION-LOGISTICS SUPPORT			
	MARGIN FOR INCREASE IN COSTS			
22022041	CONTINGENCY			
22022042	RECURRENT ADJUSTMENT			
2203				

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

**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!	
	OVER TIME PAYMENTS		0	#DIV/0!	
	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				
	SOCIAL CONTRIBUTIONS				
	GROUP LIFE INSURANCE				
	EMPLOYEES COMPENSATION FUND				
	HOUSING FUND CONTRIBUTION				
	SOCIAL BENEFITS				
	SOCIAL BENEFITS				
21030101	GRATUITY				
	PENSION	32,500,000	0		0.00
	DEATH BENEFITS				
	OTHER RECURRENT COSTS				
	OVERHEAD COST				
-	TRAVEL& TRANSPORT - GENERAL				
	LOCAL TRAVEL & TRANSPORT: TRAINING				
	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000	0		0.00
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				

220222	UTILITIES - GENERAL			
	ELECTRICITY CHARGES			
	TELEPHONE CHARGES			
	INTERNET ACCESS CHARGES			
	SATELLITE BROADCASTING ACCESS CHARGES			
	WATER RATES	238,000	0	0.00
	SEWAGE CHARGES			
	LEASED COMMUNICATION LINES(S)			
	MULTI YEAR TARIFF ORDER			
	INTERACTIVE LEARNING NETWORK			
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL			
220223	MATERIALS & SUPPLIES - GENERAL			
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,200,000	0	0.00
22022302				
	NEWSPAPERS	306,000	0	0.00
	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			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	FINANCIAL STATEMENTS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,100,000	0	0.00
22022402	MAINTENANCE OF OFFICE FURNITURE	2,043,000	0	0.00
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,371,000	0	0.00
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	340,000	0	0.00
22022405	MAINTENANCE OF PLANTS/GENERATORS	226,000	0	0.00
22022406	OTHER MAINTENANCE SERVICES	226,000	0	0.00
22022410	MAINTENANCE OF STREET LIGHTINGS			
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT			
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES			

22022413 M	IINOR ROAD MAINTENANCE	2,205,000	0	0.00
	RAINING - GENERAL		0	#DIV/0!
22022501 LC	OCAL TRAINING	714,000	0	0.00
22022502 IN	NTERNATIONAL TRAINING			
220226 O	THER SERVICES - GENERAL			
22022601 SI	ECURITY SERVICES			
22022602 O	FFICE RENT			
22022603 R	ESIDENTIAL RENT			
	ECURITY VOTE (INCLUDING OPERATIONS)			
22022605 CI	LEANING & FUMIGATION SERVICES	315,000	0	0.00
22022606 LA	AND USE CHARGES			
22022607 R	ESCUE SERVICES			
220227 C	ONSULTING & PROFESSIONAL SERVICES - GENERAL			
	INANCIAL CONSULTING	525,000	0	0.00
	NFORMATION TECHNOLOGY CONSULTING			
	EGAL SERVICES	551,000	0	0.00
22022704 EI	NGINEERING SERVICES	441,000	0	0.00
	RCHITECTURAL SERVICES	661,000	0	0.00
	URVEYING SERVICES	330,000	0	0.00
	GRICULTURAL CONSULTING			
	IEDICAL CONSULTING			
22022709 AI	UDITING OF ACCOUNTS	1,500,000	0	0.00
	UEL & LUBRICANTS - GENERAL			
	IOTOR VEHICLE FUEL COST	1,191,000	0	0.00
	THER TRANSPORT EQUIPMENT FUEL COST			
22022803 PI	LANT / GENERATOR FUEL COST	567,000	0	0.00
22022806 C	OOKING GAS/FUEL COST			
	INANCIAL CHARGES - GENERAL			
	ANK CHARGES (OTHER THAN INTEREST)	226,000	0	0.00
	NSURANCE PREMIUM	170,000	0	0.00
	THER CRF BANK CHARGES			
	NTEREST/DISCOUNT ON FOREIGN LOAN			
	OREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
	OMESTIC INTEREST/DISCOUNT - TREASURY BILL			
	OMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220220 M	IISCELLANEOUS EXPENSES GENERAL			

ADDITION   ADDITION					
20022003   PUBLICITY & ADVERTISEMENTS   596,000   0 0.00	22022001	REFRESHMENT & MEALS	1,000,000	0	0.00
2020204   MEDICAL EXPENSES LOCAL   357,000   0 0.00			· ·	0	0.00
20202006   POSTAGES & COURIER SERVICES   525,000   0 0.00	22022003	PUBLICITY & ADVERTISEMENTS		0	0.00
2002/2007   WELFARE PACKAGES			357,000	0	0.00
20022008   SUBSCRIPTION TO PROFESSIONAL BODIES			525,000	0	0.00
22022039   SPORTING ACTIVITIES	22022007	WELFARE PACKAGES	1,500,000	0	0.00
20202014	22022008	SUBSCRIPTION TO PROFESSIONAL BODIES	113,000	0	0.00
22022021   ELECTION-LOGISTICS SUPPORT	22022009	SPORTING ACTIVITIES			
220202037	22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	525,000	0	0.00
22022042	22022021	ELECTION-LOGISTICS SUPPORT			
2202042   RECURRENT ADJUSTMENT	22022037	MARGIN FOR INCREASE IN COSTS			
220301	22022041	CONTINGENCY			
220301   2204   GRANTS AND CONTRIBUTIONS GENERAL	22022042	RECURRENT ADJUSTMENT			
220401	2203				
220401   LOCAL GRANTS AND CONTRIBUTIONS   1,050,000   0	220301				
2204020         FOREIGN GRANTS AND CONTRIBUTIONS           22040203         CONTRIBUTION TO 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         MEAL SUBSIDY           22050104         PETROLEUMENERGY SUBSIDY           22050105         EDUCATION SUBSIDY           22050106         AGRICULTURAL INPUTS SUBSIDY           22050107         HEALTH SUBSIDY           22050108         RELIGIOUS PILGRIMAGE SUBSIDY           22050109         SUBSIDY TO PRIVATE COMPANIES           220502         SUBSIDY TO PRIVATE COMPANIES           220701         TRANSFERS-PAYMENT           220701         TRANSFER TO FUND RECURRENT EXPENDITURE PAYMENT           22070101         PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE           22070102         PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	2204	GRANTS AND CONTRIBUTIONS GENERAL			
22040203   CONTRIBUTION TO INTERNATIONAL ORGANIZATION     22040204   EXTERNAL FINANCIAL OBLIGATIONS     2205   SUBSIDIES GENERAL     220501   SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS     22050102   MEAL SUBSIDY TO GOVERNMENT OWNED COMPANIES     22050102   MEAL SUBSIDY     22050104   PETROLEUM/ENERGY SUBSIDY     22050105   EDUCATION SUBSIDY     22050106   AGRICULTURAL INPUTS SUBSIDY     22050107   HEALTH SUBSIDY     22050108   RELIGIOUS PILGRIMAGE SUBSIDY     22050108   RELIGIOUS PILGRIMAGE SUBSIDY     22050109   SUBSIDY TO PRIVATE COMPANIES     220502   SUBSIDY TO PRIVATE COMPANIES     22070   TRANSFERS-PAYMENT     220701   TRANSFER TO FUND RECURRENT EXPENDITURE     22070102   PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE     2070102   PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE     2070101   PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE     2070102   PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE     2070102   PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE     2070102   PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE     2070102   PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE     2070102   PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE     2070102   PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	220401	LOCAL GRANTS AND CONTRIBUTIONS	1,050,000	0	0.00
22040204   EXTERNAL FINANCIAL OBLIGATIONS	220402	FOREIGN GRANTS AND CONTRIBUTIONS			
220501 SUBSIDIES GENERAL 220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS 22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY 22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY 22050106 AGRICULTURAL INPUTS SUBSIDY 22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY 22050201 SUBSIDY TO PRIVATE COMPANIES 22050201 SUBSIDY TO PRIVATE COMPANIES 220701 TRANSFERS-PAYMENT 220701 TRANSFER TO FUND RECURRENT EXPENDITURE 22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
2205010 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS 22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY 22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY 22050106 AGRICULTURAL INPUTS SUBSIDY 22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY 220502 SUBSIDY TO PRIVATE COMPANIES 220502 SUBSIDY TO PRIVATE COMPANIES 220502 SUBSIDY TO PRIVATE COMPANIES 2207 TRANSFERS-PAYMENT 220701 TRANSFER TO FUND RECURRENT EXPENDITURE 22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	22040204	EXTERNAL FINANCIAL OBLIGATIONS			
22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES  22050102 MEAL SUBSIDY  22050104 PETROLEUM/ENERGY SUBSIDY  22050105 EDUCATION SUBSIDY  22050106 AGRICULTURAL INPUTS SUBSIDY  22050107 HEALTH SUBSIDY  22050108 RELIGIOUS PILGRIMAGE SUBSIDY  220502 SUBSIDY TO PRIVATE COMPANIES  220502 SUBSIDY TO PRIVATE COMPANIES  2207 TRANSFERS-PAYMENT  220701 TRANSFER TO FUND RECURRENT EXPENDITURE  22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	2205	SUBSIDIES GENERAL			
22050102         MEAL 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           22070101         PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE           22070102         PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050104       PETROLEUM/ENERGY SUBSIDY         22050105       EDUCATION SUBSIDY         22050106       AGRICULTURAL INPUTS SUBSIDY         22050107       HEALTH SUBSIDY         22050108       RELIGIOUS PILGRIMAGE SUBSIDY         220502       SUBSIDY TO PRIVATE COMPANIES         22050201       SUBSIDY TO PRIVATE COMPANIES         2207       TRANSFERS-PAYMENT         220701       TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT         22070101       PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE         22070102       PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050105         EDUCATION SUBSIDY           22050106         AGRICULTURAL INPUTS SUBSIDY           22050107         HEALTH SUBSIDY           22050108         RELIGIOUS PILGRIMAGE SUBSIDY           220502         SUBSIDY TO PRIVATE COMPANIES           22050201         SUBSIDY TO PRIVATE COMPANIES           2207         TRANSFERS-PAYMENT           220701         TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT           22070101         PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE           22070102         PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	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 22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE 22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	22050104	PETROLEUM/ENERGY SUBSIDY			
22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY 220502 SUBSIDY TO PRIVATE COMPANIES 22050201 SUBSIDY TO PRIVATE COMPANIES 2207 TRANSFERS-PAYMENT 220701 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT 22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE 22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	22050105	EDUCATION SUBSIDY			
22050108 RELIGIOUS PILGRIMAGE SUBSIDY  220502 SUBSIDY TO PRIVATE COMPANIES  22050201 SUBSIDY TO PRIVATE COMPANIES  2207 TRANSFERS-PAYMENT  220701 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT  22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE  22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	22050106	AGRICULTURAL INPUTS SUBSIDY			
220502     SUBSIDY TO PRIVATE COMPANIES       22050201     SUBSIDY TO PRIVATE COMPANIES       2207     TRANSFERS-PAYMENT       220701     TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT       22070101     PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE       22070102     PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	22050107	HEALTH SUBSIDY			
22050201 SUBSIDY TO PRIVATE COMPANIES  2207 TRANSFERS-PAYMENT  220701 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT  22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE  22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
2207     TRANSFERS-PAYMENT       220701     TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT       22070101     PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE       22070102     PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	220502	SUBSIDY TO PRIVATE COMPANIES			
220701     TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT       22070101     PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE       22070102     PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	22050201	SUBSIDY TO PRIVATE COMPANIES			
22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE 22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	2207	TRANSFERS-PAYMENT			
22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
	22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
	22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
	22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			

GOVERNMENT HOUSE 011100100100

22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH 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	0.0

### BORNO STATE BUDGET 2020 RECURRENT EXPENDITURE

#### MINISTRY OF YOUTH EMPOWERMENT AND SPORTS 053900100100

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				

21030 SO0 2103011 SO0 21030101 GRA 21030102 PEN 21030103 DEA 22 OTH 2202 OVI 220221 TRA 22022101 LOO 22022102 LOO	CUSING FUND CONTRIBUTION CIAL BENEFITS COLAL BENEFITS CATUITY ENSION EATH BENEFITS THER RECURRENT COSTS (FERHEAD COST) CAVEL& TRANSPORT - GENERAL DCAL TRAVEL & TRANSPORT: TRAINING DCAL TRAVEL & TRANSPORT: TRAINING TERNATIONAL TRAVEL & TRANSPORT: OTHERS TERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,600,000	600,000	600,000	23.08
210301 SOC 21030101 GRA 21030102 PEN 21030103 DEA 22 OTH 2202 OVI 220221 TRA 22022101 LOC 22022102 LOC	CAL BENEFITS RATUITY ENSION EATH BENEFITS THER RECURRENT COSTS THER RECURRENT COSTS TERMANSPORT - GENERAL CAL TRAVEL & TRANSPORT: TRAINING CAL TRAVEL & TRANSPORT: OTHERS TERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,600,000	600,000	600,000	23.08
21030101 GRA 21030102 PEN 21030103 DEA 22 OTH 2202 OVI 220221 TRA 22022101 LOG 22022102 LOG	RATUITY ENSION EATH BENEFITS THER RECURRENT COSTS //ERHEAD COST RAVEL& TRANSPORT - GENERAL DCAL TRAVEL & TRANSPORT: TRAINING DCAL TRAVEL & TRANSPORT: OTHERS TERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,600,000	600,000	600,000	23.08
21030102 PEN 21030103 DEA 22 OTH 2202 OVI 220221 TRA 22022101 LOG 22022102 LOG	ENSION EATH BENEFITS THER RECURRENT COSTS //ERHEAD COST EAVEL& TRANSPORT - GENERAL DCAL TRAVEL & TRANSPORT: TRAINING DCAL TRAVEL & TRANSPORT: OTHERS TERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,600,000	600,000	600,000	23.08
21030103 DEA 22 OTH 2202 OVI 220221 TRA 22022101 LOO 22022102 LOO	EATH BENEFITS THER RECURRENT COSTS /ERHEAD COST RAVEL& TRANSPORT - GENERAL DCAL TRAVEL & TRANSPORT: TRAINING DCAL TRAVEL & TRANSPORT: OTHERS TERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,600,000	600,000	600,000	23.08
22 OTI 2202 OVI 220221 TRA 22022101 LOO 22022102 LOO	THER RECURRENT COSTS  /ERHEAD COST  RAVEL& TRANSPORT - GENERAL  CCAL TRAVEL & TRANSPORT: TRAINING  CCAL TRAVEL & TRANSPORT: OTHERS  TERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,600,000	600,000	600,000	23.08
2202 OVI 220221 TRA 22022101 LOO 22022102 LOO	VERHEAD COST RAVEL& TRANSPORT - GENERAL CAL TRAVEL & TRANSPORT: TRAINING CAL TRAVEL & TRANSPORT: OTHERS TERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,600,000	600,000	600,000	23.08
22022101 LOC 22022102 LOC	CAVEL& TRANSPORT - GENERAL CAL TRAVEL & TRANSPORT: TRAINING CAL TRAVEL & TRANSPORT: OTHERS TERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,600,000	600,000	600,000	23.08
22022101 LOC 22022102 LOC	OCAL TRAVEL & TRANSPORT: TRAINING OCAL TRAVEL & TRANSPORT: OTHERS TERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,600,000	600,000	600,000	23.08
22022102 LO	CAL TRAVEL & TRANSPORT: OTHERS TERNATIONAL TRAVEL & TRANSPORT: TRAINING				i
	TERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022402 INIT					
22022103 IINT	TERMATIONAL TRAVEL & TRANSPORT, OTHERS				
220222 UTI	ILITIES - GENERAL	200,000	150,000	150,000	75.00
22022201 ELE	ECTRICITY CHARGES				
22022202 TEL	LEPHONE CHARGES				
22022203 INT	TERNET ACCESS CHARGES				
22022204 SAT	TELLITE BROADCASTING ACCESS CHARGES				
22022205 WA	ATER RATES				
	WAGE CHARGES				
22022207 LEA	ASED COMMUNICATION LINES(S)				
22022208 MU	JLTI YEAR TARIFF ORDER				
22022209 INT	TERACTIVE LEARNING NETWORK				
	FTWARE CHARGES/ LICENCE RENEWAL				
220223 MA	ATERIALS & SUPPLIES - GENERAL	1,450,000	1,000,000	1,000,000	68.97
22022301 OFF	FICE STATIONERIES/COMPUTER CONSUMABLES				
22022302 BO	OOKS				
22022303 NE\	WSPAPERS				
22022304 MA	AGAZINES & PERIODICALS				
22022305 PRI	RINTING OF NON SECURITY DOCUMENTS				
22022306 PRI	RINTING OF SECURITY DOCUMENTS				
22022307 DRI	RUGS/LABORATORY/MEDICAL SUPPLIES				
22022308 FIE	ELD & CAMPING MATERIALS SUPPLIES				
22022309 UNI	IIFORMS & OTHER CLOTHING				
22022310 TEA	ACHING AIDS / INSTRUCTION MATERIALS				
22022311 FO	OOD STUFF / CATERING MATERIALS SUPPLIES				

	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	FINANCIAL STATEMENTS				
22022312	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
22022313	MAINTENANCE SERVICES - GENERAL	3,000,000	1.000.000	1,000,000	33.33
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000	1,000,000	1,000,000	33.33
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
	MAINTENANCE OF PLANTS/GENERATORS				
	OTHER MAINTENANCE SERVICES				
	MAINTENANCE OF STREET LIGHTINGS				
	MAINTENANCE OF COMMUNICATION EQUIPMENT				
	MAINTENANCE OF MARKETS/PUBLIC PLACES				
	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL	1,145,000	250.000	250,000	21.83
22022501	LOCAL TRAINING	1,140,000	200,000	200,000	21.00
	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

22022801   MOTOR VEHICLE FUEL COST					
22022803   PLANT / GENERATOR FUEL COST	22022801	MOTOR VEHICLE FUEL COST			
22022894   AIRCRAFT FUEL COST		·			
22022805   SEA BOAT FUEL COST	22022803	PLANT / GENERATOR FUEL COST			
20022896   COOKING GAS/FUEL COST					
202299	22022805	SEA BOAT FUEL COST			
22022901   BANK CHARGES (OTHER THAN INTEREST)					
20022901   INSURANCE PREMIUM	220229	FINANCIAL CHARGES - GENERAL	90,000	0	0.00
20022904					
20222005   NTEREST/DISCOUNT ON FOREIGN LOAN	22022902	INSURANCE PREMIUM			
20022906   FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS   22022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL	22022904	OTHER CRF BANK CHARGES			
20022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL	22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
20022908   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   2002200   MISCELLANEOUS EXPENSES GENERAL   76,000   0 0.00   0.00   22022002   REFRESHMENT & MEALS	22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
202200   MISCELLANEOUS EXPENSES GENERAL   76,000   0	22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
20022001   REFRESHMENT & MEALS	22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
20222002	220220	MISCELLANEOUS EXPENSES GENERAL	76,000	0	0.00
2022003   PUBLICITY & ADVERTISEMENTS	22022001	REFRESHMENT & MEALS			
22022004   MEDICAL EXPENSES-LOCAL	22022002	HONORARIUM & SITTING ALLOWANCE			
22022006       POSTAGES & COURIER SERVICES         22022007       WELFARE PACKAGES         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022009       SPORTING ACTIVITIES         22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022021       ELECTION-LOGISTICS SUPPORT         22022021       CONTINGENCY         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203       40,000         22031       STAFF LOANS AND ADVANCES         2204       GRANTS AND CONTRIBUTIONS GENERAL         220401       LOCAL GRANTS AND CONTRIBUTIONS         220402       FOREIGN GRANTS AND CONTRIBUTIONS	22022003	PUBLICITY & ADVERTISEMENTS			
22022007       WELFARE PACKAGES         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022009       SPORTING ACTIVITIES         22022010       DIRECT 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         22031       STAFF LOANS AND ADVANCES         2204       GRANTS AND CONTRIBUTIONS GENERAL         220401       LOCAL GRANTS AND CONTRIBUTIONS         220402       FOREIGN GRANTS AND CONTRIBUTIONS	22022004	MEDICAL EXPENSES-LOCAL			
22022008         SUBSCRIPTION TO PROFESSIONAL BODIES           22022009         SPORTING ACTIVITIES           22022010         DIRECT 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           22031         STAFF LOANS AND ADVANCES           2204         GRANTS AND CONTRIBUTIONS GENERAL           220401         LOCAL GRANTS AND CONTRIBUTIONS           220402         FOREIGN GRANTS AND CONTRIBUTIONS	22022006	POSTAGES & COURIER SERVICES			
22022009   SPORTING ACTIVITIES	22022007	WELFARE PACKAGES			
22022010   DIRECT TEACHING & LABORATORY COST	22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22022014   ANNUAL BUDGET EXPENSES & ADMINISTRATION	22022009	SPORTING ACTIVITIES			
22022021   ELECTION-LOGISTICS SUPPORT	22022010	DIRECT TEACHING & LABORATORY COST			
22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203       40,000         220301       STAFF LOANS AND ADVANCES         2204       GRANTS AND CONTRIBUTIONS GENERAL         220401       LOCAL GRANTS AND CONTRIBUTIONS         220402       FOREIGN GRANTS AND CONTRIBUTIONS	22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT           2203         40,000           220301         STAFF LOANS AND ADVANCES           2204         GRANTS AND CONTRIBUTIONS GENERAL           220401         LOCAL GRANTS AND CONTRIBUTIONS           220402         FOREIGN GRANTS AND CONTRIBUTIONS	22022021	ELECTION-LOGISTICS SUPPORT			
22022042         RECURRENT ADJUSTMENT         0         0.00           2203         40,000         0         0.00           220301         STAFF LOANS AND ADVANCES         0         0.00           2204         GRANTS AND CONTRIBUTIONS GENERAL         0         0           220401         LOCAL GRANTS AND CONTRIBUTIONS         0         0           220402         FOREIGN GRANTS AND CONTRIBUTIONS         0         0	22022037	MARGIN FOR INCREASE IN COSTS			
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	22022041	CONTINGENCY			
220301 STAFF LOANS AND ADVANCES  2204 GRANTS AND CONTRIBUTIONS GENERAL  220401 LOCAL GRANTS AND CONTRIBUTIONS  220402 FOREIGN GRANTS AND CONTRIBUTIONS	22022042	RECURRENT ADJUSTMENT			
2204 GRANTS AND CONTRIBUTIONS GENERAL 220401 LOCAL GRANTS AND CONTRIBUTIONS 220402 FOREIGN GRANTS AND CONTRIBUTIONS	2203		40,000	0	0.00
220401 LOCAL GRANTS AND CONTRIBUTIONS 220402 FOREIGN GRANTS AND CONTRIBUTIONS	220301	STAFF LOANS AND ADVANCES			
220402 FOREIGN GRANTS AND CONTRIBUTIONS	2204	GRANTS AND CONTRIBUTIONS GENERAL			
	220401	LOCAL GRANTS AND CONTRIBUTIONS			
22040203 CONTRIBUTION TO INTERNATIONAL ORGANIZATION	220402	FOREIGN GRANTS AND CONTRIBUTIONS			
LEGIOLOG CONTINUE ON TO THE LIGHT HONE CHOCKING THE CONTINUE CONTI	22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204 EXTERNAL FINANCIAL OBLIGATIONS	22040204	EXTERNAL FINANCIAL OBLIGATIONS			

#### **GOVERNMENT HOUSE**

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2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL 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			
	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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

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				
	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
	HOUSING FUND CONTRIBUTION				
	SOCIAL BENEFITS				
	SOCIAL BENEFITS				
	GRATUITY				
	PENSION				
	DEATH BENEFITS				
	OTHER RECURRENT COSTS				
	OVERHEAD COST				
	TRAVEL& TRANSPORT - GENERAL	5,000,000	100,000	100,000	2.00
	LOCAL TRAVEL & TRANSPORT: TRAINING				
	LOCAL TRAVEL & TRANSPORT: OTHERS				
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
	UTILITIES - GENERAL	1,000,000		0	0.00
	ELECTRICITY CHARGES				
	TELEPHONE CHARGES				
	INTERNET ACCESS CHARGES				
	SATELLITE BROADCASTING ACCESS CHARGES				
	WATER RATES				
22022206	SEWAGE CHARGES				

22022207 LEASED COMMUNICATION LINES(S) 22022208 MULTI YEAR TARIFF ORDER 22022209 INTERACTIVE LEARNING NETWORK				
22022209 INTERACTIVE LEARNING NETWORK				
22022210 SOFTWARE CHARGES/ LICENCE RENEWAL				
220223 MATERIALS & SUPPLIES - GENERAL				
	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				
	1,500,000		0	0.00
22022309 UNIFORMS & OTHER CLOTHING				
22022310 TEACHING AIDS / INSTRUCTION MATERIALS				
22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES				
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312 FINANCIAL STATEMENTS				
22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224 MAINTENANCE SERVICES - GENERAL				
	2,000,000		0	0.00
22022402 MAINTENANCE OF OFFICE FURNITURE	100,000		0	0.00
	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				

22022606         LAND USE CHARGES           22022607         RESCUE SERVICES           220227         CONSULTING & PROFESSIONAL SERVICES - GENERAL         300,000           22022701         FINANCIAL CONSULTING           22022702         INFORMATION TECHNOLOGY CONSULTING	0.00
220227     CONSULTING & PROFESSIONAL SERVICES - GENERAL     300,000     0       22022701     FINANCIAL CONSULTING     0	0.00
22022701 FINANCIAL CONSULTING	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	
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			
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		
	AGRICULTURAL INPUTS SUBSIDY		
22050107	HEALTH SUBSIDY		
22050108	RELIGIOUS PILGRIMAGE SUBSIDY		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		
2209	LOSS ON FOREIGN EXCHANGE		
220901	LOSS ON FOREIGN EXCHANGE		
22090101	LOSS ON FOREIGN EXCHANGE		
23	RESEARCH AND DEVELOPMENT - RECURRENT		

GOVERNMENT HOUSE 011100100100

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				

220221	TRAVEL& TRANSPORT - GENERAL				
	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000	150,000	150,000	6.00
	LOCAL TRAVEL & TRANSPORT: OTHERS	_,,,,,,,,	100,000		
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	800,000		0	0.00
	ELECTRICITY CHARGES	,			
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE 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				
	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	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				

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	MAINTENANCE OF PLANTS/GENERATORS			
	OTHER MAINTENANCE SERVICES			
22022410	MAINTENANCE OF STREET LIGHTINGS			
	MAINTENANCE OF COMMUNICATION EQUIPMENT			
_	MAINTENANCE OF MARKETS/PUBLIC PLACES			
22022413	MINOR ROAD MAINTENANCE			
220225	TRAINING - GENERAL	900,000	0	0.00
	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
220226	OTHER SERVICES - GENERAL	500,000	0	0.00
22022601	SECURITY SERVICES			
	OFFICE RENT			
22022603	RESIDENTIAL RENT			
	SECURITY VOTE (INCLUDING OPERATIONS)			
	CLEANING & FUMIGATION SERVICES			
	LAND USE CHARGES			
22022607	RESCUE SERVICES			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	0	0.00
22022701	FINANCIAL CONSULTING			
	INFORMATION TECHNOLOGY CONSULTING			
22022703	LEGAL SERVICES			
	ENGINEERING SERVICES			
	ARCHITECTURAL SERVICES			
	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		22.22		0.00
	FINANCIAL CHARGES - GENERAL	80,000	0	0.00
22022901	FINANCIAL CHARGES - GENERAL BANK CHARGES (OTHER THAN INTEREST)	80,000	0	0.00
		80,000	0	0.00

22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
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			
	CONTINGENCY			
222222242				
22022042	RECURRENT ADJUSTMENT			
22022042 2203	RECURRENT ADJUSTMENT			
	STAFF LOAN	200,000	0	0.00
2203		200,000	0	0.00
2203 220301	STAFF LOAN	200,000	0	0.00
2203 220301 2204	STAFF LOAN GRANTS AND CONTRIBUTIONS GENERAL	200,000	0	0.00
2203 220301 2204 220401	STAFF LOAN GRANTS AND CONTRIBUTIONS GENERAL LOCAL GRANTS AND CONTRIBUTIONS	200,000	0	0.00
2203 220301 2204 220401 220402	STAFF LOAN GRANTS AND CONTRIBUTIONS GENERAL LOCAL GRANTS AND CONTRIBUTIONS FOREIGN GRANTS AND CONTRIBUTIONS	200,000	0	0.00
2203 220301 2204 220401 220402 22040203	STAFF LOAN GRANTS AND CONTRIBUTIONS GENERAL LOCAL GRANTS AND CONTRIBUTIONS FOREIGN GRANTS AND CONTRIBUTIONS CONTRIBUTION TO INTERNATIONAL ORGANIZATION	200,000	0	0.00
2203 220301 2204 220401 220402 22040203 22040204	STAFF LOAN GRANTS AND CONTRIBUTIONS GENERAL LOCAL GRANTS AND CONTRIBUTIONS FOREIGN GRANTS AND CONTRIBUTIONS CONTRIBUTION TO INTERNATIONAL ORGANIZATION EXTERNAL FINANCIAL OBLIGATIONS	200,000	0	0.00
2203 220301 2204 220401 220402 22040203 22040204 2205 220501 22050101	STAFF LOAN GRANTS AND CONTRIBUTIONS GENERAL LOCAL GRANTS AND CONTRIBUTIONS FOREIGN GRANTS AND CONTRIBUTIONS CONTRIBUTION TO INTERNATIONAL ORGANIZATION EXTERNAL FINANCIAL OBLIGATIONS SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES	200,000	0	0.00
2203 220301 2204 220401 220402 22040203 22040204 2205 220501 22050101 22050102	STAFF LOAN GRANTS AND CONTRIBUTIONS GENERAL LOCAL GRANTS AND CONTRIBUTIONS FOREIGN GRANTS AND CONTRIBUTIONS CONTRIBUTION TO INTERNATIONAL ORGANIZATION EXTERNAL FINANCIAL OBLIGATIONS SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES MEAL SUBSIDY	200,000	0	0.00
2203 220301 2204 220401 220402 22040203 22040204 2205 220501 22050101 22050102	STAFF LOAN GRANTS AND CONTRIBUTIONS GENERAL LOCAL GRANTS AND CONTRIBUTIONS FOREIGN GRANTS AND CONTRIBUTIONS CONTRIBUTION TO INTERNATIONAL ORGANIZATION EXTERNAL FINANCIAL OBLIGATIONS SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES	200,000	0	0.00
2203 220301 2204 220401 220402 22040203 22040204 2205 22050101 22050101 22050104 22050105	STAFF LOAN GRANTS AND CONTRIBUTIONS GENERAL LOCAL GRANTS AND CONTRIBUTIONS FOREIGN GRANTS AND CONTRIBUTIONS CONTRIBUTION TO INTERNATIONAL ORGANIZATION EXTERNAL FINANCIAL OBLIGATIONS SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES MEAL SUBSIDY PETROLEUM/ENERGY SUBSIDY EDUCATION SUBSIDY	200,000	0	0.00
2203 220301 2204 220401 220402 22040203 22040204 2205 22050101 22050101 22050104 22050105	STAFF LOAN GRANTS AND CONTRIBUTIONS GENERAL LOCAL GRANTS AND CONTRIBUTIONS FOREIGN GRANTS AND CONTRIBUTIONS CONTRIBUTION TO INTERNATIONAL ORGANIZATION EXTERNAL FINANCIAL OBLIGATIONS SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES MEAL SUBSIDY PETROLEUM/ENERGY SUBSIDY	200,000	0	0.00
2203 220301 2204 220401 220402 22040203 22040204 2205 22050101 22050102 22050104 22050105 22050106	STAFF LOAN GRANTS AND CONTRIBUTIONS GENERAL LOCAL GRANTS AND CONTRIBUTIONS FOREIGN GRANTS AND CONTRIBUTIONS CONTRIBUTION TO INTERNATIONAL ORGANIZATION EXTERNAL FINANCIAL OBLIGATIONS SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES MEAL SUBSIDY PETROLEUM/ENERGY SUBSIDY EDUCATION SUBSIDY	200,000	0	0.00
2203 220301 2204 220401 220402 22040203 22040204 2205 22050101 22050102 22050104 22050105 22050106 22050107 22050108	STAFF LOAN GRANTS AND CONTRIBUTIONS GENERAL LOCAL GRANTS AND CONTRIBUTIONS FOREIGN GRANTS AND CONTRIBUTIONS CONTRIBUTION TO INTERNATIONAL ORGANIZATION EXTERNAL FINANCIAL OBLIGATIONS SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES MEAL SUBSIDY PETROLEUM/ENERGY SUBSIDY EDUCATION SUBSIDY AGRICULTURAL INPUTS SUBSIDY	200,000	0	0.00
2203 220301 2204 220401 220402 22040203 22040204 2205 22050101 22050102 22050104 22050105 22050106 22050107	STAFF LOAN GRANTS AND CONTRIBUTIONS GENERAL LOCAL GRANTS AND CONTRIBUTIONS FOREIGN GRANTS AND CONTRIBUTIONS CONTRIBUTION TO INTERNATIONAL ORGANIZATION EXTERNAL FINANCIAL OBLIGATIONS SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES MEAL SUBSIDY PETROLEUM/ENERGY SUBSIDY EDUCATION SUBSIDY AGRICULTURAL INPUTS SUBSIDY HEALTH SUBSIDY	200,000	0	0.00

#### GOVERNMENT HOUSE 011100100100

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

21010103   CONSOLIDATED REVENUE FUND CHARGE: SALAMIES	04040400	TOOMSON IDATED DEVENUE FUND ON A DOE SAN A DIES		<u> </u>		
2102011   NON REGULAR ALLOWANCES   18,000,000   0 0.00	21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
21020101   NON REGULAR ALLOWANCES			40.000.000			
21020223   SOCIAL CONTRIBUTIONS			18,000,000		0	0.00
21020223   GROUP LIFE INSURANCE						
21020224   EMPLOYEES COMPENSATION FUND						
21020225						
21038   SOCIAL BENEFITS						
21030101   GRATUITY						
21030101   GRATUITY						
21030102   PENSION						
21030103   DEATH BENEFITS						
220221   TRAVEL& TRANSPORT - GENERAL   3,000,000   900,000   900,000   30.00						
200221						
202211   TRAVEL& TRANSPORT - GENERAL   3,000,000   900,000   900,000   30.00						
2022101   LOCAL TRAVEL & TRANSPORT: TRAINING   2022102   LOCAL TRAVEL & TRANSPORT: OTHERS						
22022102   LOCAL TRAVEL & TRANSPORT: OTHERS   22022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING   22022104   INTERNATIONAL TRAVEL & TRANSPORT: OTHERS   2202220   UTILITIES - GENERAL   22022201   ELECTRICITY CHARGES   100,000,000   0 0.00   0	220221		3,000,000	900,000	900,000	30.00
22022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING   22022104   INTERNATIONAL TRAVEL & TRANSPORT: OTHERS   2202222   UTILITIES - GENERAL   22022201   ELECTRICITY CHARGES   22022202   ELECTRICITY CHARGES   22022202   TELEPHONE CHARGES   22022203   INTERNET ACCESS CHARGES   2,000,000   300,000   300,000   15.00   22022204   SATELLITE BROADCASTING ACCESS CHARGES   22022205   WATER RATES   22022205   WATER RATES   22022206   SEWAGE CHARGES   22022207   LEASED COMMUNICATION LINES(S)   22022208   MULTI YEAR TARIFF ORDER   22022209   INTERACTIVE LEARNING NETWORK   22022209   INTERACTIVE LEARNING NETWORK   22022210   SOFTWARE CHARGES/ LICENCE RENEWAL   2,500,000   1,000,000   1,000,000   40.00   22022301   OFFICE STATIONERIES/COMPUTER CONSUMABLES   22022302   BOOKS   22022303   NEWSPAPERS   2000,000   NEWSPAPERS	22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022104   INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	22022102					
2202222	22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022201   ELECTRICITY CHARGES   100,000,000   0	22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
22022202       TELEPHONE CHARGES         22022203       INTERNET ACCESS CHARGES         22022204       SATELLITE BROADCASTING ACCESS CHARGES         22022205       WATER RATES         22022206       SEWAGE CHARGES         22022207       LEASED COMMUNICATION LINES(S)         22022208       MULTI YEAR TARIFF ORDER         22022209       INTERACTIVE LEARNING NETWORK         22022210       SOFTWARE CHARGES/ LICENCE RENEWAL         2202230       MATERIALS & SUPPLIES - GENERAL         22022301       OFFICE STATIONERIES/COMPUTER CONSUMABLES         22022302       BOOKS         22022303       NEWSPAPERS	220222	UTILITIES - GENERAL				
22022203   INTERNET ACCESS CHARGES   2,000,000   300,000   300,000   15.00	22022201	ELECTRICITY CHARGES	100,000,000		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         22022302       BOOKS         22022303       NEWSPAPERS	22022202	TELEPHONE CHARGES				
22022205       WATER RATES         22022206       SEWAGE 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	22022203	INTERNET ACCESS CHARGES	2,000,000	300,000	300,000	15.00
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         22022302       BOOKS         22022303       NEWSPAPERS	22022204	SATELLITE BROADCASTING ACCESS 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	22022205	WATER RATES				
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	22022206	SEWAGE CHARGES				
22022209         INTERACTIVE LEARNING NETWORK         22022210         SOFTWARE CHARGES/ LICENCE RENEWAL         2202230         MATERIALS & SUPPLIES - GENERAL         2,500,000         1,000,000         1,000,000         40.00           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         200,000         1,000,000         1,000,000         40.00           22022302         BOOKS         200,000         1,000,000         1,000,000         1,000,000         40.00           22022302         BOOKS         0	22022207	LEASED COMMUNICATION LINES(S)				
22022210         SOFTWARE CHARGES/ LICENCE RENEWAL         200223         1,000,000         1,000,000         1,000,000         40.00           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         20022302         BOOKS         20022303         NEWSPAPERS         3000         1,000,000         1,000,000         1,000,000         40.00         40.00         1,000,000         1,000	22022208	MULTI YEAR TARIFF ORDER				
220223         MATERIALS & SUPPLIES - GENERAL         2,500,000         1,000,000         1,000,000         40.00           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         20022302         BOOKS         20022302         BOOKS         300000         1,000,000         1,000,000         1,000,000         40.00         1,000,000         1,000,	22022209	INTERACTIVE LEARNING NETWORK				
22022301 OFFICE STATIONERIES/COMPUTER CONSUMABLES 22022302 BOOKS 22022303 NEWSPAPERS	22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
22022301 OFFICE STATIONERIES/COMPUTER CONSUMABLES 22022302 BOOKS 22022303 NEWSPAPERS	220223	MATERIALS & SUPPLIES - GENERAL	2,500,000	1,000,000	1,000,000	40.00
22022303 NEWSPAPERS	22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		• •	, ,	
22022303 NEWSPAPERS	22022302	BOOKS				
22022304 MAGAZINES & PERIODICALS	22022303					
	22022304	MAGAZINES & PERIODICALS				

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	PRINTING OF NON SECURITY DOCUMENTS				
	PRINTING OF SECURITY DOCUMENTS				
	DRUGS/LABORATORY/MEDICAL SUPPLIES				
	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	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				
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22022704	ENGINEERING SERVICES			
22022705	ARCHITECTURAL SERVICES			
	SURVEYING SERVICES			
22022707	AGRICULTURAL CONSULTING			
22022708	MEDICAL CONSULTING			
	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			
	HONORARIUM & SITTING ALLOWANCE			
	PUBLICITY & ADVERTISEMENTS			
	MEDICAL EXPENSES-LOCAL			
22022006	POSTAGES & COURIER SERVICES			
22022007	WELFARE PACKAGES			
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22022009	SPORTING ACTIVITIES			
22022010	DIRECT 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			
	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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

**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
	SALARY				
	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				
	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

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	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				
	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
	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				
	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
	MAINTENANCE OF OFFICE FURNITURE				
22022403 I	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405 I	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411 I	MAINTENANCE OF COMMUNICATION EQUIPMENT				
		-	· ·		
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				

### **GOVERNMENT HOUSE**

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220225	TRAINING - GENERAL			
	LOCAL TRAINING			
	INTERNATIONAL TRAINING	20,000,000	0	0.00
	OTHER SERVICES - GENERAL	1,111,111		
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
22022603	RESIDENTIAL RENT			
22022604	SECURITY VOTE (INCLUDING OPERATIONS)			
22022605	CLEANING & FUMIGATION SERVICES			
22022606	LAND USE CHARGES			
22022607	RESCUE SERVICES			
	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	FINANCIAL CONSULTING			
	INFORMATION TECHNOLOGY CONSULTING			
	LEGAL SERVICES			
	ENGINEERING SERVICES			
	ARCHITECTURAL SERVICES			
	SURVEYING SERVICES			
	AGRICULTURAL CONSULTING			
	MEDICAL CONSULTING			
	AUDITING OF ACCOUNTS	10.000.000		
	FUEL & LUBRICANTS - GENERAL	10,000,000	0	0.00
	MOTOR VEHICLE FUEL COST			
	OTHER TRANSPORT EQUIPMENT FUEL COST			
	PLANT / GENERATOR FUEL COST			
	COOKING GAS/FUEL COST	400.000	<u> </u>	0.00
	FINANCIAL CHARGES - GENERAL	100,000	0	0.00
	BANK CHARGES (OTHER THAN INTEREST)			
	INSURANCE PREMIUM			
	OTHER CRF BANK CHARGES INTEREST/DISCOUNT ON FOREIGN LOAN			
	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS  DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL  DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
	MISCELLANEOUS EXPENSES GENERAL			
	REFRESHMENT & MEALS			

22022002					
LLULLUUL	HONORARIUM & SITTING ALLOWANCE				
22022003	PUBLICITY & ADVERTISEMENTS				
22022004	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
22022007	WELFARE PACKAGES				
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022009	SPORTING ACTIVITIES				
22022010	DIRECT 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	0.0	00
220402	FOREIGN GRANTS AND CONTRIBUTIONS				
	CONTRIBUTION TO INTERNATIONAL ORGANIZATION				
22040204	EXTERNAL FINANCIAL OBLIGATIONS				
	EXTERNAL FINANCIAL OBLIGATIONS				
	SUBSIDIES GENERAL				
2205 220501	SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS				
<b>2205 220501</b> 22050101	SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES				
2205 220501 22050101 22050102	SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES MEAL SUBSIDY				
2205 220501 22050101 22050102	SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES				
2205 220501 22050101 22050102 22050104	SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES MEAL SUBSIDY				
2205 220501 22050101 22050102 22050104 22050105	SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES MEAL SUBSIDY PETROLEUM/ENERGY SUBSIDY				
2205 22050101 22050101 22050102 22050104 22050105 22050106 22050107	SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES MEAL SUBSIDY PETROLEUM/ENERGY SUBSIDY EDUCATION SUBSIDY AGRICULTURAL INPUTS SUBSIDY HEALTH SUBSIDY				
2205 22050101 22050101 22050102 22050104 22050105 22050106 22050107	SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES MEAL SUBSIDY PETROLEUM/ENERGY SUBSIDY EDUCATION SUBSIDY AGRICULTURAL INPUTS SUBSIDY				
2205 22050101 22050101 22050102 22050104 22050105 22050106 22050107 22050108 220502	SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES MEAL SUBSIDY PETROLEUM/ENERGY SUBSIDY EDUCATION SUBSIDY AGRICULTURAL INPUTS SUBSIDY HEALTH SUBSIDY RELIGIOUS PILGRIMAGE SUBSIDY SUBSIDY TO PRIVATE COMPANIES				
2205 22050101 22050101 22050102 22050104 22050105 22050106 22050107 22050108 220502 22050201	SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES MEAL SUBSIDY PETROLEUM/ENERGY SUBSIDY EDUCATION SUBSIDY AGRICULTURAL INPUTS SUBSIDY HEALTH SUBSIDY RELIGIOUS PILGRIMAGE SUBSIDY				
2205 22050101 22050101 22050102 22050104 22050105 22050106 22050107 22050108 220502 22050201 2207	SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES MEAL SUBSIDY PETROLEUM/ENERGY SUBSIDY EDUCATION SUBSIDY AGRICULTURAL INPUTS SUBSIDY HEALTH SUBSIDY RELIGIOUS PILGRIMAGE SUBSIDY SUBSIDY TO PRIVATE COMPANIES SUBSIDY TO PRIVATE COMPANIES TRANSFERS-PAYMENT				
2205 22050101 22050101 22050102 22050104 22050105 22050106 22050107 22050108 220502 22050201 2207 220701	SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES MEAL SUBSIDY PETROLEUM/ENERGY SUBSIDY EDUCATION SUBSIDY AGRICULTURAL INPUTS SUBSIDY HEALTH SUBSIDY RELIGIOUS PILGRIMAGE SUBSIDY SUBSIDY TO PRIVATE COMPANIES SUBSIDY TO PRIVATE COMPANIES TRANSFERS-PAYMENT TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
2205 22050101 22050102 22050104 22050105 22050106 22050107 22050108 220502 220701 220701	SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES MEAL SUBSIDY PETROLEUM/ENERGY SUBSIDY EDUCATION SUBSIDY AGRICULTURAL INPUTS SUBSIDY HEALTH SUBSIDY RELIGIOUS PILGRIMAGE SUBSIDY SUBSIDY TO PRIVATE COMPANIES SUBSIDY TO PRIVATE COMPANIES TRANSFERS-PAYMENT TRANSFER TO FUND RECURRENT EXPENDITURE				
2205 22050101 22050102 22050104 22050105 22050106 22050107 22050108 220502 22050201 2207 220701 22070101	SUBSIDIES GENERAL SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES MEAL SUBSIDY PETROLEUM/ENERGY SUBSIDY EDUCATION SUBSIDY AGRICULTURAL INPUTS SUBSIDY HEALTH SUBSIDY RELIGIOUS PILGRIMAGE SUBSIDY SUBSIDY TO PRIVATE COMPANIES SUBSIDY TO PRIVATE COMPANIES TRANSFERS-PAYMENT TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				

GOVERNMENT HOUSE 011100100100

22070104	CRF REVENUE REMITTANCE BY PSEs		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		
2209	LOSS ON FOREIGN EXCHANGE		
220901	LOSS ON FOREIGN EXCHANGE		
22090101	LOSS ON FOREIGN EXCHANGE		
23	RESEARCH 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	0.00

### 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				

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

22022311   FOOD STUFF / CATERING MATERIALS SUPPLIES	300,000 1
22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  220224 MAINTENANCE SERVICES - GENERAL 22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE SERVICES 22022410 MAINTENANCE OF STREET LIGHTINGS 22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES 22022413 MINOR ROAD MAINTENANCE 220225 TRAINING - GENERAL 1,000,000 200,000	300,000 1
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  1,000,000 200,000	300,000 1
220224MAINTENANCE SERVICES - GENERAL3,000,000300,00022022401MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT22022402MAINTENANCE OF OFFICE FURNITURE22022403MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS22022404MAINTENANCE OF OFFICE / IT EQUIPMENTS22022404MAINTENANCE OF PLANTS/GENERATORS22022405OTHER MAINTENANCE SERVICES22022406OTHER MAINTENANCE OF STREET LIGHTINGS22022410MAINTENANCE OF COMMUNICATION EQUIPMENT22022411MAINTENANCE OF MARKETS/PUBLIC PLACES22022412MAINTENANCE OF MARKETS/PUBLIC PLACES22022413MINOR ROAD MAINTENANCE1,000,000200,000	300,000 1
22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE 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	300,000 1
22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE 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	
22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE 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	
22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE 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	
22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE 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	
22022406         OTHER MAINTENANCE 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	
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	
22022411         MAINTENANCE OF COMMUNICATION EQUIPMENT           22022412         MAINTENANCE OF MARKETS/PUBLIC PLACES           22022413         MINOR ROAD MAINTENANCE           220225         TRAINING - GENERAL           1,000,000           200,000	
22022412         MAINTENANCE OF MARKETS/PUBLIC PLACES           22022413         MINOR ROAD MAINTENANCE           220225         TRAINING - GENERAL           1,000,000         200,000	
22022413         MINOR ROAD MAINTENANCE           220225         TRAINING - GENERAL         1,000,000         200,000	
220225 TRAINING - GENERAL 1,000,000 200,000	
	200,000
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
22022701 FINANCIAL CONSULTING	
22022702 INFORMATION 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	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				
	MISCELLANEOUS EXPENSES GENERAL				
	REFRESHMENT & MEALS				
	HONORARIUM & SITTING ALLOWANCE				
	PUBLICITY & ADVERTISEMENTS				
	MEDICAL EXPENSES-LOCAL				
22022006	POSTAGES & COURIER SERVICES				
	WELFARE PACKAGES/CEREMONIAL MATERIALS (RAM, RICE, SUGAR,				
	ETC)	400,000,000	2,076,000	2,076,000	0.52
	SUBSCRIPTION TO PROFESSIONAL BODIES				
	SPORTING ACTIVITIES				
	DIRECT TEACHING & LABORATORY COST				
	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
	ELECTION-LOGISTICS SUPPORT				
	MARGIN FOR INCREASE IN COSTS				
	CONTINGENCY				
22022042	RECURRENT ADJUSTMENT				
2203					
	STAFF LOANS AND ADVANCE				
2204	GRANTS AND CONTRIBUTIONS GENERAL				
	LOCAL GRANTS AND CONTRIBUTIONS				
220402	FOREIGN GRANTS AND CONTRIBUTIONS				

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22040203	CONTRIBUTION TO 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

**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	(	0.00
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	1,000,000	(	0.00
21020101	NON REGULAR ALLOWANCES			
210202	SOCIAL CONTRIBUTIONS			
21020223	GROUP LIFE INSURANCE			
: 0 = 0 = - :	EMPLOYEES COMPENSATION FUND			
21020225	HOUSING FUND CONTRIBUTION			
2103	SOCIAL BENEFITS			
210301	SOCIAL BENEFITS			
21030101	GRATUITY			
	PENSION			
21030103	DEATH BENEFITS			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL			
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING			
	LOCAL TRAVEL & TRANSPORT: OTHERS			
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	20,000		0.00
22022201	ELECTRICITY CHARGES			

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22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
22022204	SATELLITE BROADCASTING ACCESS CHARGES			
22022205	WATER RATES			
22022206	SEWAGE 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			
	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	FINANCIAL STATEMENTS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL	20,000	0	0.00
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022405	MAINTENANCE OF PLANTS/GENERATORS			
22022406	OTHER MAINTENANCE SERVICES			
22022410	MAINTENANCE OF STREET LIGHTINGS			
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT			
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
22022413	MINOR ROAD MAINTENANCE			
220225	TRAINING - GENERAL			

20022502   INTERNATIONAL TRAINING			1		ı
202226					
20022601   SECURITY SERVICES					
22022602   OFFICE RENT			20,000	0	0.00
22022803   RESIDENTIAL RENT					
22022604   SECURITY VOTE (INCLUDING OPERATIONS)					
20022605   CLEANING & FUMIGATION SERVICES					
22022606					
20022607   RESCUE SERVICES					
2202270					
20022701					
22022702	220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022703   LEGAL SERVICES					
22022704   ENGINEERING SERVICES					
22022705   ARCHITECTURAL SERVICES					
22022706   SURVEYING SERVICES	22022704	ENGINEERING SERVICES			
22022707   AGRICULTURAL CONSULTING					
20022708   MEDICAL CONSULTING	22022706	SURVEYING SERVICES			
20022709   AUDITING OF ACCOUNTS   20,000   0					
220228         FUEL & LUBRICANTS - GENERAL         20,000         0         0.00           22022801         MOTOR VEHICLE FUEL COST					
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         22022906       COOKING GAS/FUEL COST         2202299       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	22022709	AUDITING OF ACCOUNTS			
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			20,000	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         10,000           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 - SHORT TERM BORROWINGS           22022908         DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
22022804       AIRCRAFT FUEL COST         22022806       COOKING GAS/FUEL COST         220229       FINANCIAL CHARGES - GENERAL       10,000       0         22022901       BANK CHARGES (OTHER THAN INTEREST)       22022901         22022902       INSURANCE PREMIUM       22022902         22022904       OTHER CRF BANK CHARGES       22022905         INTEREST/DISCOUNT ON FOREIGN LOAN       22022906         FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS       22022907         DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS       22022908					
22022805       SEA BOAT FUEL COST         220229       FINANCIAL CHARGES - GENERAL       10,000       0       0.00         22022901       BANK CHARGES (OTHER THAN INTEREST)       2022902       INSURANCE PREMIUM       0       0       0.00         22022902       INSURANCE PREMIUM       0       0       0       0       0       0       0.00       0       0.00       0       0       0.00       0       0.00       0       0.00       0       0.00       0       0.00       0       0.00       0       0.00       0       0.00       0       0.00       0       0.00       0       0.00       0       0.00       0       0.00       0       0.00       0       0.00       0       0       0.00       0       0.00       0       0.00       0       0.00       0       0       0.00       0       0       0       0.00       0 <td></td> <td></td> <td></td> <td></td> <td></td>					
2202290 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 - SHORT TERM BORROWINGS					
220229FINANCIAL CHARGES - GENERAL10,0000.0022022901BANK CHARGES (OTHER THAN INTEREST)	22022805	SEA BOAT FUEL COST			
22022901 BANK CHARGES (OTHER THAN INTEREST)  22022902 INSURANCE PREMIUM  22022904 OTHER CRF BANK CHARGES  22022905 INTEREST/DISCOUNT ON FOREIGN LOAN  22022906 FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS  22022907 DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS  22022908 DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	22022806	COOKING GAS/FUEL COST			
22022902 INSURANCE PREMIUM  22022904 OTHER CRF BANK CHARGES  22022905 INTEREST/DISCOUNT ON FOREIGN LOAN  22022906 FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS  22022907 DOMESTIC INTEREST/DISCOUNT - TREASURY BILL  22022908 DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	220229	FINANCIAL CHARGES - GENERAL	10,000	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	22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022905 INTEREST/DISCOUNT ON FOREIGN LOAN 22022906 FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS 22022907 DOMESTIC INTEREST/DISCOUNT - TREASURY BILL 22022908 DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	22022902	INSURANCE PREMIUM			
22022906 FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS 22022907 DOMESTIC INTEREST/DISCOUNT - TREASURY BILL 22022908 DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	22022904	OTHER CRF BANK CHARGES			
22022907     DOMESTIC INTEREST/DISCOUNT - TREASURY BILL       22022908     DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
22022908 DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
	22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
220220 MISCELLANEOUS EXPENSES GENERAL	22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
	220220	MISCELLANEOUS EXPENSES GENERAL			

22022001	REFRESHMENT & MEALS		
22022002	HONORARIUM & SITTING ALLOWANCE		
22022003	PUBLICITY & ADVERTISEMENTS		
22022004	MEDICAL EXPENSES-LOCAL		
22022006	POSTAGES & COURIER SERVICES		
22022007	WELFARE PACKAGES		
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22022009	SPORTING ACTIVITIES		
22022010	DIRECT TEACHING & LABORATORY COST		
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22022021	ELECTION-LOGISTICS SUPPORT		
22022037	MARGIN FOR INCREASE IN COSTS		
22022041	CONTINGENCY		
22022042	RECURRENT ADJUSTMENT		
2203			
220301	STAFF LOANS AND ADVANCE		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		
220402	FOREIGN GRANTS AND CONTRIBUTIONS		
	CONTRIBUTION TO INTERNATIONAL ORGANIZATION		
22040204	EXTERNAL FINANCIAL OBLIGATIONS		
2205	SUBSIDIES GENERAL		
	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
	MEAL SUBSIDY		
	PETROLEUM/ENERGY SUBSIDY		
22050105	EDUCATION SUBSIDY		
	AGRICULTURAL INPUTS SUBSIDY		
	HEALTH SUBSIDY		
	RELIGIOUS PILGRIMAGE SUBSIDY		
	SUBSIDY TO PRIVATE COMPANIES		
	SUBSIDY TO PRIVATE COMPANIES		
2207	TRANSFERS-PAYMENT		
	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		

### GOVERNMENT HOUSE 011100100100

22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
	CRF REVENUE REMITTANCE BY PSEs			
	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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				

	GROUP LIFE INSURANCE			
21020224	EMPLOYEES COMPENSATION FUND			
21020225	HOUSING FUND CONTRIBUTION			
2103	SOCIAL BENEFITS			
210301	SOCIAL BENEFITS			
21030101	GRATUITY			
	PENSION			
21030103	DEATH BENEFITS			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	200,000	0	0.00
	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
	ELECTRICITY CHARGES			
	TELEPHONE CHARGES			
	INTERNET ACCESS CHARGES			
	SATELLITE BROADCASTING ACCESS CHARGES			
	WATER RATES			
22022206	SEWAGE 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			
	PRINTING OF NON SECURITY DOCUMENTS			
22022306	PRINTING OF SECURITY DOCUMENTS			
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			

	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	FINANCIAL STATEMENTS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402	MAINTENANCE OF OFFICE FURNITURE			
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022405	MAINTENANCE OF PLANTS/GENERATORS			
22022406	OTHER MAINTENANCE SERVICES			
22022410	MAINTENANCE OF STREET LIGHTINGS			
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT			
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
22022413	MINOR ROAD MAINTENANCE			
220225	TRAINING - GENERAL			
22022501	LOCAL TRAINING			
00000500				
22022502	INTERNATIONAL TRAINING			
22022502 220226	INTERNATIONAL TRAINING OTHER SERVICES - GENERAL	200,000	0	0.00
<b>220226</b> 22022601	OTHER SERVICES - GENERAL SECURITY SERVICES	200,000	0	0.00
<b>220226</b> 22022601	OTHER SERVICES - GENERAL	200,000	0	0.00
<b>220226</b> 22022601 22022602	OTHER SERVICES - GENERAL SECURITY SERVICES	200,000	0	0.00
220226 22022601 22022602 22022603	OTHER SERVICES - GENERAL SECURITY SERVICES OFFICE RENT	200,000	0	0.00
220226 22022601 22022602 22022603 22022604	OTHER SERVICES - GENERAL SECURITY SERVICES OFFICE RENT RESIDENTIAL RENT	200,000	0	0.00
220226 22022601 22022602 22022603 22022604 22022605	OTHER SERVICES - GENERAL SECURITY SERVICES OFFICE RENT RESIDENTIAL RENT SECURITY VOTE (INCLUDING OPERATIONS)	200,000	0	0.00
220226 22022601 22022602 22022603 22022604 22022605 22022606	OTHER SERVICES - GENERAL SECURITY SERVICES OFFICE RENT RESIDENTIAL RENT SECURITY VOTE (INCLUDING OPERATIONS) CLEANING & FUMIGATION SERVICES	200,000	0	0.00
220226 22022601 22022602 22022603 22022604 22022605 22022606	OTHER SERVICES - GENERAL SECURITY SERVICES OFFICE RENT RESIDENTIAL RENT SECURITY VOTE (INCLUDING OPERATIONS) CLEANING & FUMIGATION SERVICES LAND USE CHARGES	200,000	0	0.00
220226 22022601 22022602 22022603 22022604 22022605 22022606 22022607 220227	OTHER SERVICES - GENERAL SECURITY SERVICES OFFICE RENT RESIDENTIAL RENT SECURITY VOTE (INCLUDING OPERATIONS) CLEANING & FUMIGATION SERVICES LAND USE CHARGES RESCUE SERVICES	200,000	0	0.00
220226 22022601 22022602 22022603 22022604 22022605 22022606 22022607 220227 22022701	OTHER SERVICES - GENERAL SECURITY SERVICES OFFICE RENT RESIDENTIAL RENT SECURITY VOTE (INCLUDING OPERATIONS) CLEANING & FUMIGATION SERVICES LAND USE CHARGES RESCUE SERVICES CONSULTING & PROFESSIONAL SERVICES - GENERAL	200,000	0	0.00
220226 22022601 22022602 22022603 22022604 22022605 22022606 22022607 220227 22022701 22022702	OTHER SERVICES - GENERAL SECURITY SERVICES OFFICE RENT RESIDENTIAL RENT SECURITY VOTE (INCLUDING OPERATIONS) CLEANING & FUMIGATION SERVICES LAND USE CHARGES RESCUE SERVICES CONSULTING & PROFESSIONAL SERVICES - GENERAL FINANCIAL CONSULTING	200,000	0	0.00
220226 22022601 22022602 22022603 22022604 22022605 22022606 22022701 22022701 22022703	OTHER SERVICES - GENERAL  SECURITY SERVICES  OFFICE RENT  RESIDENTIAL RENT  SECURITY VOTE (INCLUDING OPERATIONS)  CLEANING & FUMIGATION SERVICES  LAND USE CHARGES  RESCUE SERVICES  CONSULTING & PROFESSIONAL SERVICES - GENERAL  FINANCIAL CONSULTING  INFORMATION TECHNOLOGY CONSULTING	200,000	0	0.00
220226 22022601 22022602 22022603 22022604 22022605 22022606 22022607 22022701 22022702 22022703 22022704	OTHER SERVICES - GENERAL  SECURITY SERVICES  OFFICE RENT  RESIDENTIAL RENT  SECURITY VOTE (INCLUDING OPERATIONS)  CLEANING & FUMIGATION SERVICES  LAND USE CHARGES  RESCUE SERVICES  CONSULTING & PROFESSIONAL SERVICES - GENERAL  FINANCIAL CONSULTING  INFORMATION TECHNOLOGY CONSULTING  LEGAL SERVICES	200,000	0	0.00
220226 22022601 22022602 22022603 22022604 22022605 22022607 22022701 22022702 22022703 22022704 22022705	OTHER SERVICES - GENERAL  SECURITY SERVICES  OFFICE RENT  RESIDENTIAL RENT  SECURITY VOTE (INCLUDING OPERATIONS)  CLEANING & FUMIGATION SERVICES  LAND USE CHARGES  RESCUE SERVICES  CONSULTING & PROFESSIONAL SERVICES - GENERAL  FINANCIAL CONSULTING  INFORMATION TECHNOLOGY CONSULTING  LEGAL SERVICES  ENGINEERING SERVICES	200,000	0	0.00
220226 22022601 22022602 22022603 22022604 22022605 22022607 22022701 22022701 22022702 22022703 22022704 22022705 22022706	OTHER SERVICES - GENERAL  SECURITY SERVICES  OFFICE RENT  RESIDENTIAL RENT  SECURITY VOTE (INCLUDING OPERATIONS)  CLEANING & FUMIGATION SERVICES  LAND USE CHARGES  RESCUE SERVICES  CONSULTING & PROFESSIONAL SERVICES - GENERAL  FINANCIAL CONSULTING  INFORMATION TECHNOLOGY CONSULTING  LEGAL SERVICES  ENGINEERING SERVICES  ARCHITECTURAL SERVICES	200,000		0.00
22022601 22022602 22022603 22022604 22022605 22022606 22022607 22022701 22022702 22022703 22022704 22022706 22022706 22022706 22022707	SECURITY SERVICES OFFICE RENT RESIDENTIAL RENT SECURITY VOTE (INCLUDING OPERATIONS) CLEANING & FUMIGATION SERVICES LAND USE CHARGES RESCUE SERVICES CONSULTING & PROFESSIONAL SERVICES - GENERAL FINANCIAL CONSULTING INFORMATION TECHNOLOGY CONSULTING LEGAL SERVICES ENGINEERING SERVICES SURVEYING SERVICES	200,000		0.00

22022709 AUDITING OF ACCOUNTS		
220228 FUEL & LUBRICANTS - GENERAL	100,000	0 0.00
22022801 MOTOR VEHICLE FUEL COST	133,333	
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 BORRO	OWINGS	
22022907 DOMESTIC INTEREST/DISCOUNT - TREASURY BILL		
22022908 DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORF	ROWINGS	
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		

### GOVERNMENT HOUSE 011100100100

22040204   EXTERNAL FINANCIAL OBLIGATIONS	0001000				
2205   SUBSIDIES GENERAL		CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
2205010   SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS					
22050101   SUBSIDY TO GOVERNMENT OWNED COMPANIES					
22050102					
22050104	22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050105   EDUCATION SUBSIDY   22050106   AGRICULTURAL INPUTS SUBSIDY   22050107   HEALTH SUBSIDY   22050108   RELIGIOUS PILGRIMAGE SUBSIDY   22050108   RELIGIOUS PILGRIMAGE SUBSIDY   22050201   SUBSIDY TO PRIVATE COMPANIES   22050201   SUBSIDY TO PRIVATE COMPANIES   2207010   TRANSFERS-PAYMENT   7 TRANSFER TO FUND RECURRENT EXPENDITURE   2207010   PAYMENT FROM CRF TO FUND ARECURRENT EXPENDITURE   22070101   PAYMENT FROM CRF TO FUND RECURRENT EXPENDITURE   22070102   PAYMENT OT OTHER AGENCY TO FUND RECURRENT EXPENDITURE   22070104   CRF REVENUE REMITTANCE BY PSES   22080   TRANSFERS-PAYMENT TO INDIVIDUALS   22080101   TRANSFERS-PAYMENT TO INDIVIDUALS   22080101   TRANSFERS-PAYMENT TO INDIVIDUALS   22080101   TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP   2209011   LOSS ON FOREIGN EXCHANGE   2209010   LOSS ON FOREIGN EXCHANGE   2305010   RESEARCH AND DEVELOPMENT - RECURRENT (R&D)   23050101   RESEARCH EXPENDENT   RECURRENT (R&D)   23050101   RESEARCH AND DEVELOPMENT - RECURRENT (R&D)   23050101   RESEARCH AND D	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 TRANSFERS PAYMENT 22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE 22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE 22070103 PAYMENT TO SHARE OF STATE IGR TO LOCAL GOVERNMENTS 22070104 CRF REVENUE REMITTANCE BY PSEs 2208 TRANSFERS-PAYMENT TO INDIVIDUALS 22080101 TRANSFERS-PAYMENT TO INDIVIDUALS 22080101 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 2209 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 230 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22050104	PETROLEUM/ENERGY SUBSIDY			
22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY 220502 SUBSIDY TO PRIVATE COMPANIES 220502 SUBSIDY TO PRIVATE COMPANIES 2207 TRANSFERS-PAYMENT 220701 TRANSFER TO FUND RECURRENT EXPENDITURE 22070102 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE 22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE 22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS 22070104 CRF REVENUE REMITTANCE BY PSES 2208 TRANSFERS-PAYMENT TO INDIVIDUALS 220801 TRANSFERS-PAYMENT TO INDIVIDUALS 220801 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO GEDIVULNERABLE GROUP 22090 LOSS ON FOREIGN EXCHANGE 22090 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 230501 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22050105	EDUCATION SUBSIDY			
22050108 RELIGIOUS PILGRIMAGE SUBSIDY  220502 SUBSIDY TO PRIVATE COMPANIES  22050201 SUBSIDY TO PRIVATE COMPANIES  2207 TRANSFERS-PAYMENT  220701 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT  22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE  22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE  22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS  22070104 CRF REVENUE REMITTANCE BY PSES  2208 TRANSFERS-PAYMENT TO INDIVIDUALS  2208010 TRANSFERS-PAYMENT TO INDIVIDUALS  22080101 TRANSFERS-PAYMENT TO MEMPLOYED  22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP  2209 LOSS ON FOREIGN EXCHANGE  220901 LOSS ON FOREIGN EXCHANGE  2209010 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)  230501 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)  23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)  23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22050106	AGRICULTURAL INPUTS SUBSIDY			
220502         SUBSIDY TO PRIVATE COMPANIES           2207         TRANSFERS-PAYMENT           220701         TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT           22070101         PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE           22070102         PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE           22070103         PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS           22070104         CRF REVENUE REMITTANCE BY PSES           2208         TRANSFERS-PAYMENT TO INDIVIDUALS           220801         TRANSFERS-PAYMENT TO INDIVIDUALS           22080101         TRANSFERS-PAYMENT TO UNEMPLOYED           22080102         TRANSFERS-PAYMENT TO AGEDIVULNERABLE GROUP           220901         LOSS ON FOREIGN EXCHANGE           2209010         LOSS ON FOREIGN EXCHANGE           2209010         LOSS ON FOREIGN EXCHANGE           23         RESEARCH AND DEVELOPMENT - RECURRENT (R&D)           230501         RESEARCH AND DEVELOPMENT - RECURRENT (R&D)           23050101         RESEARCH AND DEVELOPMENT - RECURRENT (R&D)           23050101         RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22050107	HEALTH SUBSIDY			
220701 TRANSFERS-PAYMENT 220701 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT 22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE 22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE 22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS 22070104 CRF REVENUE REMITTANCE BY PSES 2208 TRANSFERS-PAYMENT TO INDIVIDUALS 220801 TRANSFERS-PAYMENT TO INDIVIDUALS 22080101 TRANSFERS-PAYMENT TO MEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 22090 LOSS ON FOREIGN EXCHANGE 22091 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 2305010 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
2207   TRANSFERS-PAYMENT   220701   TRANSFER TO FUND RECURRENT EXPENDITURE   22070101   PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE   22070102   PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE   22070103   PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS   22070104   CRF REVENUE REMITTANCE BY PSES   2208   TRANSFERS-PAYMENT TO INDIVIDUALS   220801   TRANSFERS-PAYMENT TO INDIVIDUALS   22080101   TRANSFERS-PAYMENT TO UNEMPLOYED   22080102   TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP   2208	220502	SUBSIDY TO PRIVATE COMPANIES			
2207010 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT 22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE 22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE 22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS 22070104 CRF REVENUE REMITTANCE BY PSES 2208 TRANSFERS-PAYMENT TO INDIVIDUALS 220801 TRANSFERS-PAYMENT TO INDIVIDUALS 2208010 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 2209 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 2209011 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT 2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22050201	SUBSIDY TO PRIVATE COMPANIES			
22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE 22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE 22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS 22070104 CRF REVENUE REMITTANCE BY PSES 2208 TRANSFERS-PAYMENT TO INDIVIDUALS 2208010 TRANSFERS-PAYMENT TO INDIVIDUALS 22080101 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 2209 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT 2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	2207	TRANSFERS-PAYMENT			
22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE 22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS 22070104 CRF REVENUE REMITTANCE BY PSES 2208 TRANSFERS-PAYMENT TO INDIVIDUALS 2208010 TRANSFERS-PAYMENT TO INDIVIDUALS 22080101 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 2209 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT 2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS 22070104 CRF REVENUE REMITTANCE BY PSES 2208 TRANSFERS-PAYMENT TO INDIVIDUALS 220801 TRANSFERS-PAYMENT TO INDIVIDUALS 22080101 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 2209 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT 2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
2208 TRANSFERS-PAYMENT TO INDIVIDUALS  220801 TRANSFERS-PAYMENT TO INDIVIDUALS  22080101 TRANSFERS-PAYMENT TO UNEMPLOYED  22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP  2209 LOSS ON FOREIGN EXCHANGE  220901 LOSS ON FOREIGN EXCHANGE  22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT  2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)  23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
2208 TRANSFERS-PAYMENT TO INDIVIDUALS 2208010 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 2209 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT 2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22080101 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 2209 LOSS ON FOREIGN EXCHANGE 22091 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT 2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22070104	CRF REVENUE REMITTANCE BY PSEs			
22080101 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 2209 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT 2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 230501 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP  2209 LOSS ON FOREIGN EXCHANGE  2209010 LOSS ON FOREIGN EXCHANGE  22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT  2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)  230501 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)  23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	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)	22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
220901 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT 2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 230501 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT  2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)  230501 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)  23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	2209	LOSS ON FOREIGN EXCHANGE			
23 RESEARCH AND DEVELOPMENT - RECURRENT 2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 230501 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	220901	LOSS ON FOREIGN EXCHANGE			
2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 230501 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22090101	LOSS ON FOREIGN EXCHANGE			
230501 RESEARCH AND DEVELOPMENT - RECURRENT (R&D) 23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	23	RESEARCH AND DEVELOPMENT - RECURRENT			
23050101 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
	230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
TOTAL RECURRENT EXPENDITURE 1,160,000 0.00	23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
		TOTAL RECURRENT EXPENDITURE	1,160,000	0	0.00

BORNO STATE BUDGET 2020 RECURRENT EXPENDITURE

**GOVERNMENT HOUSE** 

O11100100100

**ISLAMIC PREACHING BOARD** 

'055200200100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020	fisrt qter		
2					
21	PERSONNEL COST				
2101	SALARY				
210101	SALARIES AND WAGES	14,000,000		0	0.00
	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
210201	ALLOWANCES	250,000		0	0.00
	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
	GROUP LIFE INSURANCE				
	EMPLOYEES COMPENSATION FUND				
	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
	GRATUITY				
	PENSION				
	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	250,000		0	0.00
	LOCAL TRAVEL & TRANSPORT: TRAINING				
	LOCAL TRAVEL & TRANSPORT: OTHERS				
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	20,000		0	0.00
	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
22022203	INTERNET ACCESS CHARGES				

	,			
	SATELLITE BROADCASTING ACCESS CHARGES			
	WATER RATES			
22022206	SEWAGE 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			
00000040	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
	FINANCIAL STATEMENTS PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
		20.000		0.00
_	MAINTENANCE SERVICES - GENERAL	20,000	0	0.00
	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
	MAINTENANCE OF OFFICE FURNITURE			
	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
	MAINTENANCE OF PLANTS/GENERATORS			
	OTHER MAINTENANCE SERVICES			
	MAINTENANCE OF STREET LIGHTINGS			
	MAINTENANCE OF COMMUNICATION EQUIPMENT			
	MAINTENANCE OF MARKETS/PUBLIC PLACES			
	MINOR ROAD MAINTENANCE			
	TRAINING - GENERAL			
	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			

### **GOVERNMENT HOUSE**

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220226	OTHER SERVICES - GENERAL	20,000	0	0.00
22022601	SECURITY SERVICES	20,000		0.00
22022602	OFFICE 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			

22022006	POSTAGES & COURIER SERVICES		
22022007	WELFARE PACKAGES		
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22022009	SPORTING ACTIVITIES		
22022010	DIRECT 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		
	PETROLEUM/ENERGY SUBSIDY		
22050105	EDUCATION SUBSIDY		
	AGRICULTURAL INPUTS SUBSIDY		
	HEALTH SUBSIDY		
22050108	RELIGIOUS PILGRIMAGE SUBSIDY		
	SUBSIDY TO PRIVATE COMPANIES		
	SUBSIDY TO PRIVATE COMPANIES		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		

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22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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 WELFAR 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				

GOVERNMENT HOUSE

O11100100100

210301	SOCIAL BENEFITS				
	GRATUITY				
21030102					
	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				
	UTILITIES - GENERAL				
	ELECTRICITY CHARGES				
	TELEPHONE CHARGES				
	INTERNET ACCESS CHARGES				
	SATELLITE BROADCASTING ACCESS CHARGES				
	WATER RATES				
	SEWAGE CHARGES				
	LEASED COMMUNICATION LINES(S)				
	MULTI YEAR TARIFF ORDER				
	INTERACTIVE LEARNING NETWORK				
	SOFTWARE CHARGES/ LICENCE RENEWAL				
	MATERIALS & SUPPLIES - GENERAL	500,000	50,000	50,000	10.00
	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022302					
	NEWSPAPERS				
	MAGAZINES & PERIODICALS				
	PRINTING OF NON SECURITY DOCUMENTS				
	PRINTING OF SECURITY DOCUMENTS				
	DRUGS/LABORATORY/MEDICAL SUPPLIES				
	FIELD & CAMPING MATERIALS SUPPLIES				
	UNIFORMS & OTHER CLOTHING				
	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				

22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	900,000	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				
	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				
	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				

22022804   AIRCRAFT FUEL COST					Γ
22022805   SEA BOAT FUEL COST   22022806   COOKING GAS/FUEL COST		PLANT / GENERATOR FUEL COST			
22022806   COOKING GAS/FUEL COST					
2202299					
22022901   BANK CHARGES (OTHER THAN INTEREST)	22022806	COOKING GAS/FUEL COST			
22022902   INSURANCE PREMIUM   22022904   OTHER CRF BANK CHARGES			60,000	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   2202200   MISCELLANEOUS EXPENSES GENERAL   22022001   REFRESHMENT & MEALS   22022002   HONORARIUM & SITTING ALLOWANCE   22022002   HONORARIUM & SITTING ALLOWANCE   22022003   PUBLICITY & ADVERTISEMENTS   22022004   MEDICAL EXPENSES-LOCAL   22022006   POSTAGES & COURIER SERVICES   22022007   WELFARE PACKAGES   22022008   SUBSCRIPTION TO PROFESSIONAL BODIES   22022009   SPORTING ACTIVITIES   22022010   DIRECT TEACHING & LABORATORY COST   22022011   ANNUAL BUDGET EXPENSES & ADMINISTRATION   22022014   ANNUAL BUDGET EXPENSES & ADMINISTRATION   22022015   CONTINGENCY   22022016   CONTINGENCY   22022041   CONTINGENCY   22022042   RECURRENT ADJUSTMENT   2202303   STAFF LOANS AND ADVANCES   100,000   0					
22022905   INTEREST/DISCOUNT ON FOREIGN LOAN   22022906   FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS   22022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL   22022908   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   2202200   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   22022011   DIRECT TEACHING & LABORATORY COST   22022014   ANNUAL BUDGET EXPENSES & ADMINISTRATION   22022015   ELECTION-LOGISTICS SUPPORT   22022037   MARGIN FOR INCREASE IN COSTS   22022041   CONTINGENCY   22022042   RECURRENT ADJUSTMENT   22022044   22022045   RECURRENT ADJUSTMENT   22022046   22022046   22022047   RECURRENT ADJUSTMENT   22022047   22022048   RECURRENT ADJUSTMENT   22022049   22022049   STAFF LOANS AND ADVANCES   100,000   0	22022902	INSURANCE PREMIUM			
22022906					
22022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL	22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
22022908   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
2202201	22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22022001   REFRESHMENT & MEALS	22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22022002       HONORARIUM & SITTING ALLOWANCE         22022003       PUBLICITY & ADVERTISEMENTS         22022004       MEDICAL EXPENSES-LOCAL         22022006       POSTAGES & COURIER SERVICES         22022007       WELFARE PACKAGES         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022009       SPORTING ACTIVITIES         220222010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203       STAFF LOANS AND ADVANCES	220220	MISCELLANEOUS EXPENSES GENERAL			
22022003         PUBLICITY & ADVERTISEMENTS           22022004         MEDICAL EXPENSES-LOCAL           22022006         POSTAGES & COURIER SERVICES           22022007         WELFARE PACKAGES           22022008         SUBSCRIPTION TO PROFESSIONAL BODIES           22022009         SPORTING ACTIVITIES           22022010         DIRECT TEACHING & LABORATORY COST           22022011         ANNUAL BUDGET EXPENSES & ADMINISTRATION           22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT           2203         TAFF LOANS AND ADVANCES           100,000         0	22022001	REFRESHMENT & MEALS			
22022004       MEDICAL EXPENSES-LOCAL         22022006       POSTAGES & COURIER SERVICES         22022007       WELFARE PACKAGES         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022009       SPORTING ACTIVITIES         22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         203       3         220301       STAFF LOANS AND ADVANCES	22022002	HONORARIUM & SITTING ALLOWANCE			
22022006       POSTAGES & COURIER SERVICES         22022007       WELFARE PACKAGES         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022009       SPORTING ACTIVITIES         22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203       STAFF LOANS AND ADVANCES	22022003	PUBLICITY & ADVERTISEMENTS			
22022007       WELFARE PACKAGES         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022009       SPORTING ACTIVITIES         22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203       TOU,000         200301       STAFF LOANS AND ADVANCES	22022004	MEDICAL EXPENSES-LOCAL			
22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022009       SPORTING ACTIVITIES         22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203       TAFF LOANS AND ADVANCES	22022006	POSTAGES & COURIER SERVICES			
22022009       SPORTING ACTIVITIES         22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203       Tooloo         220301       STAFF LOANS AND ADVANCES	22022007	WELFARE PACKAGES			
22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203       TOUR ADDITION OF THE PROPERTY OF THE PROPERT					
22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION           22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT           2203         Toology           20301         STAFF LOANS AND ADVANCES           100,000         0	22022009	SPORTING ACTIVITIES			
22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT           2203         Toology           220301         STAFF LOANS AND ADVANCES           100,000         0	22022010	DIRECT TEACHING & LABORATORY COST			
22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT           2203         100,000           20301         STAFF LOANS AND ADVANCES	22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT           2203         100,000           220301         STAFF LOANS AND ADVANCES           100,000         0	22022021	ELECTION-LOGISTICS SUPPORT			
22022042         RECURRENT ADJUSTMENT           2203         100,000           220301         STAFF LOANS AND ADVANCES           100,000         0	22022037	MARGIN FOR INCREASE IN COSTS			
2203 220301 STAFF LOANS AND ADVANCES 100,000 0	22022041	CONTINGENCY			
220301 STAFF LOANS AND ADVANCES 100,000 0	22022042	RECURRENT ADJUSTMENT			
	2203				
COMA CRANTO AND CONTRIBUTIONS OFNERAL	220301	STAFF LOANS AND ADVANCES	100,000	0	0.00
2204 GRANTS AND CONTRIBUTIONS GENERAL	2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401 LOCAL GRANTS AND CONTRIBUTIONS	220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402 FOREIGN GRANTS AND CONTRIBUTIONS	220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203 CONTRIBUTION TO INTERNATIONAL ORGANIZATION	22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204 EXTERNAL FINANCIAL OBLIGATIONS	22040204	EXTERNAL FINANCIAL OBLIGATIONS			
2205 SUBSIDIES GENERAL	2205	SUBSIDIES GENERAL			
220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			

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22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL 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

ECONOMIC	DETAILED EXPENDITURE	BUDGET 2020		
CODE				
2				
21	PERSONNEL COST			
2101	SALARY			
210101	SALARIES AND WAGES	18,500,000	0	0.00
	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES			
21020101	NON REGULAR ALLOWANCES			
	SOCIAL CONTRIBUTIONS			
	GROUP LIFE INSURANCE			
	EMPLOYEES COMPENSATION FUND			
21020225	HOUSING FUND CONTRIBUTION			
	SOCIAL BENEFITS			
	SOCIAL BENEFITS			
	GRATUITY			
21030102				
	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			
	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
22022203	INTERNET ACCESS CHARGES			
	SATELLITE BROADCASTING ACCESS CHARGES			
22022205	WATER RATES			
22022206	SEWAGE CHARGES			

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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			
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312 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			3.00
22022602 OFFICE RENT			
	L	I	l .

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		

22022010	DIRECT 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		
	CONTRIBUTION TO INTERNATIONAL ORGANIZATION		
22040204	EXTERNAL FINANCIAL OBLIGATIONS		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS		
	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL 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		

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2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH 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				

21030103   DEATH BENEFITS	21030102	PENSION				
220						
2022   TRAVEL& TRANSPORT - GENERAL   5,759,000   1,000,000   1,000,000   17.39						
1,000,000						
20022101   LOCAL TRAVEL & TRANSPORT: TRAINING			5,759,000	1,000,000	1,000,000	17.36
20222101	22022101	LOCAL TRAVEL & TRANSPORT: TRAINING	, ,	, ,	, ,	
20022104   INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
2002222	22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
20022201   ELECTRICITY CHARGES	22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
20022202   TELEPHONE CHARGES	220222	UTILITIES - GENERAL	3,229,000	1,000,000	1,000,000	30.97
22022203	22022201	ELECTRICITY CHARGES				
22022204	22022202	TELEPHONE CHARGES				
20022205   WATER RATES	22022203	INTERNET ACCESS CHARGES				
22022206   SEWAGE CHARGES	22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022207   LEASED COMMUNICATION LINES(S)	22022205	WATER RATES				
22022208         MULTI YEAR TARIFF ORDER           22022209         INTERACTIVE LEARNING NETWORK           2202223         SOFTWARE CHARGES/ LICENCE RENEWAL           2202233         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         22022306         PRINTING OF SECURITY DOCUMENTS         22022307         DRUGS/LABORATORY/MEDICAL SUPPLIES         22022308         PIELD & CAMPING MATERIALS SUPPLIES         22022309         UNIFORMS & OTHER CLOTHING         22022310         TEACHING AIDS / INSTRUCTION MATERIALS         22022310         PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL         PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL         PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)         PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	22022206	SEWAGE CHARGES				
22022209 INTERACTIVE LEARNING NETWORK 22022210 SOFTWARE CHARGES/ LICENCE RENEWAL 220223 MATERIALS & SUPPLIES - GENERAL 2202230 OFFICE STATIONERIES/COMPUTER CONSUMABLES 22022302 BOOKS 22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	22022207	LEASED COMMUNICATION LINES(S)				
20022310   SOFTWARE CHARGES/ LICENCE RENEWAL		MULTI YEAR TARIFF ORDER				
220223         MATERIALS & SUPPLIES - GENERAL         4,050,000         750,000         750,000         18.52           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES	22022209					
22022301 OFFICE STATIONERIES/COMPUTER CONSUMABLES 22022302 BOOKS 22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	22022210					
22022302 BOOKS 22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			4,050,000	750,000	750,000	18.52
22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)						
22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)						
22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)						
22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)						
22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)						
22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)						
22022310 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)						
22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)						
22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)						
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)						
22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)		PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
<b>220224</b>   MAINTENANCE SERVICES - GENERAL 8,839,000 250,000 250,000 2.83						
	220224	MAINTENANCE SERVICES - GENERAL	8,839,000	250,000	250,000	2.83

22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402 MAINTENANCE OF OFFICE FURNITURE			
22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022405 MAINTENANCE OF PLANTS/GENERATORS			
22022406 OTHER MAINTENANCE 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			
COCCOCC OTHER TRANSPORT FOUNDATIVE FUEL COCT			
22022802 OTHER TRANSPORT EQUIPMENT FUEL COST			
22022802 OTHER TRANSPORT EQUIPMENT FUEL COST 22022803 PLANT / GENERATOR FUEL COST			

00000005	OFA POAT FUEL COOT			
	SEA BOAT FUEL COST			
	COOKING GAS/FUEL COST			
220229	FINANCIAL CHARGES - GENERAL			
22022901	BANK CHARGES (OTHER THAN INTEREST)	500,000	0	0.00
	INSURANCE PREMIUM			
22022904	OTHER CRF BANK CHARGES			
	INTEREST/DISCOUNT ON FOREIGN LOAN			
	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220220	MISCELLANEOUS EXPENSES GENERAL	3,291,000	0	0.00
	REFRESHMENT & MEALS			
	HONORARIUM & SITTING ALLOWANCE			
	PUBLICITY & ADVERTISEMENTS			
	MEDICAL EXPENSES-LOCAL			
	POSTAGES & COURIER SERVICES			
	WELFARE PACKAGES			
	SUBSCRIPTION TO PROFESSIONAL BODIES			
	SPORTING ACTIVITIES			
	DIRECT TEACHING & LABORATORY COST			
	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
	ELECTION-LOGISTICS SUPPORT			
	MARGIN FOR INCREASE IN COSTS			
	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			

#### GOVERNMENT HOUSE 011100100100

22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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

	T				
	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
	GROUP LIFE INSURANCE				
	EMPLOYEES COMPENSATION FUND				
	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
	SOCIAL BENEFITS				
	GRATUITY				
	PENSION				
	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
	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
	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				

	FIELD & CAMPING MATERIALS SUPPLIES	1,200,000	0	0.00
	UNIFORMS & OTHER CLOTHING	1,500,000	0	0.00
	TEACHING AIDS / INSTRUCTION MATERIALS			
	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
	FINANCIAL STATEMENTS	50,000	0	0.00
	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
	MAINTENANCE SERVICES - GENERAL			
	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
	MAINTENANCE OF OFFICE FURNITURE	480,000	0	0.00
	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
	MAINTENANCE OF OFFICE / IT EQUIPMENTS	240,000	0	0.00
	MAINTENANCE OF PLANTS/GENERATORS	1,000,000	0	0.00
	OTHER MAINTENANCE SERVICES			
	MAINTENANCE OF STREET LIGHTINGS			
	MAINTENANCE OF COMMUNICATION EQUIPMENT	1,000,000	0	0.00
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
	MINOR ROAD MAINTENANCE	2,500,000	0	0.00
	TRAINING - GENERAL			
	LOCAL TRAINING	1,000,000	0	0.00
22022502	INTERNATIONAL TRAINING	1,000,000	0	0.00
	OTHER SERVICES - GENERAL			
	SECURITY SERVICES			
	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
	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			

22022707	AGRICULTURAL CONSULTING			
	MEDICAL CONSULTING	2,000,000	0	0.00
	AUDITING OF ACCOUNTS			
	FUEL & LUBRICANTS - GENERAL			
	MOTOR VEHICLE FUEL COST	5,000,000	0	0.00
	OTHER TRANSPORT EQUIPMENT FUEL COST		0	#DIV/0!
	PLANT / GENERATOR FUEL COST	2,000,000	0	0.00
	AIRCRAFT FUEL COST			
22022805	SEA BOAT FUEL COST			
	COOKING GAS/FUEL COST			
220229	FINANCIAL CHARGES - GENERAL			
22022901	BANK CHARGES (OTHER THAN INTEREST)	116,000	0	0.00
	INSURANCE PREMIUM			
	OTHER CRF BANK CHARGES			
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220220	MISCELLANEOUS EXPENSES GENERAL			
	REFRESHMENT & MEALS	960,000	0	0.00
	HONORARIUM & SITTING ALLOWANCE	480,000	0	0.00
	PUBLICITY & ADVERTISEMENTS	500,000	0	0.00
	MEDICAL EXPENSES-LOCAL	500,000	0	0.00
	POSTAGES & COURIER SERVICES	500,000	0	0.00
	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			

GOVERNMENT HOUSE 011100100100

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

#### **GOVERNMENT HOUSE**

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2101	SALARY		0	#DIV/0!
210101	SALARIES AND WAGES		0	#DIV/0!
	SALARY		0	#DIV/0!
21010102	OVER TIME PAYMENTS		0	#DIV/0!
	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			
	PENSION			
	DEATH BENEFITS			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	25,000	0	0.00
	LOCAL TRAVEL & TRANSPORT: TRAINING			
	LOCAL TRAVEL & TRANSPORT: OTHERS			
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
	UTILITIES - GENERAL	20,000	0	0.00
	ELECTRICITY CHARGES			
22022202	TELEPHONE CHARGES			
	INTERNET ACCESS CHARGES			
	SATELLITE BROADCASTING ACCESS CHARGES			
	WATER RATES			
22022206	SEWAGE CHARGES			
	LEASED COMMUNICATION LINES(S)			
	MULTI YEAR TARIFF ORDER			
22022209	INTERACTIVE LEARNING NETWORK			
	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		
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL		
22022312	FINANCIAL STATEMENTS		
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)		
220224	MAINTENANCE SERVICES - GENERAL		
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		
22022402	MAINTENANCE OF OFFICE FURNITURE		
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		
	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
22022405	MAINTENANCE OF PLANTS/GENERATORS		
22022406	OTHER MAINTENANCE SERVICES		
22022410	MAINTENANCE OF STREET LIGHTINGS		
	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		

#### GOVERNMENT HOUSE

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220227     CONSULTING & PROFESSIONAL SERVICES - GENERAL       22022701     FINANCIAL CONSULTING       22022702     INFORMATION TECHNOLOGY CONSULTING       22022703     LEGAL SERVICES       22022704     ENGINEERING SERVICES       22022705     ARCHITECTURAL SERVICES       22022706     SURVEYING SERVICES	
22022702     INFORMATION TECHNOLOGY CONSULTING       22022703     LEGAL SERVICES       22022704     ENGINEERING SERVICES       22022705     ARCHITECTURAL SERVICES	
22022703     LEGAL SERVICES       22022704     ENGINEERING SERVICES       22022705     ARCHITECTURAL SERVICES	
22022704 ENGINEERING SERVICES 22022705 ARCHITECTURAL SERVICES	
22022705 ARCHITECTURAL SERVICES	
	l
22022706 ISURVEYING 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	0.00
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			 	
22031   STAFF LOAN	22022041	CONTINGENCY		
220301   STAFF LOAN	22022042	RECURRENT ADJUSTMENT		
22040   GRANTS AND CONTRIBUTIONS GENERAL	2203			
220401   LOCAL GRANTS AND CONTRIBUTIONS   2204022   FOREIGN GRANTS AND CONTRIBUTIONS	220301	STAFF LOAN		
220402	2204	GRANTS AND CONTRIBUTIONS GENERAL		
22040203   CONTRIBUTION TO INTERNATIONAL ORGANIZATION	220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040204   EXTERNAL FINANCIAL OBLIGATIONS   2055   SUBSIDIES GENERAL   22050102   SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS   22050103   SUBSIDY TO GOVERNMENT OWNED COMPANIES   22050104   PETROLEUM/ENERGY SUBSIDY   22050105   EDUCATION SUBSIDY   22050106   AGRICULTURAL INPUTS SUBSIDY   22050107   HEALTH SUBSIDY   22050108   AGRICULTURAL INPUTS SUBSIDY   22050108   RELIGIOUS PILGRIMAGE SUBSIDY   22050109   RELIGIOUS PILGRIMAGE SUBSIDY   22050108   RELIGIOUS PILGRIMAGE SUBSIDY   220502   SUBSIDY TO PRIVATE COMPANIES   22050201   SUBSIDY TO PRIVATE COMPANIES   220701   TRANSFERS-PAYMENT   22070101   PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE   22070102   PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE   22070103   PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS   22070104   CRF REVENUE REMITTANCE BY PSES   220801   TRANSFERS-PAYMENT TO INDIVIDUALS   22080101   TRANSFERS-PAYMENT TO INDIVIDUALS   22080101   TRANSFERS-PAYMENT TO INDIVIDUALS   22080101   TRANSFERS-PAYMENT TO INDIVIDUALS   22080102   TRANSFERS-PAYMENT TO AGEDIVULNERABLE GROUP   22090   LOSS ON FOREIGN EXCHANGE   22090101   CRESCANDENT RECURRENT RECURRENT   RECURRENT   RECURRENT   RECURRENT   RECURRENT   RESEARCH AND DEVELOPMENT - RECURRENT   RECURRENT   RECURRENT   RESEARCH AND DEVELOPMENT - RECURRENT   RECURRENT   RECURRENT   RECURRENT   RESEARCH AND DEVELOPMENT - RECURRENT   RECURRENT   RESEARCH AND DEVELOPMENT - RECURRENT   RECURRENT   RECURRENT   RECURRENT   RECURRENT   RESEARCH AND DEVELOPMENT - RECURRENT   RECURRE	220402	FOREIGN GRANTS AND CONTRIBUTIONS		
2055   SUBSIDIES GENERAL   20501   SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION		
22050101   SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS   SUBSIDY TO GOVERNMENT OWNED COMPANIES   SUBSIDY TO GOVERNMENT OWNED COMPANIES   SUBSIDY   SUBSIDY TO PRIVATE COMPANIES   SUBSIDY TRANSFERS PAYMENT TO INDIVIDUALS   SUBSIDY TO PRIVATE COMPANIES   SUBSIDY TRANSFERS-PAYMENT TO INDIVIDUALS   SUBSIDY TRANSFERS-PAYMENT TO AGEDICAL FOR THE PRIVATE COMPANIES   SUBSIDY TRANSFERS-PAYMENT TO INDIVIDUALS   SUBSIDY TRANSFERS-PAYMENT TO INDIVIDUALS   SUBSIDY TRANSFERS-PAYMENT TO INDIVIDUALS   SUBSIDY TRANSFERS-PAYMENT TO AGEDICAL FOR THE PRIVATE COMPANIES   SUBSIDY TO PRIVATE COMPANIE	22040204	EXTERNAL FINANCIAL OBLIGATIONS		
22050101   SUBSIDY TO GOVERNMENT OWNED COMPANIES	2205	SUBSIDIES GENERAL		
22050102	220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS		
22050104   PETROLEUM/ENERGY SUBSIDY   22050105   EDUCATION SUBSIDY   22050105   EDUCATION SUBSIDY   22050106   AGRICULTURAL INPUTS SUBSIDY   22050107   HEALTH SUBSIDY   22050108   RELIGIOUS PILGRIMAGE SUBSIDY   220502   SUBSIDY TO PRIVATE COMPANIES   220502   SUBSIDY TO PRIVATE COMPANIES   220502   SUBSIDY TO PRIVATE COMPANIES   220701   SUBSIDY TO PRIVATE COMPANIES   220701   TRANSFERS-PAYMENT   22070101   PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE   22070102   PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE   22070103   PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS   22070104   CRF REVENUE REMITTANCE BY PSES   2208   TRANSFERS-PAYMENT TO INDIVIDUALS   220801   TRANSFERS-PAYMENT TO INDIVIDUALS   22080101   TRANSFERS-PAYMENT TO INDIVIDUALS   22080102   TRANSFERS-PAYMENT TO MEMPLOYED   22080102   TRANSFERS-PAYMENT TO AGEDIVULNERABLE GROUP   2209   LOSS ON FOREIGN EXCHANGE   2209011   LOSS ON FOREIGN EXCHANGE   22090101   LOSS ON FOREIGN EXCHANGE   22090101   LOSS ON FOREIGN EXCHANGE   22080102   RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050105   EDUCATION SUBSIDY   22050106   AGRICULTURAL INPUTS SUBSIDY   22050107   HEALTH SUBSIDY   22050108   RELIGIOUS PILGRIMAGE SUBSIDY   22050108   RELIGIOUS PILGRIMAGE SUBSIDY   220502   SUBSIDY TO PRIVATE COMPANIES   22050201   SUBSIDY TO PRIVATE COMPANIES   220701   TRANSFERS-PAYMENT   220701   TRANSFERS-PAYMENT   220701   PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE   22070102   PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE   22070102   PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE   22070104   CRF REVENUE REMITTANCE BY PSES   22070104   CRF REVENUE REMITTANCE BY PSES   220801   TRANSFERS-PAYMENT TO INDIVIDUALS   22080101   TRANSFERS-PAYMENT TO UNEMPLOYED   22080102   TRANSFERS-PAYMENT TO UNEMPLOYED   22080102   TRANSFERS-PAYMENT TO AGEDIVULNERABLE GROUP   22090101   LOSS ON FOREIGN EXCHANGE   22090101   LOSS ON FOREIGN EXCHANGE   22090101   LOSS ON FOREIGN EXCHANGE   22090101   COSS ON FOREIGN EXC				
22050106   AGRICULTURAL INPUTS SUBSIDY   22050107   HEALTH SUBSIDY   22050108   RELIGIOUS PILGRIMAGE SUBSIDY   220502   SUBSIDY TO PRIVATE COMPANIES   22050201   SUBSIDY TO PRIVATE COMPANIES   220701   TRANSFERS-PAYMENT   220701   TRANSFER TO FUND RECURRENT EXPENDITURE   22070102   PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE   22070102   PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE   22070103   PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS   22070104   CRF REVENUE REMITTANCE BY PSES   2208   TRANSFERS-PAYMENT TO INDIVIDUALS   220801   TRANSFERS-PAYMENT TO INDIVIDUALS   22080101   TRANSFERS-PAYMENT TO UNEMPLOYED   22080102   TRANSFERS-PAYMENT TO UNEMPLOYED   22080102   TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP   22090101   LOSS ON FOREIGN EXCHANGE   22090101   COSS ON FOREIGN EXCHANGE   22090101	22050104	PETROLEUM/ENERGY SUBSIDY		
22050107   HEALTH SUBSIDY   2205018   RELIGIOUS PILGRIMAGE SUBSIDY	22050105	EDUCATION SUBSIDY		
22050108         RELIGIOUS PILGRIMAGE SUBSIDY           220502         SUBSIDY TO PRIVATE COMPANIES           2207         TRANSFERS-PAYMENT           220701         TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT           22070101         PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE           22070102         PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE           22070103         PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS           22070104         CRF REVENUE REMITTANCE BY PSES           2208         TRANSFERS-PAYMENT TO INDIVIDUALS           220801         TRANSFERS-PAYMENT TO INDIVIDUALS           22080101         TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP           220901         LOSS ON FOREIGN EXCHANGE           220901         LOSS ON FOREIGN EXCHANGE           22090101         LOSS ON FOREIGN EXCHANGE           23         RESEARCH AND DEVELOPMENT - RECURRENT           2305         RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22050106	AGRICULTURAL INPUTS SUBSIDY		
220502   SUBSIDY TO PRIVATE COMPANIES	22050107	HEALTH SUBSIDY		
22050201   SUBSIDY TO PRIVATE COMPANIES	22050108	RELIGIOUS PILGRIMAGE SUBSIDY		
2207 TRANSFERS-PAYMENT 2207010 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT 22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE 22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE 22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS 22070104 CRF REVENUE REMITTANCE BY PSES 2208 TRANSFERS-PAYMENT TO INDIVIDUALS 220801 TRANSFERS-PAYMENT TO INDIVIDUALS 220801 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 2208 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	220502	SUBSIDY TO PRIVATE COMPANIES		
2207010 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT  22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE  22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE  22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS  22070104 CRF REVENUE REMITTANCE BY PSES  2208 TRANSFERS-PAYMENT TO INDIVIDUALS  220801 TRANSFERS-PAYMENT TO INDIVIDUALS  2208010 TRANSFERS-PAYMENT TO UNEMPLOYED  22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP  2209 LOSS ON FOREIGN EXCHANGE  220901 LOSS ON FOREIGN EXCHANGE  22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT  2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22050201	SUBSIDY TO PRIVATE COMPANIES		
22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE 22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE 22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS 22070104 CRF REVENUE REMITTANCE BY PSES 2208 TRANSFERS-PAYMENT TO INDIVIDUALS 220801 TRANSFERS-PAYMENT TO INDIVIDUALS 22080101 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 2209 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT 2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	2207	TRANSFERS-PAYMENT		
22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE 22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS 22070104 CRF REVENUE REMITTANCE BY PSES 2208 TRANSFERS-PAYMENT TO INDIVIDUALS 220801 TRANSFERS-PAYMENT TO INDIVIDUALS 22080101 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 2209 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT 2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS  22070104 CRF REVENUE REMITTANCE BY PSES  2208 TRANSFERS-PAYMENT TO INDIVIDUALS  220801 TRANSFERS-PAYMENT TO INDIVIDUALS  22080101 TRANSFERS-PAYMENT TO UNEMPLOYED  22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP  2209 LOSS ON FOREIGN EXCHANGE  220901 LOSS ON FOREIGN EXCHANGE  22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT  2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070104 CRF REVENUE REMITTANCE BY PSES  2208 TRANSFERS-PAYMENT TO INDIVIDUALS  220801 TRANSFERS-PAYMENT TO INDIVIDUALS  22080101 TRANSFERS-PAYMENT TO UNEMPLOYED  22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP  2209 LOSS ON FOREIGN EXCHANGE  220901 LOSS ON FOREIGN EXCHANGE  22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT  2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
2208 TRANSFERS-PAYMENT TO INDIVIDUALS 2208010 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 2209 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 2209010 LOSS ON FOREIGN EXCHANGE 22090101 RESEARCH AND DEVELOPMENT - RECURRENT 2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
220801     TRANSFERS-PAYMENT TO INDIVIDUALS       22080101     TRANSFERS-PAYMENT TO UNEMPLOYED       22080102     TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP       2209     LOSS ON FOREIGN EXCHANGE       220901     LOSS ON FOREIGN EXCHANGE       22090101     LOSS ON FOREIGN EXCHANGE       23     RESEARCH AND DEVELOPMENT - RECURRENT       2305     RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22070104	CRF REVENUE REMITTANCE BY PSEs		
22080101 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 2209 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT 2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP  2209 LOSS ON FOREIGN EXCHANGE  220901 LOSS ON FOREIGN EXCHANGE  22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT  2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	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)	22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
220901 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT 2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		
22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT  2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	2209	LOSS ON FOREIGN EXCHANGE		
23 RESEARCH AND DEVELOPMENT - RECURRENT 2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	220901	LOSS ON FOREIGN EXCHANGE		
2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	22090101	LOSS ON FOREIGN EXCHANGE		
	23	RESEARCH AND DEVELOPMENT - RECURRENT		
230501 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)		
	230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)		

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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

	1		
	LOCAL TRAVEL & TRANSPORT: TRAINING		
	LOCAL TRAVEL & TRANSPORT: OTHERS		
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220222	UTILITIES - GENERAL	20,000	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	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	·	
22022302	BOOKS		
22022303	NEWSPAPERS		
22022304	MAGAZINES & PERIODICALS		
22022305	PRINTING OF NON SECURITY DOCUMENTS		
22022306	PRINTING OF SECURITY DOCUMENTS		
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES		
22022308	FIELD & CAMPING MATERIALS SUPPLIES		
22022309	UNIFORMS & OTHER CLOTHING		
22022310	TEACHING AIDS / INSTRUCTION MATERIALS		
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL		
22022312	,		
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		

		 	<del>.</del>
	OTHER MAINTENANCE SERVICES		
	MAINTENANCE OF STREET LIGHTINGS		
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT		
	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22022413	MINOR ROAD MAINTENANCE		
	TRAINING - GENERAL		
22022501	LOCAL TRAINING		
22022502	INTERNATIONAL TRAINING		
	OTHER SERVICES - GENERAL		
	SECURITY SERVICES		
22022602	OFFICE RENT		
	RESIDENTIAL RENT		
	SECURITY VOTE (INCLUDING OPERATIONS)		
	CLEANING & FUMIGATION SERVICES		
	LAND USE CHARGES		
	RESCUE SERVICES		
	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	FINANCIAL CONSULTING		
	INFORMATION TECHNOLOGY CONSULTING		
	LEGAL SERVICES		
	ENGINEERING SERVICES		
	ARCHITECTURAL SERVICES		
	SURVEYING SERVICES		
	AGRICULTURAL CONSULTING		
	MEDICAL CONSULTING		
22022709	AUDITING OF ACCOUNTS		
	FUEL & LUBRICANTS - GENERAL		
	MOTOR VEHICLE FUEL COST		
	OTHER TRANSPORT EQUIPMENT FUEL COST		
22022803	PLANT / GENERATOR FUEL COST		
	FINANCIAL CHARGES - GENERAL		
	BANK CHARGES (OTHER THAN INTEREST)		
	INSURANCE PREMIUM		
	OTHER CRF BANK CHARGES		
	INTEREST/DISCOUNT ON FOREIGN LOAN		
22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS		

		,		
	OMESTIC INTEREST/DISCOUNT - TREASURY BILL			
	OMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
	IISCELLANEOUS EXPENSES GENERAL	50,000	0	0.00
	REFRESHMENT & MEALS			
	IONORARIUM & SITTING ALLOWANCE			
	PUBLICITY & ADVERTISEMENTS			
22022004 M	MEDICAL EXPENSES-LOCAL			
	OSTAGES & COURIER SERVICES			
22022007 W	VELFARE PACKAGES			
	SUBSCRIPTION TO PROFESSIONAL BODIES			
22022009 S	PORTING ACTIVITIES			
22022010 D	DIRECT TEACHING & LABORATORY COST			
22022014 A	NNUAL BUDGET EXPENSES & ADMINISTRATION			
22022021 E	ELECTION-LOGISTICS SUPPORT			
22022037 M	MARGIN FOR INCREASE IN COSTS			
22022041 C	CONTINGENCY			
22022042 R	RECURRENT ADJUSTMENT			
2203				
220301				
2204 G	GRANTS AND CONTRIBUTIONS GENERAL			
220401 L	OCAL GRANTS AND CONTRIBUTIONS			
220402 F	OREIGN GRANTS AND CONTRIBUTIONS			
22040203 C	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204 E	XTERNAL FINANCIAL OBLIGATIONS			
2205 S	SUBSIDIES GENERAL			
220501 S	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050101 S	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102 M	MEAL SUBSIDY			
22050104 P	ETROLEUM/ENERGY SUBSIDY			
22050105 E	DUCATION SUBSIDY			
22050106 A	GRICULTURAL INPUTS SUBSIDY			
22050107 H	IEALTH SUBSIDY			
22050108 R	RELIGIOUS PILGRIMAGE SUBSIDY			
220502 S	SUBSIDY TO PRIVATE COMPANIES			
22050201 S	SUBSIDY TO PRIVATE COMPANIES			
2207 T	RANSFERS-PAYMENT			

GOVERNMENT HOUSE 011100100100

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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	0.0
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	1,500,000	80,000	80,000	5.33
22022101	LOCAL TRAVEL & TRANSPORT: TRAINING				
	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
	ELECTRICITY CHARGES				
	TELEPHONE CHARGES				
	INTERNET ACCESS CHARGES				
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				
22022206	SEWAGE 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 22022305	MAGAZINES & PERIODICALS PRINTING OF NON SECURITY DOCUMENTS				

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22022306	PRINTING OF SECURITY DOCUMENTS			
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
	FINANCIAL STATEMENTS			
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			

22222725				
22022705	ARCHITECTURAL SERVICES			
	SURVEYING SERVICES			
22022707	AGRICULTURAL CONSULTING			
	MEDICAL CONSULTING			
22022709	AUDITING OF ACCOUNTS			
220228	FUEL & LUBRICANTS - GENERAL	50,000	0	0.00
22022801	MOTOR VEHICLE FUEL COST			
	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				
22022002	HONORARIUM & SITTING ALLOWANCE			
22022003	PUBLICITY & ADVERTISEMENTS			
22022003 22022004	PUBLICITY & ADVERTISEMENTS MEDICAL EXPENSES-LOCAL			
22022003 22022004 22022006	PUBLICITY & ADVERTISEMENTS			
22022003 22022004 22022006	PUBLICITY & ADVERTISEMENTS MEDICAL EXPENSES-LOCAL			
22022003 22022004 22022006	PUBLICITY & ADVERTISEMENTS  MEDICAL EXPENSES-LOCAL  POSTAGES & COURIER SERVICES			
22022003 22022004 22022006 22022007 22022008	PUBLICITY & ADVERTISEMENTS  MEDICAL EXPENSES-LOCAL  POSTAGES & COURIER SERVICES  WELFARE PACKAGES  SUBSCRIPTION TO PROFESSIONAL BODIES  SPORTING ACTIVITIES			
22022003 22022004 22022006 22022007 22022008	PUBLICITY & ADVERTISEMENTS  MEDICAL EXPENSES-LOCAL  POSTAGES & COURIER SERVICES  WELFARE PACKAGES  SUBSCRIPTION TO PROFESSIONAL BODIES			
22022003 22022004 22022006 22022007 22022008 22022009	PUBLICITY & ADVERTISEMENTS  MEDICAL EXPENSES-LOCAL  POSTAGES & COURIER SERVICES  WELFARE PACKAGES  SUBSCRIPTION TO PROFESSIONAL BODIES  SPORTING ACTIVITIES			
22022003 22022004 22022006 22022007 22022008 22022009 22022010	PUBLICITY & ADVERTISEMENTS  MEDICAL EXPENSES-LOCAL  POSTAGES & COURIER SERVICES  WELFARE PACKAGES  SUBSCRIPTION TO PROFESSIONAL BODIES  SPORTING ACTIVITIES  DIRECT TEACHING & LABORATORY COST			
22022003 22022004 22022006 22022007 22022008 22022009 22022010 22022014	PUBLICITY & ADVERTISEMENTS  MEDICAL EXPENSES-LOCAL  POSTAGES & COURIER SERVICES  WELFARE PACKAGES  SUBSCRIPTION TO PROFESSIONAL BODIES  SPORTING ACTIVITIES  DIRECT TEACHING & LABORATORY COST  ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22022003 22022004 22022006 22022007 22022008 22022009 22022010 22022014 22022021	PUBLICITY & ADVERTISEMENTS  MEDICAL EXPENSES-LOCAL  POSTAGES & COURIER SERVICES  WELFARE PACKAGES  SUBSCRIPTION TO PROFESSIONAL BODIES  SPORTING ACTIVITIES  DIRECT TEACHING & LABORATORY COST  ANNUAL BUDGET EXPENSES & ADMINISTRATION  ELECTION-LOGISTICS SUPPORT			
22022003 22022004 22022006 22022007 22022008 22022009 22022010 22022014 22022021 22022037	PUBLICITY & ADVERTISEMENTS  MEDICAL EXPENSES-LOCAL  POSTAGES & COURIER SERVICES  WELFARE PACKAGES  SUBSCRIPTION TO PROFESSIONAL BODIES  SPORTING ACTIVITIES  DIRECT TEACHING & LABORATORY COST  ANNUAL BUDGET EXPENSES & ADMINISTRATION  ELECTION-LOGISTICS SUPPORT  MARGIN FOR INCREASE IN COSTS			
22022003 22022004 22022006 22022007 22022008 22022009 22022010 22022014 22022021 22022037 22022041	PUBLICITY & ADVERTISEMENTS  MEDICAL EXPENSES-LOCAL  POSTAGES & COURIER SERVICES  WELFARE PACKAGES  SUBSCRIPTION TO PROFESSIONAL BODIES  SPORTING ACTIVITIES  DIRECT TEACHING & LABORATORY COST  ANNUAL BUDGET EXPENSES & ADMINISTRATION  ELECTION-LOGISTICS SUPPORT  MARGIN FOR INCREASE IN COSTS  CONTINGENCY			
22022003 22022004 22022006 22022007 22022008 22022009 22022010 22022014 22022037 22022041 22022041	PUBLICITY & ADVERTISEMENTS  MEDICAL EXPENSES-LOCAL  POSTAGES & COURIER SERVICES  WELFARE PACKAGES  SUBSCRIPTION TO PROFESSIONAL BODIES  SPORTING ACTIVITIES  DIRECT TEACHING & LABORATORY COST  ANNUAL BUDGET EXPENSES & ADMINISTRATION  ELECTION-LOGISTICS SUPPORT  MARGIN FOR INCREASE IN COSTS  CONTINGENCY			

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		
	EDUCATION SUBSIDY		
	AGRICULTURAL INPUTS SUBSIDY		
	HEALTH SUBSIDY		
	RELIGIOUS PILGRIMAGE SUBSIDY		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2207	TRANSFERS-PAYMENT		
	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
	CRF REVENUE REMITTANCE BY PSEs		
	TRANSFERS-PAYMENT TO INDIVIDUALS		
	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		
2209	LOSS ON FOREIGN EXCHANGE		
220901	LOSS ON FOREIGN EXCHANGE		
	LOSS ON FOREIGN EXCHANGE		
23	RESEARCH AND DEVELOPMENT - RECURRENT		
	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)		
	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)		
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)		
	TOTAL RECURRENT EXPENDITURE	120,800,000	0.00

**GOVERNMENT HOUSE** 

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#### **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
	SALARY				
	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
	ALLOWANCES	5,000,000		0	0.00
_ : = : - : :	NON REGULAR ALLOWANCES				
	SOCIAL CONTRIBUTIONS				
	GROUP LIFE INSURANCE				
	EMPLOYEES COMPENSATION FUND				
_:0_0_	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
	SOCIAL BENEFITS				
	GRATUITY				
	PENSION				
	DEATH BENEFITS				
	OTHER RECURRENT COSTS				
_	OVERHEAD COST				
	TRAVEL& TRANSPORT - GENERAL	25,000,000	1,400,000	1,400,000	5.60
	LOCAL TRAVEL & TRANSPORT: TRAINING				
22022102	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
	UTILITIES - GENERAL	1,355,000	300,000	300,000	22.14
22022201	ELECTRICITY CHARGES				

-	,				
22022202	TELEPHONE CHARGES				
	INTERNET ACCESS CHARGES				
	SATELLITE BROADCASTING ACCESS CHARGES				
	WATER RATES				
	SEWAGE CHARGES				
	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
	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				
	BOOKS				
	NEWSPAPERS				
	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	3,000,000	1,000,000	1,000,000	33.33
	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
	OTHER MAINTENANCE SERVICES				
22022410	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				

00000E04 LOCAL TRAINING	1		
22022501 LOCAL TRAINING			
22022502 INTERNATIONAL TRAINING	0.000.000		0.00
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			

	MEDICAL EXPENSES-LOCAL			
	POSTAGES & COURIER SERVICES			
22022007	WELFARE PACKAGES			
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22022009	SPORTING ACTIVITIES			
22022010	DIRECT 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				
2201 0 100	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		I	
	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS CRF REVENUE REMITTANCE BY PSEs			

GOVERNMENT HOUSE 011100100100

220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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				

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				
	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				

PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312 FINANCIAL STATEMENTS			
22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAGE 1972)			
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			
22022708 MEDICAL CONSULTING 22022709 AUDITING OF ACCOUNTS			

	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		
	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS		
22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL		
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS		
	MISCELLANEOUS EXPENSES GENERAL		
22022001	REFRESHMENT & MEALS		
22022002	HONORARIUM & SITTING ALLOWANCE		
22022003	PUBLICITY & ADVERTISEMENTS		
	MEDICAL EXPENSES-LOCAL		
22022006	POSTAGES & COURIER SERVICES		
	WELFARE PACKAGES		
	SUBSCRIPTION TO PROFESSIONAL BODIES		
	SPORTING ACTIVITIES		
	DIRECT TEACHING & LABORATORY COST		
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
22022021	ELECTION-LOGISTICS SUPPORT		
22022037	MARGIN FOR INCREASE IN COSTS		
	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		

#### GOVERNMENT HOUSE 011100100100

22050102	MEAL 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 0505100100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020			
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#### GOVERNMENT HOUSE

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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)			<u> </u>	
22022208	MULTI YEAR TARIFF ORDER			<u> </u>	
22022209	INTERACTIVE LEARNING NETWORK				

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				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL	36,750,000		0	0.0
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022402	MAINTENANCE OF OFFICE FURNITURE				
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022406	OTHER MAINTENANCE 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	0.0
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				

	LANDUGE CHARGES			
	LAND USE CHARGES			
	RESCUE SERVICES			
	CONSULTING & PROFESSIONAL SERVICES - GENERAL	520,000	0	0.00
	FINANCIAL CONSULTING			
	INFORMATION TECHNOLOGY CONSULTING			
	LEGAL SERVICES			
	ENGINEERING SERVICES			
	ARCHITECTURAL SERVICES			
	SURVEYING SERVICES			
22022707	AGRICULTURAL CONSULTING			
	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			
	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			
	WELFARE PACKAGES			
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			J

	DIRECT TEACHING & LABORATORY COST			
	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		İ	
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE		İ	
220901	LOSS ON FOREIGN EXCHANGE			

GOVERNMENT HOUSE 011100100100

22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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					

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
	BOOKS			
	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			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	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

22022404 MAINTENANCE OF OFFIC 22022405 MAINTENANCE OF PLANT		0	0.00
1 22022405 IMAINTENANCE OF PLANT			
	,	0	0.00
22022406 OTHER MAINTENANCE SE			
22022410 MAINTENANCE OF STREE			
22022411 MAINTENANCE OF COMM	,	0	0.00
22022412 MAINTENANCE OF MARKI			
22022413 MINOR ROAD MAINTENAN	NCE		
220225 TRAINING - GENERAL			
22022501 LOCAL TRAINING	2,756,000	0	0.00
22022502 INTERNATIONAL TRAININ			
220226 OTHER SERVICES - GENE	ERAL		
22022601 SECURITY SERVICES	1,508,000	0	0.00
22022602 OFFICE RENT	600,000	0	0.00
22022603 RESIDENTIAL RENT			
22022604 SECURITY VOTE (INCLUD	DING OPERATIONS)		
22022605 CLEANING & FUMIGATION	N SERVICES		
22022606 LAND USE CHARGES			
22022607 RESCUE SERVICES			
220227 CONSULTING & PROFESS	SIONAL SERVICES - GENERAL		
22022701 FINANCIAL CONSULTING	551,000	0	0.00
22022702 INFORMATION TECHNOLO	OGY CONSULTING 661,000	0	0.00
22022703 LEGAL SERVICES			
22022704 ENGINEERING SERVICES			
22022705 ARCHITECTURAL SERVIC	CES		
22022706 SURVEYING SERVICES			
22022707 AGRICULTURAL CONSUL	TING		
22022708 MEDICAL CONSULTING			
22022709 AUDITING OF ACCOUNTS	1,200,000	0	0.00
220228 FUEL & LUBRICANTS - GI	ENERAL		
22022801 MOTOR VEHICLE FUEL C	COST <b>621,000</b>	0	0.00
22022802 OTHER TRANSPORT EQU	IIPMENT FUEL COST		
22022803 PLANT / GENERATOR FUE	EL COST 1,000,000	0	0.00
22022804 AIRCRAFT FUEL COST			
22022805 SEA BOAT FUEL COST			
	т.		
22022806 COOKING GAS/FUEL COS			ì

22022901	BANK CHARGES (OTHER THAN INTEREST)	145.000	0	0.00
	INSURANCE PREMIUM	145,000		0.00
	OTHER CRF BANK CHARGES			
22022904	INTEREST/DISCOUNT ON FOREIGN LOAN			
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			
	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	1		
22050106	AGRICULTURAL INPUTS SUBSIDY			

#### GOVERNMENT HOUSE 011100100100

22050107	HEALTH SUBSIDY			
22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
220502	SUBSIDY TO PRIVATE COMPANIES			
22050201	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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 051300100100

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

**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

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22022302	BOOKS				
	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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				
	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						
		FINANCIAL CONSULTING				
20022705   RNGINEERING SERVICES						
22022705   ARCHITECTURAL SERVICES						
22022706   SURVEYING SERVICES						
22022707   AGRICULTURAL CONSULTING						
22022708   MEDICAL CONSULTING						
20222709   AUDITING OF ACCOUNTS	22022707	AGRICULTURAL CONSULTING				
22022801   MOTOR VEHICLE FUEL COST   500,000   300,000   300,000   60.00						
20022801   MOTOR VEHICLE FUEL COST   500,000   300,000   300,000   60.00	22022709	AUDITING OF ACCOUNTS				
22022802	220228	FUEL & LUBRICANTS - GENERAL				
22022803   PLANT / GENERATOR FUEL COST	22022801	MOTOR VEHICLE FUEL COST	500,000	300,000	300,000	60.00
2202295	22022802	OTHER TRANSPORT EQUIPMENT FUEL COST				
22022901   BANK CHARGES (OTHER THAN INTEREST)   50,000   0   0.00	22022803	PLANT / GENERATOR FUEL COST				
22022902   INSURANCE PREMIUM	220229	FINANCIAL CHARGES - GENERAL				
20022904   OTHER CRF BANK CHARGES	22022901	BANK CHARGES (OTHER THAN INTEREST)	50,000		0	0.00
20022905   INTEREST/DISCOUNT ON FOREIGN LOAN						
20022906   FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS	22022904	OTHER CRF BANK CHARGES				
20022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL	22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022908   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS						
220220         MISCELLANEOUS EXPENSES GENERAL           22022001         REFRESHMENT & MEALS           22022002         HONORARIUM & SITTING ALLOWANCE         1,000,000           22022003         PUBLICITY & ADVERTISEMENTS           22022004         MEDICAL EXPENSES-LOCAL         1,000,000           22022006         POSTAGES & COURIER SERVICES         200,000           22022007         WELFARE PACKAGES         1,500,000           22022008         SUBSCRIPTION TO PROFESSIONAL BODIES           22022009         SPORTING ACTIVITIES           22022010         DIRECT TEACHING & LABORATORY COST           22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION           22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY	22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022001       REFRESHMENT & MEALS       0       0.00         22022002       HONORARIUM & SITTING ALLOWANCE       1,000,000       0       0.00         22022003       PUBLICITY & ADVERTISEMENTS       0       0       0.00         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       0       0.00         22022009       SPORTING ACTIVITIES       0       0         22022010       DIRECT TEACHING & LABORATORY COST       0       0         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION       0       0         22022021       ELECTION-LOGISTICS SUPPORT       0       0         22022037       MARGIN FOR INCREASE IN COSTS       0       0         22022041       CONTINGENCY       0       0	22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
2022002   HONORARIUM & SITTING ALLOWANCE   1,000,000   0   0.00	220220	MISCELLANEOUS EXPENSES GENERAL				
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       0       0.00         22022009       SPORTING ACTIVITIES       0       0         22022010       DIRECT TEACHING & LABORATORY COST       0       0         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION       0       0         22022021       ELECTION-LOGISTICS SUPPORT       0       0         22022037       MARGIN FOR INCREASE IN COSTS       0       0         22022041       CONTINGENCY       0       0						
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       0       0.00         22022009       SPORTING ACTIVITIES       0       0         22022010       DIRECT TEACHING & LABORATORY COST       0       0         220222014       ANNUAL BUDGET EXPENSES & ADMINISTRATION       0       0         220222021       ELECTION-LOGISTICS SUPPORT       0       0         22022037       MARGIN FOR INCREASE IN COSTS       0       0         22022041       CONTINGENCY       0       0		HONORARIUM & SITTING ALLOWANCE	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         0         0         0.00           22022009         SPORTING ACTIVITIES         0         0         0         0         0.00	22022003	PUBLICITY & ADVERTISEMENTS				
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	22022004	MEDICAL EXPENSES-LOCAL	1,000,000		0	0.00
22022008 SUBSCRIPTION TO PROFESSIONAL BODIES 22022009 SPORTING ACTIVITIES 22022010 DIRECT TEACHING & LABORATORY COST 22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION 22022021 ELECTION-LOGISTICS SUPPORT 22022037 MARGIN FOR INCREASE IN COSTS 22022041 CONTINGENCY	22022006	POSTAGES & COURIER SERVICES	200,000		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	22022007	WELFARE PACKAGES	1,500,000		0	0.00
22022010     DIRECT TEACHING & LABORATORY COST       22022014     ANNUAL BUDGET EXPENSES & ADMINISTRATION       22022021     ELECTION-LOGISTICS SUPPORT       22022037     MARGIN FOR INCREASE IN COSTS       22022041     CONTINGENCY	22022008	SUBSCRIPTION TO PROFESSIONAL BODIES				
22022014     ANNUAL BUDGET EXPENSES & ADMINISTRATION       22022021     ELECTION-LOGISTICS SUPPORT       22022037     MARGIN FOR INCREASE IN COSTS       22022041     CONTINGENCY	22022009	SPORTING ACTIVITIES				
22022021 ELECTION-LOGISTICS SUPPORT 22022037 MARGIN FOR INCREASE IN COSTS 22022041 CONTINGENCY	22022010	DIRECT TEACHING & LABORATORY COST				
22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY	22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION				
22022041 CONTINGENCY CONTINGENCY	22022021	ELECTION-LOGISTICS SUPPORT				
	22022037	MARGIN FOR INCREASE IN COSTS				
22022042 RECURRENT ADJUSTMENT	22022041	CONTINGENCY				
	22022042	RECURRENT ADJUSTMENT				

### GOVERNMENT HOUSE

O11100100100

2203		=		
220301				
2204	GRANTS AND CONTRIBUTIONS GENERAL	300,000	0	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	333,333		0.00
	FOREIGN GRANTS AND CONTRIBUTIONS			
	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL SUBSIDY			
22050104	PETROLEUM/ENERGY SUBSIDY			
22050105	EDUCATION SUBSIDY			
22050106	AGRICULTURAL INPUTS SUBSIDY			
22050107	HEALTH SUBSIDY			
22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
220502	SUBSIDY TO PRIVATE COMPANIES			
	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
	TRANSFERS-PAYMENT TO INDIVIDUALS			
	TRANSFERS-PAYMENT TO UNEMPLOYED			
	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
	LOSS ON FOREIGN EXCHANGE			
	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH AND DEVELOPMENT - RECURRENT			
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
	TOTAL RECURRENT EXPENDITURE	126,700,000	0	0.00

**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				
	PENSION				
	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				

22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
22022104	UTILITIES - GENERAL				
	ELECTRICITY CHARGES				
22022201	TELEPHONE CHARGES	240,000		0	0.00
	INTERNET ACCESS CHARGES	640,000	300,000	300,000	46.88
22022204	SATELLITE BROADCASTING ACCESS CHARGES	040,000	300,000	300,000	40.00
22022204	WATER RATES				
22022206	SEWAGE CHARGES				
	LEASED COMMUNICATION LINES(S)				
	MULTI YEAR TARIFF ORDER				
	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL				
	OFFICE STATIONERIES/COMPUTER CONSUMABLES	525,000	300,000	300.000	57.14
	BOOKS	60,000		0	0.00
	NEWSPAPERS	60,000		0	0.00
	MAGAZINES & PERIODICALS	10,000		0	0.00
	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				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	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				

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				

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22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
220220	MISCELLANEOUS EXPENSES GENERAL				
	REFRESHMENT & MEALS	525,000		0	0.00
	HONORARIUM & SITTING ALLOWANCE	1,000,000		0	0.00
	PUBLICITY & ADVERTISEMENTS	157,000		0	0.00
22022004	MEDICAL EXPENSES-LOCAL	525,000		0	0.00
	POSTAGES & COURIER SERVICES	178,000		0	0.00
	WELFARE PACKAGES	525,000		0	0.00
	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				

GOVERNMENT HOUSE 011100100100

220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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

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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		_		

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			
	INTERNET ACCESS CHARGES			
	SATELLITE BROADCASTING ACCESS CHARGES			
	WATER RATES			
22022206	SEWAGE CHARGES			
	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			
	NEWSPAPERS			
22022304	MAGAZINES & PERIODICALS			
22022305	PRINTING OF NON SECURITY DOCUMENTS			
22022306	PRINTING OF SECURITY DOCUMENTS			
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	FINANCIAL STATEMENTS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000	0	0.00

00000400 MAINTENANOE OF OFFICE FURNITURE	4 500 000		0.00
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	45,000,000	<del></del>	0.00
220225 TRAINING - GENERAL	15,000,000	0	0.00
22022501 LOCAL TRAINING			
22022502 INTERNATIONAL TRAINING	5 000 000		
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	2,300,000	0	0.00
22022701 INFORMATION TECHNOLOGY CONSULTING			
22022702 IN CINIATION TECHNOLOGY CONSOLTING 22022703 LEGAL SERVICES			
22022703 ELGAL GENVICES  22022704 ENGINEERING SERVICES			
22022705 ARCHITECTURAL SERVICES			
22022706 SURVEYING SERVICES			
22022700 GORVETING SERVICES  22022707 AGRICULTURAL CONSULTING			
22022707 / GRIGGETOTALE GONGGETTING  22022708 MEDICAL CONSULTING			
22022709 AUDITING OF ACCOUNTS			
220228 FUEL & LUBRICANTS - GENERAL	3,000,000	0	0.00
22022801 MOTOR VEHICLE FUEL COST	5,555,555		3.00
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)	,,,,,,,,,		

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	INSURANCE PREMIUM			
22022904	OTHER CRF BANK CHARGES			
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
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
	HONORARIUM & SITTING ALLOWANCE			
22022003	PUBLICITY & ADVERTISEMENTS	1,500,000	0	0.00
22022004	MEDICAL EXPENSES-LOCAL			
	POSTAGES & COURIER SERVICES			
22022007	WELFARE PACKAGES			
	SUBSCRIPTION TO PROFESSIONAL BODIES			
22022009	SPORTING ACTIVITIES			
22022010	DIRECT TEACHING & LABORATORY COST			
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
	ELECTION-LOGISTICS SUPPORT			
22022037	MARGIN FOR INCREASE IN COSTS			
22022041	CONTINGENCY			
22022042	RECURRENT ADJUSTMENT			
2203				
220301	STAFF LOANS AND ADVANC ES			
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL SUBSIDY			
22050104	PETROLEUM/ENERGY SUBSIDY			
22050105	EDUCATION SUBSIDY			
22050106	AGRICULTURAL INPUTS SUBSIDY			
22050107	HEALTH SUBSIDY			

#### GOVERNMENT HOUSE 011100100100

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

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				

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22022305 PRINTING OF NON SECURITY DOCUMENT	S		
22022306 PRINTING OF SECURITY DOCUMENTS			
22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES	8		
22022308 FIELD & CAMPING MATERIALS SUPPLIES			
22022309 UNIFORMS & OTHER CLOTHING			
22022310 TEACHING AIDS / INSTRUCTION MATERIA	LS		
22022311 FOOD STUFF / CATERING MATERIALS SU	PPLIES		
PRODUCTION, PUBLICATION AND CIRCUL	ATION OF ANNUAL		
22022312 FINANCIAL STATEMENTS			
22022313 PRODUCTION OF REPORTS TO PUBLIC A	CCOUNTS COMMITTEE (PAC)		
220224 MAINTENANCE SERVICES - GENERAL	700,00	00	0.00
22022401 MAINTENANCE OF MOTOR VEHICLE/TRAN	ISPORT EQUIPMENT		
22022402 MAINTENANCE OF OFFICE FURNITURE			
22022403 MAINTENANCE OF OFFICE BUILDING / RE	SIDENTIAL QTRS		
22022404 MAINTENANCE OF OFFICE / IT EQUIPMEN	TS		
22022405 MAINTENANCE OF PLANTS/GENERATORS			
22022406 OTHER MAINTENANCE SERVICES			
22022410 MAINTENANCE OF STREET LIGHTINGS			
22022411 MAINTENANCE OF COMMUNICATION EQU	IPMENT		
22022412 MAINTENANCE OF MARKETS/PUBLIC PLA	CES		
22022413 MINOR ROAD MAINTENANCE			
220225 TRAINING - GENERAL	5,000,00	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 OPERATION	S)		
22022605 CLEANING & FUMIGATION SERVICES	,		
22022606 LAND USE CHARGES			
22022607 RESCUE SERVICES			
220227 CONSULTING & PROFESSIONAL SERVICE	S - GENERAL 1,000,00	0	0.00
22022701 FINANCIAL CONSULTING			
22022702 INFORMATION TECHNOLOGY CONSULTIN	G		
22022703 LEGAL SERVICES			
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20022704   ENGINEERING SERVICES				 	
22022706   SURVEYING SERVICES					
22022707   AGRICULTURAL CONSULTING					
20022708   MEDICAL CONSULTING	22022706	SURVEYING SERVICES			
20022709   AUDITING OF ACCOUNTS					
2202288   FUEL & LUBRICANTS - GENERAL					
22022801   MOTOR VEHICLE FUEL COST					
22022802					
22022803					
22022804   AIRCRAFT FUEL COST	22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022805   SEA BOAT FUEL COST	22022803	PLANT / GENERATOR FUEL COST			
22022806   COOKING GAS/FUEL COST	22022804	AIRCRAFT FUEL COST			
220229	22022805	SEA BOAT FUEL COST			
22022901   BANK CHARGES (OTHER THAN INTEREST)	22022806	COOKING GAS/FUEL COST			
20022902   INSURANCE PREMIUM   20022904   OTHER CRF BANK CHARGES   20022905   INTEREST/DISCOUNT ON FOREIGN LOAN   20022906   FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS   20022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL   20022908   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL   20022908   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   2002200   MISCELLANEOUS EXPENSES GENERAL   1,000,000   0   0.00   0.00   20022001   REFRESHMENT & MEALS   20022002   HONORARIUM & SITTING ALLOWANCE   20022003   PUBLICITY & ADVERTISEMENTS   20022004   MEDICAL EXPENSES-LOCAL   20022006   POSTAGES & COURIER SERVICES   20022007   WELFARE PACKAGES   20022008   SUBSCRIPTION TO PROFESSIONAL BODIES   20022009   SPORTING ACTIVITIES   20022001   DIRECT TEACHING & LABORATORY COST   20022014   ANNUAL BUDGET EXPENSES & ADMINISTRATION   20022021   ELECTION-LOGISTICS SUPPORT   20022037   MARGIN FOR INCREASE IN COSTS   20022041   CONTINGENCY   20022	220229	FINANCIAL CHARGES - GENERAL			
20022904   OTHER CRF BANK CHARGES   20022905   INTEREST/DISCOUNT ON FOREIGN LOAN   22022906   FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS   20022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL   22022908   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   20022001   REFRESHMENT & MEALS   1,000,000   0   0.00   22022201   REFRESHMENT & MEALS   22022002   HONORARIUM & SITTING ALLOWANCE   22022003   PUBLICITY & ADVERTISEMENTS   22022004   MEDICAL EXPENSES-LOCAL   22022006   POSTAGES & COURIER SERVICES   22022007   WELFARE PACKAGES   22022007   WELFARE PACKAGES   22022009   SUBSCRIPTION TO PROFESSIONAL BODIES   22022009   SPORTING ACTIVITIES   22022010   DIRECT TEACHING & LABORATORY COST   22022014   ANNUAL BUDGET EXPENSES & ADMINISTRATION   22022021   ELECTION-LOGISTICS SUPPORT   220220207   MARGIN FOR INCREASE IN COSTS   22022041   CONTINGENCY   22022041   22022041   CONTINGENCY   22022041   220220	22022901	BANK CHARGES (OTHER THAN INTEREST)			
20022905   INTEREST/DISCOUNT ON FOREIGN LOAN					
22022906   FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS   22022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL   22022908   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   2202200   MISCELLANEOUS EXPENSES GENERAL   1,000,000   0	22022904	OTHER CRF BANK CHARGES			
2022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL					
2202208   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   DOMESTIC INTEREST   DO					
220220         MISCELLANEOUS EXPENSES GENERAL         1,000,000         0         0.00           22022001         REFRESHMENT & MEALS	22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22022001       REFRESHMENT & MEALS         22022002       HONORARIUM & SITTING ALLOWANCE         22022003       PUBLICITY & ADVERTISEMENTS         22022004       MEDICAL EXPENSES-LOCAL         22022006       POSTAGES & COURIER SERVICES         22022007       WELFARE PACKAGES         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022009       SPORTING ACTIVITIES         22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY		DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22022002         HONORARIUM & SITTING ALLOWANCE           22022003         PUBLICITY & ADVERTISEMENTS           22022004         MEDICAL EXPENSES-LOCAL           22022006         POSTAGES & COURIER SERVICES           22022007         WELFARE PACKAGES           22022008         SUBSCRIPTION TO PROFESSIONAL BODIES           22022009         SPORTING ACTIVITIES           22022010         DIRECT TEACHING & LABORATORY COST           22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION           22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY			1,000,000	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					
22022004       MEDICAL EXPENSES-LOCAL         22022006       POSTAGES & COURIER SERVICES         22022007       WELFARE PACKAGES         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022009       SPORTING ACTIVITIES         22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY	22022002	HONORARIUM & SITTING ALLOWANCE			
22022006         POSTAGES & COURIER SERVICES           22022007         WELFARE PACKAGES           22022008         SUBSCRIPTION TO PROFESSIONAL BODIES           22022009         SPORTING ACTIVITIES           22022010         DIRECT TEACHING & LABORATORY COST           22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION           22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY	22022003	PUBLICITY & ADVERTISEMENTS			
22022007         WELFARE PACKAGES           22022008         SUBSCRIPTION TO PROFESSIONAL BODIES           22022009         SPORTING ACTIVITIES           22022010         DIRECT TEACHING & LABORATORY COST           22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION           22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY	22022004	MEDICAL EXPENSES-LOCAL			
22022008 SUBSCRIPTION TO PROFESSIONAL BODIES 22022009 SPORTING ACTIVITIES 22022010 DIRECT TEACHING & LABORATORY COST 22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION 22022021 ELECTION-LOGISTICS SUPPORT 22022037 MARGIN FOR INCREASE IN COSTS 22022041 CONTINGENCY	22022006	POSTAGES & COURIER SERVICES			
22022009     SPORTING ACTIVITIES       22022010     DIRECT TEACHING & LABORATORY COST       22022014     ANNUAL BUDGET EXPENSES & ADMINISTRATION       22022021     ELECTION-LOGISTICS SUPPORT       22022037     MARGIN FOR INCREASE IN COSTS       22022041     CONTINGENCY	22022007	WELFARE PACKAGES			
22022010     DIRECT TEACHING & LABORATORY COST       22022014     ANNUAL BUDGET EXPENSES & ADMINISTRATION       22022021     ELECTION-LOGISTICS SUPPORT       22022037     MARGIN FOR INCREASE IN COSTS       22022041     CONTINGENCY	22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22022014 ANNUAL BUDGET EXPENSES & ADMINISTRATION 22022021 ELECTION-LOGISTICS SUPPORT 22022037 MARGIN FOR INCREASE IN COSTS 22022041 CONTINGENCY	22022009	SPORTING ACTIVITIES			
22022021 ELECTION-LOGISTICS SUPPORT 22022037 MARGIN FOR INCREASE IN COSTS 22022041 CONTINGENCY	22022010	DIRECT TEACHING & LABORATORY COST			
22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY	22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22022041 CONTINGENCY	22022021	ELECTION-LOGISTICS SUPPORT			
	22022037	MARGIN FOR INCREASE IN COSTS			
00000040 PEOUPPENT AD HIGTMENT	22022041	CONTINGENCY			
ZZUZZU4Z   RECURKENT ADJUSTMENT	22022042	RECURRENT ADJUSTMENT			

#### GOVERNMENT HOUSE 011100100100

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

ECONOMIC					
CODE	DETAILED EXPENDITURE	BUDGET 2020	F QTER		
2		N	N		
21	PERSONNEL COST				
	SALARY	635,000,000	20,175,131	20,175,131	3.18
210101	SALARIES AND WAGES				
	SALARY				
21010102	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
	HOUSING FUND CONTRIBUTION				
	SOCIAL BENEFITS				
	SOCIAL BENEFITS				
	GRATUITY				
	PENSION				
	DEATH BENEFITS				
	OTHER RECURRENT COSTS				
	OVERHEAD COST				
	TRAVEL& TRANSPORT - GENERAL				
	LOCAL TRAVEL & TRANSPORT: TRAINING	280,000,000		0	0.00
	LOCAL TRAVEL & TRANSPORT: OTHERS	370,000,000	15,000,000	15,000,000	4.05
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	400,000,000	5,000,000	5,000,000	1.25
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	170,000,000	3,536,280	3,536,280	2.08
	CONSTITUENCY VISITATION	500,000,000		0	0.00
_	UTILITIES - GENERAL	100,000,000		0	0.00
	ELECTRICITY CHARGES				
	TELEPHONE CHARGES				
	INTERNET ACCESS CHARGES				
	SATELLITE BROADCASTING ACCESS CHARGES				
22022205	WATER RATES				

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22022206			
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	0.00
22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		
22022302	BOOKS		
22022303			
22022304	MAGAZINES & PERIODICALS		
22022305	PRINTING OF NON SECURITY DOCUMENTS		
22022306	PRINTING OF SECURITY DOCUMENTS		
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES		
22022308	FIELD & CAMPING MATERIALS SUPPLIES		
22022309	UNIFORMS & OTHER CLOTHING		
22022310	TEACHING AIDS / INSTRUCTION MATERIALS		
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL		
22022312			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)		
220224	MAINTENANCE SERVICES - GENERAL	100,000,000	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		
22022406	OTHER MAINTENANCE 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	0.00
00000500			0.00
22022502	INTERNATIONAL TRAINING	160,000,000	0.00
22022502 220226	INTERNATIONAL TRAINING OTHER SERVICES - GENERAL	160,000,000	0.00

22022602	OFFICE RENT				
	RESIDENTIAL RENT				
	SECURITY VOTE (INCLUDING OPERATIONS)				
	CLEANING & FUMIGATION SERVICES				
22022606	LAND USE CHARGES				
22022607	RESCUE SERVICES				
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
	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				

	SPORTING ACTIVITIES			
	DIRECT TEACHING & LABORATORY COST			
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
	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			
	GRANTS TO COMMUNITIES/NGOs			
22040110	GRANTS TO ACADEMIC INSTITUTIONS			
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS			
22022002	HONORARIUM & SITTING ALLOWANCE			
22022003	PUBLICITY & ADVERTISEMENTS			
22022004	MEDICAL EXPENSES-LOCAL			
22022006	POSTAGES & COURIER SERVICES			
22022007	WELFARE PACKAGES			
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22022009	SPORTING ACTIVITIES			
22022010	DIRECT TEACHING & LABORATORY COST			
22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22022021	ELECTION-LOGISTICS SUPPORT			
22022037	MARGIN FOR INCREASE IN COSTS			
22022041	CONTINGENCY			
22022042	RECURRENT ADJUSTMENT			
2203				
220301	STAFF LOANS & ADVANCES	2,000,000	0	0.00

2204	GRANTS AND CONTRIBUTIONS GENERAL	4,000,000	0.00
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	0.00

**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			
	OVER TIME PAYMENTS			
	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
	ALLOWANCES	7,341,000	0	0.00
	NON REGULAR ALLOWANCES			
	SOCIAL CONTRIBUTIONS			
	GROUP LIFE INSURANCE			
	EMPLOYEES COMPENSATION FUND			
	HOUSING FUND CONTRIBUTION			
2103	SOCIAL BENEFITS			
	SOCIAL BENEFITS			
	GRATUITY			
	PENSION			
	DEATH BENEFITS			
22 2202	OTHER RECURRENT COSTS OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	5,000,000	0	0.00
	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	0	0.00
	LOCAL TRAVEL & TRANSPORT: OTHERS			
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		<del>-  </del>	
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		<del>-  </del>	
	UTILITIES - GENERAL	3,520,000	0	0.00

22022202		,			
20022203   NTERNET ACCESS CHARGES					
22022205   SATELLITE BROADCASTING ACCESS CHARGES					
22022205   WATER RATES	22022203	INTERNET ACCESS CHARGES			
20022206   SEWAGE CHARGES					
LEASED COMMUNICATION LINES(S)	22022205	WATER RATES			
22022208   MULTI YEAR TARIFF ORDER					
22022209					
2202221	22022208	MULTI YEAR TARIFF ORDER			
2202233	22022209	INTERACTIVE LEARNING NETWORK			
20022301   OFFICE STATIONERIES/COMPUTER CONSUMABLES   20022302   BOOKS   20022303   NEWSPAPERS   20022304   MAGAZINES & PERIODICALS   20022305   PRINTING OF NON SECURITY DOCUMENTS   20022306   PRINTING OF NON SECURITY DOCUMENTS   20022307   DRUGSILABORATORY/MEDICAL SUPPLIES   20022307   DRUGSILABORATORY/MEDICAL SUPPLIES   20022308   FIELD & CAMPING MATERIALS SUPPLIES   20022308   FIELD & CAMPING MATERIALS SUPPLIES   20022309   UNIFORMS & OTHER CLOTHING   20022310   TEACHING AIDS / INSTRUCTION MATERIALS   20022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)   20022431   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)   20022401   MAINTENANCE OF MOTOR VEHICLE/ITRANSPORT EQUIPMENT   20022402   MAINTENANCE OF OFFICE FURNITURE   20022403   MAINTENANCE OF OFFICE FURNITURE   20022404   MAINTENANCE OF FURNITS/GENERATORS   20022404   MAINTENANCE OF OFFICE FURNITURE   20022410   MAINTENANCE OF OFFICE FURNITURE   20022411   MAINTENANCE OF ORMUNICATION EQUIPMENT   20022411   MAINTENANCE OF MARKETS/PUBLIC PLACES   20022412   20022412   MAINTENANCE OF MARKETS/PUBLIC PLACES   20022412   20022412   20022412   20022412   200224	22022210	SOFTWARE CHARGES/ LICENCE RENEWAL			
22022302   BOOKS	220223	MATERIALS & SUPPLIES - GENERAL	3,000,000	0	0.00
22022303   NEWSPAPERS	22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022304   MAGAZINES & PERIODICALS					
22022305         PRINTING OF NON SECURITY DOCUMENTS           22022306         PRINTING OF SECURITY DOCUMENTS           22022307         DRUGS/LABORATORY/MEDICAL SUPPLIES           22022308         FIELD & CAMPING MATERIALS SUPPLIES           22022309         UNIFORMS & OTHER CLOTHING           22022310         TEACHING AIDS / INSTRUCTION MATERIALS           22022311         FOOD STUFF / CATERING MATERIALS SUPPLIES           PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL         PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)           22022313         PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)           2202240         MAINTENANCE SERVICES - GENERAL         5,000,000         0         0.00           22022401         MAINTENANCE OF OFFICE FURNITURE         MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS         0         0           22022402         MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS         0         0         0           22022405         MAINTENANCE OF OFFICE / IT EQUIPMENTS         0         0         0           22022406         MAINTENANCE OF STREET LIGHTINGS         0         0         0           22022410         MAINTENANCE OF STREET LIGHTINGS         0         0         0           22022411         MAINTENANCE OF COMMUNICATION EQUIPMENT         0					
22022306   PRINTING OF SECURITY DOCUMENTS	22022304	MAGAZINES & PERIODICALS			
2022307   DRUGS/LABORATORY/MEDICAL SUPPLIES	22022305	PRINTING OF NON SECURITY DOCUMENTS			
22022308   FIELD & CAMPING MATERIALS SUPPLIES	22022306	PRINTING OF SECURITY DOCUMENTS			
22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 22022312 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 2202244 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	22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 2202240 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	22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  220224 MAINTENANCE SERVICES - GENERAL 5,000,000 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					
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL  22022312 FINANCIAL STATEMENTS  22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  220224 MAINTENANCE SERVICES - GENERAL  22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  22022402 MAINTENANCE OF OFFICE FURNITURE  22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS  22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS  22022405 MAINTENANCE OF PLANTS/GENERATORS  22022406 OTHER MAINTENANCE SERVICES  22022410 MAINTENANCE OF STREET LIGHTINGS  22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT  22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES					
22022312 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	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
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					
220224MAINTENANCE SERVICES - GENERAL5,000,00000.0022022401MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT22022402MAINTENANCE OF OFFICE FURNITURE22022403MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS22022404MAINTENANCE OF OFFICE / IT EQUIPMENTS22022405MAINTENANCE OF PLANTS/GENERATORS22022406OTHER MAINTENANCE SERVICES22022410MAINTENANCE OF STREET LIGHTINGS22022411MAINTENANCE OF COMMUNICATION EQUIPMENT22022412MAINTENANCE OF MARKETS/PUBLIC PLACES					
22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE SERVICES 22022410 MAINTENANCE OF STREET LIGHTINGS 22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES	22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
22022402MAINTENANCE OF OFFICE FURNITURE22022403MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS22022404MAINTENANCE OF OFFICE / IT EQUIPMENTS22022405MAINTENANCE OF PLANTS/GENERATORS22022406OTHER MAINTENANCE SERVICES22022410MAINTENANCE OF STREET LIGHTINGS22022411MAINTENANCE OF COMMUNICATION EQUIPMENT22022412MAINTENANCE OF MARKETS/PUBLIC PLACES	220224	MAINTENANCE SERVICES - GENERAL	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					
22022404       MAINTENANCE OF OFFICE / IT EQUIPMENTS	22022402	MAINTENANCE OF OFFICE FURNITURE			
22022405 MAINTENANCE OF PLANTS/GENERATORS  22022406 OTHER MAINTENANCE SERVICES  22022410 MAINTENANCE OF STREET LIGHTINGS  22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT  22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES	22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022406 OTHER MAINTENANCE SERVICES 22022410 MAINTENANCE OF STREET LIGHTINGS 22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES	22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022410       MAINTENANCE OF STREET LIGHTINGS	22022405	MAINTENANCE OF PLANTS/GENERATORS			
22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES	22022406	OTHER MAINTENANCE SERVICES			
22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES	22022410	MAINTENANCE OF STREET LIGHTINGS			
	22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT			_
22022413 MINOR ROAD MAINTENANCE	22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
LEGELTIO WILLIAM DIVINITE LIVINOL	22022413	MINOR ROAD MAINTENANCE			

### **GOVERNMENT HOUSE**

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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
	FINANCIAL CONSULTING			
	INFORMATION TECHNOLOGY CONSULTING			
	LEGAL SERVICES			
22022704	ENGINEERING SERVICES			
22022705	ARCHITECTURAL SERVICES			
22022706	SURVEYING SERVICES			
	AGRICULTURAL CONSULTING			
	MEDICAL CONSULTING			
	AUDITING OF ACCOUNTS			
220228	FUEL & LUBRICANTS - GENERAL	10,000,000	0	0.00
	MOTOR VEHICLE FUEL COST	10,000,000	0	0.00
	OTHER TRANSPORT EQUIPMENT FUEL COST			
	PLANT / GENERATOR FUEL COST			
22022806	COOKING GAS/FUEL COST			
220229	FINANCIAL CHARGES - GENERAL			
	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			
	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	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			
	MEAL SUBSIDY			
	PETROLEUM/ENERGY SUBSIDY			
	EDUCATION SUBSIDY			
	AGRICULTURAL INPUTS SUBSIDY			
	HEALTH SUBSIDY			
22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
220502	SUBSIDY TO PRIVATE COMPANIES			
22050201	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND 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	199,361,000	0	0.00

### BORNO STATE BUDGET 2020 RECURRENT EXPENDITURE

HIGH COURT OF JUSTICE 032605100100

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				

	EMPLOYEES COMPENSATION FUND			
21020225	HOUSING FUND CONTRIBUTION			
2103	SOCIAL BENEFITS			
210301	SOCIAL BENEFITS			
21030101	GRATUITY			
	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
	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000	0	0.00
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	80,000,000	0	0.00
	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
	INTERNET ACCESS CHARGES	9,500,000	0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES			
	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
	BOOKS	15,000,000	0	0.00
	NEWSPAPERS	2,000,000	0	0.00
22022304	MAGAZINES & PERIODICALS	2,000,000	0	0.00
	PRINTING OF NON SECURITY DOCUMENTS	3,000,000	0	0.00
	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			

PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL					
22022312   FINANCIAL STATEMENTS	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
2202241		,			
22022401   MAINTENANCE SERVICES - GENERAL					
20022401   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT   20,000,000   0   0.00	22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
22022402	220224				
22022430				0	0.00
22022404	22022402		16,000,000	0	0.00
20222405	22022403		18,000,000	0	0.00
20022406	22022404	·	21,000,000	0	0.00
22022410	22022405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000	0	0.00
22022411   MAINTENANCE OF COMMUNICATION EQUIPMENT	22022406		10,000,000	0	0.00
22022412   MAINTENANCE OF MARKETS/PUBLIC PLACES	22022410				
2002251	22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT			
202255   TRAINING - GENERAL	22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
20022501   LOCAL TRAINING   20,000,000   0   0.00	22022413				
20022502   INTERNATIONAL TRAINING   26,000,000   0   0.00	220225	TRAINING - GENERAL			
2002260	22022501	LOCAL TRAINING	20,000,000	0	0.00
22022601   SECURITY SERVICES   2,625,000   0   0.00	22022502	INTERNATIONAL TRAINING	26,000,000	0	0.00
22022602   OFFICE RENT   7,000,000   0   0.00	220226	OTHER SERVICES - GENERAL			
22022603   RESIDENTIAL RENT   1,000,000   0   0.00	22022601	SECURITY SERVICES	2,625,000	0	0.00
22022604         SECURITY VOTE (INCLUDING OPERATIONS)           22022605         CLEANING & FUMIGATION SERVICES         2,000,000         0         0.00           22022606         LAND USE CHARGES         2         22022607         RESCUE SERVICES         0         0         0.00           220227         CONSULTING & PROFESSIONAL SERVICES - GENERAL         2         0         0         0.00         0         0.00         0         0.00         0         0.00         0         0.00         0.00         0         0.00         0.00         0         0         0.00         0         0         0.00         0         0         0         0         0         0         0         0         0         0         0<	22022602	OFFICE RENT	7,000,000	0	0.00
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	22022603	RESIDENTIAL RENT	1,000,000	0	0.00
22022606       LAND USE CHARGES         22022707       RESCUE SERVICES         2202271       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	22022604	SECURITY VOTE (INCLUDING OPERATIONS)			
22022607         RESCUE SERVICES           220227         CONSULTING & PROFESSIONAL SERVICES - GENERAL           22022701         FINANCIAL CONSULTING           22022702         INFORMATION TECHNOLOGY CONSULTING         5,000,000           22022703         LEGAL SERVICES         12,000,000           22022704         ENGINEERING SERVICES           22022705         ARCHITECTURAL SERVICES           22022706         SURVEYING SERVICES           22022707         AGRICULTURAL CONSULTING           22022708         MEDICAL CONSULTING	22022605	CLEANING & FUMIGATION SERVICES	2,000,000	0	0.00
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         22022706         SURVEYING SERVICES         22022707         AGRICULTURAL CONSULTING         22022708         MEDICAL CONSULTING         0	22022606	LAND USE CHARGES			
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         0         0         0.00           22022705         ARCHITECTURAL SERVICES         0 <td>22022607</td> <td>RESCUE SERVICES</td> <td></td> <td></td> <td></td>	22022607	RESCUE SERVICES			
22022702         INFORMATION TECHNOLOGY CONSULTING         5,000,000         0         0.00           22022703         LEGAL SERVICES         12,000,000         0         0.00           22022704         ENGINEERING SERVICES         0         0         0.00           22022705         ARCHITECTURAL SERVICES         0         0         0         0         0         0.00         0         0         0         0         0         0         0.00         <	220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022703         LEGAL SERVICES         12,000,000         0         0.00           22022704         ENGINEERING SERVICES             22022705         ARCHITECTURAL SERVICES             22022706         SURVEYING SERVICES             22022707         AGRICULTURAL CONSULTING             22022708         MEDICAL CONSULTING	22022701	FINANCIAL CONSULTING	8,000,000	0	0.00
22022704 ENGINEERING SERVICES 22022705 ARCHITECTURAL SERVICES 22022706 SURVEYING SERVICES 22022707 AGRICULTURAL CONSULTING 22022708 MEDICAL CONSULTING	22022702	INFORMATION TECHNOLOGY CONSULTING	5,000,000	0	0.00
22022705         ARCHITECTURAL SERVICES           22022706         SURVEYING SERVICES           22022707         AGRICULTURAL CONSULTING           22022708         MEDICAL CONSULTING	22022703	LEGAL SERVICES	12,000,000	0	0.00
22022706         SURVEYING SERVICES           22022707         AGRICULTURAL CONSULTING           22022708         MEDICAL CONSULTING	22022704	ENGINEERING SERVICES			
22022707 AGRICULTURAL CONSULTING 22022708 MEDICAL CONSULTING	22022705	ARCHITECTURAL SERVICES			
22022708 MEDICAL CONSULTING	22022706	SURVEYING SERVICES			
	22022707	AGRICULTURAL CONSULTING			
22022709 AUDITING OF ACCOUNTS	22022708	MEDICAL CONSULTING			
	22022709	AUDITING OF ACCOUNTS			

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220228	FUEL & LUBRICANTS - GENERAL			
22022801	MOTOR VEHICLE FUEL COST	40,000,000	0	
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			
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#### GOVERNMENT HOUSE 011100100100

220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	<u> </u>		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050101	MEAL SUBSIDY			
22050102	PETROLEUM/ENERGY SUBSIDY			
	EDUCATION SUBSIDY			
	AGRICULTURAL INPUTS SUBSIDY			
22050107	HEALTH SUBSIDY			
	RELIGIOUS PILGRIMAGE SUBSIDY			
220502	SUBSIDY TO PRIVATE COMPANIES			
22050201	SUBSIDY TO PRIVATE COMPANIES			
	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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

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				
	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
	SOCIAL CONTRIBUTIONS				
	GROUP LIFE INSURANCE				
	EMPLOYEES COMPENSATION FUND				
	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
	SOCIAL BENEFITS				
	GRATUITY				
	PENSION				
	DEATH BENEFITS				
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000		0	0.00
	LOCAL TRAVEL & TRANSPORT: OTHERS				
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000		0	0.00
	UTILITIES - GENERAL				
	ELECTRICITY CHARGES	1,384,000		0	0.00
22022202	TELEPHONE CHARGES	200,000		0	0.00
	INTERNET ACCESS CHARGES	100,000		0	0.00
	SATELLITE BROADCASTING ACCESS CHARGES	50,000		0	0.00
	WATER RATES				
22022206	SEWAGE CHARGES				

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	LEASED COMMUNICATION LINES(S)			
	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
	NEWSPAPERS	25,000	0	0.00
	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
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	FINANCIAL STATEMENTS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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			
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	RESIDENTIAL RENT			
	SECURITY VOTE (INCLUDING OPERATIONS)			
22022605	CLEANING & FUMIGATION SERVICES			
22022606	LAND USE CHARGES			
22022607	RESCUE SERVICES			
	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

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22022009	SPORTING ACTIVITIES			
	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			
	PETROLEUM/ENERGY SUBSIDY			
	EDUCATION SUBSIDY			
	AGRICULTURAL INPUTS SUBSIDY			
	HEALTH SUBSIDY			
22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
	SUBSIDY TO PRIVATE COMPANIES			
	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
	TRANSFERS-PAYMENT TO INDIVIDUALS			
	TRANSFERS-PAYMENT TO UNEMPLOYED			
	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			

GOVERNMENT HOUSE 011100100100

220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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 032605300100

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			<u> </u>	·
21030102	PENSION				

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
	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			
	INTERNET ACCESS CHARGES	300,000	0	0.00
	SATELLITE BROADCASTING ACCESS CHARGES			
22022205	WATER RATES			
22022206	SEWAGE CHARGES			
	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			
	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	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			

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22022901	BANK CHARGES (OTHER THAN INTEREST)				
	INSURANCE PREMIUM				
22022904	OTHER CRF BANK CHARGES				
	INTEREST/DISCOUNT ON FOREIGN LOAN				
	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
	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				
	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				
	SPORTING ACTIVITIES				
	DIRECT 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				
	MEAL SUBSIDY				
22050104	PETROLEUM/ENERGY SUBSIDY				
22050105	EDUCATION SUBSIDY				
22050106	AGRICULTURAL INPUTS SUBSIDY				

#### GOVERNMENT HOUSE 011100100100

00050405		1	
22050107	HEALTH SUBSIDY		
22050108	RELIGIOUS PILGRIMAGE SUBSIDY		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED		
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP		
2209	LOSS ON FOREIGN EXCHANGE		
220901	LOSS ON FOREIGN EXCHANGE		
22090101	LOSS ON FOREIGN EXCHANGE		
23	RESEARCH 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	0.00

### BORNO STATE BUDGET 2020 RECURRENT EXPENDITURE

#### JUDICIAL SERVICE COMMISSION 031801100100

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020		
2				
21	PERSONNEL COST			

### **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	·			

20022302   BOOKS	22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	400.000	0	0.00
22022303			400,000	0	0.00
22022305   MAGAZINES & PERIODICALS			25 000	0	0.00
22022305   PRINTING OF NON SECURITY DOCUMENTS   50,000   0 0.00			25,000	0	0.00
22022306   PRINTING OF SECURITY DOCUMENTS			E0 000	0	0.00
20022307   DRUGS/LABORATORY/MEDICAL SUPPLIES			50,000	0	0.00
20022308   FIELD & CAMPING MATERIALS SUPPLIES					
20222309					
TEACHING AIDS / INSTRUCTION MATERIALS			75 000	0	0.00
POOD STUFF / CATERING MATERIALS SUPPLIES   80,000   0   0.00			75,000	0	0.00
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			80 000	0	0.00
22022312			30,000		0.00
22022411   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)					
220224					
22022401   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT   3,000,000   0   0.00					
22022402			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   0.000		· · · · · · · · · · · · · · · · · · ·	·	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         2202260       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			·		0.00
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			,		
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	22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT			
220225         TRAINING - GENERAL         2,000,000         0         0.00           22022502         INTERNATIONAL TRAINING         2,000,000         0         0         0.00           220226         OTHER SERVICES - GENERAL         2202260         0 <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
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	22022413	MINOR ROAD MAINTENANCE			
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	220225	TRAINING - GENERAL			
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	22022501	LOCAL TRAINING	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	22022502	INTERNATIONAL TRAINING			
22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)           22022605         CLEANING & FUMIGATION SERVICES           22022606         LAND USE CHARGES	220226	OTHER SERVICES - GENERAL			
22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)           22022605         CLEANING & FUMIGATION SERVICES           22022606         LAND USE CHARGES	22022601	SECURITY SERVICES			
22022604 SECURITY VOTE (INCLUDING OPERATIONS) 22022605 CLEANING & FUMIGATION SERVICES 22022606 LAND USE CHARGES	22022602	OFFICE RENT			
22022605 CLEANING & FUMIGATION SERVICES 22022606 LAND USE CHARGES	22022603	RESIDENTIAL RENT			
22022606 LAND USE CHARGES	22022604	SECURITY VOTE (INCLUDING OPERATIONS)			
	22022605	CLEANING & FUMIGATION SERVICES			
22022607 RESCUE SERVICES	22022606	LAND USE CHARGES			_
	22022607	RESCUE SERVICES			

### GOVERNMENT HOUSE

O11100100100

220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022701	FINANCIAL CONSULTING	100,000	0	0.00
	INFORMATION TECHNOLOGY CONSULTING	130,000	0	0.00
	LEGAL SERVICES	100,000		0.00
	ENGINEERING SERVICES			
	ARCHITECTURAL SERVICES			
	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
	INSURANCE PREMIUM			
22022904	OTHER CRF BANK CHARGES			
	INTEREST/DISCOUNT ON FOREIGN LOAN			
	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
	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
	HONORARIUM & SITTING ALLOWANCE	150,000	0	0.00
	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
	SUBSCRIPTION TO PROFESSIONAL BODIES			
	SPORTING ACTIVITIES			
	DIRECT TEACHING & LABORATORY COST			
	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22022021	ELECTION-LOGISTICS SUPPORT			
22022037	MARGIN FOR INCREASE IN COSTS			

### 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)		 

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			
	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
	ALLOWANCES			
	NON REGULAR ALLOWANCES			
	SOCIAL CONTRIBUTIONS			
	GROUP LIFE INSURANCE			
	EMPLOYEES COMPENSATION FUND			
	HOUSING FUND CONTRIBUTION			
2103	SOCIAL BENEFITS			
	SOCIAL BENEFITS			
	GRATUITY			
	PENSION			
	DEATH BENEFITS			
	OTHER RECURRENT COSTS			
	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL	60,000,000	0	0.00

	T			
	LOCAL TRAVEL & TRANSPORT: TRAINING			
	LOCAL TRAVEL & TRANSPORT: OTHERS			
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
	UTILITIES - GENERAL	21,000,000	0	0.00
	ELECTRICITY CHARGES			
	TELEPHONE CHARGES			
	INTERNET ACCESS CHARGES			
22022204	SATELLITE BROADCASTING ACCESS CHARGES			
22022205	WATER RATES			
22022206	SEWAGE 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			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	FINANCIAL STATEMENTS			
	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC	)		
	MAINTENANCE SERVICES - GENERAL			
_			-	
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT MAINTENANCE OF OFFICE FURNITURE			
22022402	MAINTENANCE OF OFFICE FURNITURE			
22022402 22022403				

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	OTHER MAINTENANCE SERVICES			
	MAINTENANCE OF STREET LIGHTINGS			
	MAINTENANCE OF COMMUNICATION EQUIPMENT			
	MAINTENANCE OF MARKETS/PUBLIC PLACES			
22022413	MINOR ROAD MAINTENANCE			
220225	TRAINING - GENERAL	17,000,000	0	0.00
	LOCAL TRAINING			
22022502	INTERNATIONAL TRAINING			
	OTHER SERVICES - GENERAL			
22022601	SECURITY SERVICES			
22022602	OFFICE RENT			
	RESIDENTIAL RENT			
22022604	SECURITY VOTE (INCLUDING OPERATIONS)			
22022605	CLEANING & FUMIGATION SERVICES			
	LAND USE CHARGES			
22022607	RESCUE SERVICES			
_	CONSULTING & PROFESSIONAL SERVICES - GENERAL	689,000	0	0.00
22022701	FINANCIAL CONSULTING			
	INFORMATION TECHNOLOGY CONSULTING			
	LEGAL SERVICES			
	ENGINEERING SERVICES			
22022705 22022706	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES			
22022705 22022706 22022707	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING			
22022705 22022706 22022707	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES			
22022705 22022706 22022707 22022708	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING			
22022705 22022706 22022707 22022708 22022709	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING	5,000,000	0	0.00
22022705 22022706 22022707 22022708 22022709 220228	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS	5,000,000	0	0.00
22022705 22022706 22022707 22022708 22022709 220228 22022801	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL	5,000,000	0	0.00
22022705 22022706 22022707 22022708 22022709 220228 22022801 22022802	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST	5,000,000	0	0.00
22022705 22022706 22022707 22022708 22022709 2202280 22022801 22022802 22022803 22022804	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST AIRCRAFT FUEL COST	5,000,000	0	0.00
22022705 22022706 22022707 22022708 22022709 2202280 22022801 22022802 22022803 22022804	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST	5,000,000	0	0.00
22022705 22022706 22022707 22022708 22022709 2202280 22022801 22022802 22022803 22022804 22022805 22022806	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST AIRCRAFT FUEL COST SEA BOAT FUEL COST COOKING GAS/FUEL COST	5,000,000	0	0.00
22022705 22022706 22022707 22022708 22022709 220228 22022801 22022802 22022803 22022804 22022805 22022806 220229	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST AIRCRAFT FUEL COST SEA BOAT FUEL COST COOKING GAS/FUEL COST FINANCIAL CHARGES - GENERAL	5,000,000	0	
22022705 22022706 22022707 22022708 22022709 220228 22022801 22022802 22022803 22022804 22022806 220229 22022901	ENGINEERING SERVICES ARCHITECTURAL SERVICES SURVEYING SERVICES AGRICULTURAL CONSULTING MEDICAL CONSULTING AUDITING OF ACCOUNTS FUEL & LUBRICANTS - GENERAL MOTOR VEHICLE FUEL COST OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST AIRCRAFT FUEL COST SEA BOAT FUEL COST COOKING GAS/FUEL COST			

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	OTHER CRF BANK CHARGES			
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
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			

GOVERNMENT HOUSE 011100100100

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220502	SUBSIDY TO PRIVATE COMPANIES			
22050201	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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 014800100100

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				

21010102	OVER TIME PAYMENTS				
	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
	ALLOWANCES AND SOCIAL CONTRIBUTION	4 000 000		0	0.00
	ALLOWANCES	4,000,000		0	0.00
	NON REGULAR ALLOWANCES			0	#DIV/0!
	SOCIAL CONTRIBUTIONS				
	GROUP LIFE INSURANCE				
	EMPLOYEES COMPENSATION FUND				
	HOUSING FUND CONTRIBUTION				
	SOCIAL BENEFITS				
	SOCIAL BENEFITS				
	GRATUITY				
	PENSION				
	DEATH BENEFITS				
	OTHER RECURRENT COSTS				
	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
	SEWAGE CHARGES	, ,			
	LEASED COMMUNICATION LINES(S)				
	MULTI YEAR TARIFF ORDER				
	INTERACTIVE LEARNING NETWORK				
	SOFTWARE CHARGES/ LICENCE RENEWAL				
	MATERIALS & SUPPLIES - GENERAL				
	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,800,000		0	0.00
	BOOKS	1,400,000		0	0.00
	NEWSPAPERS	1,000,000		0	0.00

22022304	MAGAZINES & PERIODICALS	700.000	0	0.00
22022304	PRINTING OF NON SECURITY DOCUMENTS	700,000		0.00
22022306	PRINTING OF NON 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	1,000,000		0.00
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312	FINANCIAL STATEMENTS			
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224	MAINTENANCE SERVICES - GENERAL			
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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	4 000 000		0.00
22022702	INFORMATION TECHNOLOGY CONSULTING	1,000,000	0	0.00

22022703	LEGAL SERVICES	1,000,000	0	0.00
	ENGINEERING SERVICES	1,000,000		0.00
	ARCHITECTURAL SERVICES			
	SURVEYING SERVICES			
	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
	HONORARIUM & SITTING ALLOWANCE	1,000,000	0	0.00
22022003	PUBLICITY & ADVERTISEMENTS	1,000,000	0	0.00
	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				

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			
	SUBSIDY TO PRIVATE COMPANIES			
	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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

**GOVERNMENT HOUSE** 

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### BORNO STATE BUDGET 2020 RECURRENT EXPENDITURE

MINISTRY OF HIGHER EDUCATION

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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				
	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
	GROUP LIFE INSURANCE				
	EMPLOYEES COMPENSATION FUND				
	HOUSING FUND CONTRIBUTION				
	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
	PENSION				
	DEATH BENEFITS				
	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	1,000,000	1,000,000	20.00
	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				

22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000		0	0.00
	UTILITIES - GENERAL	10,000,000			0.00
	ELECTRICITY CHARGES	759,000		0	0.00
22022202	TELEPHONE CHARGES	525,000		0	0.00
	INTERNET ACCESS CHARGES	1,000,000		0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES	1,000,000		,	2.2.2
22022205	WATER RATES				
22022206	SEWAGE CHARGES				
22022207	LEASED COMMUNICATION LINES(S)				
	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
	DRUGS/LABORATORY/MEDICAL SUPPLIES				
	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
	FINANCIAL STATEMENTS				
	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220224	MAINTENANCE SERVICES - GENERAL				
	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,000,000	800,000	800,000	16.00
	MAINTENANCE OF OFFICE FURNITURE	2,520,000		0	0.00
	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,050,000		0	0.00
	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,500,000		0	0.00
	MAINTENANCE OF PLANTS/GENERATORS	7,000,000		0	0.00
	OTHER MAINTENANCE SERVICES	710,000		0	0.00
	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				

20222413		T	T		1
202225		MAINTENANCE OF MARKETS/PUBLIC PLACES			
20022501   LOCAL TRAINING   3,625,000   0   0.00					
2022602   INTERNATIONAL TRAINING					
20222601   SECURITY SERVICES - GENERAL   50,000   0   0.00			3,625,000	0	0.00
22022601   SECURITY SERVICES					
2022603			50,000	0	0.00
22022603   RESIDENTIAL RENT					
22022604   SECURITY VOTE (INCLUDING OPERATIONS)					
22022605   CLEANING & FUMIGATION SERVICES					
22022606					
22022707   RESCUE SERVICES					
2202270					
22022701   FINANCIAL CONSULTING					
20022702   INFORMATION TECHNOLOGY CONSULTING   20022703   LEGAL SERVICES   20022704   ENGINEERING SERVICES   20022705   ARCHITECTURAL SERVICES   20022706   SURVEYING SERVICES   20022707   AGRICULTURAL CONSULTING   20022708   MEDICAL CONSULTING   20022709   MEDICAL CONSULTING   20022709   AUDITING OF ACCOUNTS   20022709   AUDITING OF ACCOUNTS   2002280   MOTOR VEHICLE FUEL COST   2,500,000   0 0.00	_				
22022703   LEGAL SERVICES					
22022704   ENGINEERING SERVICES					
22022705   ARCHITECTURAL SERVICES   22022706   SURVEYING SERVICES   SURVEYING SURVEYING SERVICES   SURVEYING SURVEYING SERVICES   SURVEYING SERVICES   SURVEYING SERVICES   SURVEYING SERVICES   SURVEYING SERVICES   SURVEYING SERVICES   SUR	22022703	LEGAL SERVICES			
22022706   SURVEYING SERVICES		ENGINEERING 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         2         2022803         PLANT / GENERATOR FUEL COST         2           220229         FINANCIAL CHARGES - GENERAL         2         2022901         BANK CHARGES (OTHER THAN INTEREST)         150,000         0         0.00           22022902         INSURANCE PREMIUM         2         2022904         OTHER CRF BANK CHARGES         2         2022905         INTEREST/DISCOUNT ON FOREIGN LOAN         2         2022906         FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS         2         20222907         DOMESTIC INTEREST/DISCOUNT - TREASURY BILL         2         20222908         DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS         0					
220228         FUEL & LUBRICANTS - GENERAL         2,500,000         0         0.00           22022802         OTHER TRANSPORT EQUIPMENT FUEL COST         2,500,000         0         0.00           22022803         PLANT / GENERATOR FUEL COST         2         2202290         FINANCIAL CHARGES - GENERAL         2           22022901         BANK CHARGES (OTHER THAN INTEREST)         150,000         0         0.00           22022902         INSURANCE PREMIUM         2         2         22022904         OTHER CRF BANK CHARGES         2           22022905         INTEREST/DISCOUNT ON FOREIGN LOAN         2         2         2         2           22022907         DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS         2         2         2           22022908         DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS         0         0         0	22022708	MEDICAL CONSULTING			
22022801       MOTOR VEHICLE FUEL COST       2,500,000       0       0.00         22022802       OTHER TRANSPORT EQUIPMENT FUEL COST       2022803       PLANT / GENERATOR FUEL COST       0         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       22022905       FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS       22022907       DOMESTIC INTEREST/DISCOUNT - TREASURY BILL       22022908       DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS       22022908       DOMESTIC	22022709	AUDITING OF ACCOUNTS			
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			
22022803         PLANT / GENERATOR FUEL COST           220229         FINANCIAL CHARGES - GENERAL           22022901         BANK CHARGES (OTHER THAN INTEREST)         150,000         0         0.00           22022902         INSURANCE PREMIUM         20022904         OTHER CRF BANK CHARGES         0         <	22022801	MOTOR VEHICLE FUEL COST	2,500,000	0	0.00
220229FINANCIAL CHARGES - GENERAL22022901BANK CHARGES (OTHER THAN INTEREST)150,000022022902INSURANCE PREMIUM22022904OTHER CRF BANK CHARGES22022905INTEREST/DISCOUNT ON FOREIGN LOAN22022905FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS22022907DOMESTIC INTEREST/DISCOUNT - TREASURY BILL22022908DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS3	22022802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022901 BANK CHARGES (OTHER THAN INTEREST)  22022902 INSURANCE PREMIUM  22022904 OTHER CRF BANK CHARGES  22022905 INTEREST/DISCOUNT ON FOREIGN LOAN  22022906 FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS  22022907 DOMESTIC INTEREST/DISCOUNT - TREASURY BILL  22022908 DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	22022803	PLANT / GENERATOR FUEL COST			
22022902 INSURANCE PREMIUM 22022904 OTHER CRF BANK CHARGES 22022905 INTEREST/DISCOUNT ON FOREIGN LOAN 22022906 FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS 22022907 DOMESTIC INTEREST/DISCOUNT - TREASURY BILL 22022908 DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	220229	FINANCIAL CHARGES - GENERAL			
22022904 OTHER CRF BANK CHARGES 22022905 INTEREST/DISCOUNT ON FOREIGN LOAN 22022906 FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS 22022907 DOMESTIC INTEREST/DISCOUNT - TREASURY BILL 22022908 DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	22022901	BANK CHARGES (OTHER THAN INTEREST)	150,000	0	0.00
22022905 INTEREST/DISCOUNT ON FOREIGN LOAN 22022906 FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS 22022907 DOMESTIC INTEREST/DISCOUNT - TREASURY BILL 22022908 DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	22022902	INSURANCE PREMIUM			
22022906 FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS 22022907 DOMESTIC INTEREST/DISCOUNT - TREASURY BILL 22022908 DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	22022904	OTHER CRF BANK CHARGES			
22022907 DOMESTIC INTEREST/DISCOUNT - TREASURY BILL 22022908 DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
22022908 DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
	22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
220220 MISCELLANEOUS EXPENSES GENERAL	22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
	220220	MISCELLANEOUS EXPENSES GENERAL			

22022001	REFRESHMENT & MEALS		
	HONORARIUM & SITTING ALLOWANCE		
22022003	PUBLICITY & ADVERTISEMENTS		
22022004	MEDICAL EXPENSES-LOCAL		
	POSTAGES & COURIER SERVICES		
22022007	WELFARE PACKAGES		
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22022009	SPORTING ACTIVITIES		
22022010	DIRECT 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		
	SUBSIDIES GENERAL		
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS		
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050102	MEAL 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 REQUIRERAL EXPENDITURE DAYMENT		
	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		

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22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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		_		

210202224   EMPLOYEES COMPENSATION FUND				•		
21020225	21020223	GROUP LIFE INSURANCE				
210301   SOCIAL BENEFITS						
21030101   GRATUITY						
21030101   GRATUITY	2103	SOCIAL BENEFITS				
21030102   PENSION	210301	SOCIAL BENEFITS				
21030103   DEATH BENEFITS						
2202	21030102	PENSION				
2002201   TRAVEL& TRANSPORT - GENERAL   1,000,000   100,000   100,000   100,000   100,000   20022101   LOCAL TRAVEL & TRANSPORT: TRAINING	21030103	DEATH BENEFITS				
TRAVEL& TRANSPORT - GENERAL	22	OTHER RECURRENT COSTS				
20022101   LOCAL TRAVEL & TRANSPORT: TRAINING	2202	OVERHEAD COST				
20022102   LOCAL TRAVEL & TRANSPORT: OTHERS	220221	TRAVEL& TRANSPORT - GENERAL	1,000,000	100,000	100,000	10.00
22022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING						
20222104   INTERNATIONAL TRAVEL & TRANSPORT: OTHERS						
2202222						
20022201   ELECTRICITY CHARGES	22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
TELEPHONE CHARGES	220222	UTILITIES - GENERAL	1,500,000	100,000	100,000	6.67
20022203   INTERNET ACCESS CHARGES	22022201	ELECTRICITY CHARGES				
22022204       SATELLITE BROADCASTING ACCESS CHARGES         22022205       WATER RATES         22022206       SEWAGE CHARGES         22022207       LEASED COMMUNICATION LINES(S)         22022208       MULTI YEAR TARIFF ORDER         22022209       INTERACTIVE LEARNING NETWORK         22022210       SOFTWARE CHARGES/ LICENCE RENEWAL         202223       MATERIALS & SUPPLIES - GENERAL         20222301       OFFICE STATIONERIES/COMPUTER CONSUMABLES         22022302       BOOKS         22022303       NEWSPAPERS         22022304       MAGAZINES & PERIODICALS         22022305       PRINTING OF NON SECURITY DOCUMENTS         22022306       PRINTING OF SECURITY DOCUMENTS         22022307       DRUGS/LABORATORY/MEDICAL SUPPLIES         22022308       FIELD & CAMPING MATERIALS SUPPLIES	22022202	TELEPHONE CHARGES				
22022205       WATER RATES	22022203	INTERNET ACCESS CHARGES				
22022206   SEWAGE 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						
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						
22022209       INTERACTIVE LEARNING NETWORK       20022210         2202230       SOFTWARE CHARGES/ LICENCE RENEWAL       1,000,000       40,000       40,000       4.00         22022301       OFFICE STATIONERIES/COMPUTER CONSUMABLES       2002302       800KS       800K		LEASED COMMUNICATION LINES(S)				
22022210       SOFTWARE CHARGES/ LICENCE RENEWAL       1,000,000       40,000       40,000       4.00         22022301       OFFICE STATIONERIES/COMPUTER CONSUMABLES       2002302       800KS       800KS <td></td> <td>MULTI YEAR TARIFF ORDER</td> <td></td> <td></td> <td></td> <td></td>		MULTI YEAR TARIFF ORDER				
220223         MATERIALS & SUPPLIES - GENERAL         1,000,000         40,000         40,000         4.00           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES	22022209	INTERACTIVE LEARNING NETWORK				
22022301 OFFICE STATIONERIES/COMPUTER CONSUMABLES 22022302 BOOKS 22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES	22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
22022302         BOOKS           22022303         NEWSPAPERS           22022304         MAGAZINES & PERIODICALS           22022305         PRINTING OF NON SECURITY DOCUMENTS           22022306         PRINTING OF SECURITY DOCUMENTS           22022307         DRUGS/LABORATORY/MEDICAL SUPPLIES           22022308         FIELD & CAMPING MATERIALS SUPPLIES	220223	MATERIALS & SUPPLIES - GENERAL	1,000,000	40,000	40,000	4.00
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	22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022304       MAGAZINES & PERIODICALS         22022305       PRINTING OF NON SECURITY DOCUMENTS         22022306       PRINTING OF SECURITY DOCUMENTS         22022307       DRUGS/LABORATORY/MEDICAL SUPPLIES         22022308       FIELD & CAMPING MATERIALS SUPPLIES	22022302	BOOKS				
22022305       PRINTING OF NON SECURITY DOCUMENTS         22022306       PRINTING OF SECURITY DOCUMENTS         22022307       DRUGS/LABORATORY/MEDICAL SUPPLIES         22022308       FIELD & CAMPING MATERIALS SUPPLIES	22022303	NEWSPAPERS				
22022306       PRINTING OF SECURITY DOCUMENTS         22022307       DRUGS/LABORATORY/MEDICAL SUPPLIES         22022308       FIELD & CAMPING MATERIALS SUPPLIES	22022304	MAGAZINES & PERIODICALS				"
22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES		PRINTING OF NON SECURITY DOCUMENTS				
22022308 FIELD & CAMPING MATERIALS SUPPLIES	22022306	PRINTING OF SECURITY DOCUMENTS				
	22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
220222200 LINIFORMS & OTHER CLOTHING	22022308	FIELD & CAMPING MATERIALS SUPPLIES				
ZZUZZSUS  UNIFURING & UTHER CLUTHING	22022309	UNIFORMS & OTHER CLOTHING				

	EACHING AIDS / INSTRUCTION MATERIALS			
22022311 F	OOD STUFF / CATERING MATERIALS SUPPLIES			
P	RODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312 FI	INANCIAL STATEMENTS			
22022313 P	RODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220224 M	IAINTENANCE SERVICES - GENERAL	2,000,000		0.00
22022401 M	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022402 M	IAINTENANCE OF OFFICE FURNITURE			
22022403 M	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022404 M	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022405 M	IAINTENANCE OF PLANTS/GENERATORS			
22022406 O	THER MAINTENANCE SERVICES			
22022410 M	MAINTENANCE OF STREET LIGHTINGS			
22022411 M	MAINTENANCE OF COMMUNICATION EQUIPMENT			
22022412 M	MAINTENANCE OF MARKETS/PUBLIC PLACES			
22022413 M	IINOR ROAD MAINTENANCE			
220225 T	RAINING - GENERAL			
22022501 L0	OCAL TRAINING			
22022502 IN	NTERNATIONAL TRAINING			
220226 O	THER SERVICES - GENERAL			
22022601 S	ECURITY SERVICES			
22022602 O	OFFICE RENT			
22022603 R	ESIDENTIAL RENT			
22022604 S	ECURITY VOTE (INCLUDING OPERATIONS)			
22022605 C	LEANING & FUMIGATION SERVICES			
22022606 L/	AND USE CHARGES			
22022607 R	ESCUE SERVICES			
220227 C	ONSULTING & PROFESSIONAL SERVICES - GENERAL			
22022701 FI	INANCIAL CONSULTING			
22022702 IN	NFORMATION TECHNOLOGY CONSULTING			
	EGAL SERVICES			
22022704 E	NGINEERING SERVICES			
22022705 A	RCHITECTURAL SERVICES			
22022706 S	URVEYING SERVICES			
	GRICULTURAL CONSULTING			
22022708 M	MEDICAL CONSULTING			
			l l	

22022709 A	AUDITING OF ACCOUNTS			
	UEL & LUBRICANTS - GENERAL	436,000	0	0.00
	MOTOR VEHICLE FUEL COST	400,000	<del>-  </del>	0.00
	OTHER TRANSPORT EQUIPMENT FUEL COST			
	PLANT / GENERATOR FUEL COST			
	AIRCRAFT FUEL COST			
	SEA BOAT FUEL COST			
	COOKING GAS/FUEL COST			
	INANCIAL CHARGES - GENERAL	10,000	0	0.00
	BANK CHARGES (OTHER THAN INTEREST)	7,1 1		
	NSURANCE PREMIUM			
22022904 C	OTHER CRF BANK CHARGES			
22022905 IN	NTEREST/DISCOUNT ON FOREIGN LOAN			
22022906 F	OREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22022907 D	OOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22022908 D	OOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220220 N	MISCELLANEOUS EXPENSES GENERAL	1,575,000	0	0.00
22022001 R	REFRESHMENT & MEALS			
22022002 H	HONORARIUM & SITTING ALLOWANCE			
22022003 P	PUBLICITY & ADVERTISEMENTS			
22022004 N	MEDICAL EXPENSES-LOCAL			
22022006 P	POSTAGES & COURIER SERVICES			
22022007 V	VELFARE PACKAGES			
22022008 S	SUBSCRIPTION TO PROFESSIONAL BODIES			
22022009 S	SPORTING ACTIVITIES			
22022010 D	DIRECT TEACHING & LABORATORY COST			
22022014 A	NNUAL BUDGET EXPENSES & ADMINISTRATION			
22022021 E	ELECTION-LOGISTICS SUPPORT			
22022037 N	MARGIN FOR INCREASE IN COSTS			
22022041 C	CONTINGENCY			
22022042 R	RECURRENT ADJUSTMENT			
2203				
220301 S	STAFF LOAN &ADVANCES	545,000	0	0.00
2204 G	GRANTS AND CONTRIBUTIONS GENERAL			
	OCAL GRANTS AND CONTRIBUTIONS			
220402 F	OREIGN GRANTS AND CONTRIBUTIONS			

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

**GOVERNMENT HOUSE** 

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#### **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				
	GRATUITY				
	PENSION				
	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				

22022202	TELEPHONE CHARGES				
	INTERNET ACCESS CHARGES				
	SATELLITE BROADCASTING ACCESS CHARGES				
	WATER RATES				
	SEWAGE CHARGES				
	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
	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				
	BOOKS				
	NEWSPAPERS				
	MAGAZINES & PERIODICALS				
	PRINTING OF NON SECURITY DOCUMENTS				
	PRINTING OF SECURITY DOCUMENTS				
	DRUGS/LABORATORY/MEDICAL SUPPLIES				
	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
	FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
	MAINTENANCE SERVICES - GENERAL	3,000,000	100,000	100,000	3.33
	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
	MAINTENANCE OF OFFICE FURNITURE				
	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22022405	MAINTENANCE OF PLANTS/GENERATORS				
	OTHER MAINTENANCE SERVICES				
	MAINTENANCE OF STREET LIGHTINGS				
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				

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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			

22022004	MEDICAL EXPENSES-LOCAL		
22022006	POSTAGES & COURIER SERVICES		
22022007	WELFARE PACKAGES		
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22022009	SPORTING ACTIVITIES		
22022010	DIRECT 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		
	PETROLEUM/ENERGY SUBSIDY		
22050105	EDUCATION SUBSIDY		
22050106	AGRICULTURAL INPUTS SUBSIDY		
22050107	HEALTH SUBSIDY		
22050108	RELIGIOUS PILGRIMAGE SUBSIDY		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		

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220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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				

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040004	COCIAL DENIETTO				
210301	SOCIAL BENEFITS				
21030101	GRATUITY				
21030102	PENSION				
21030103	DEATH BENEFITS	_			
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	2 222 222	100.000	400.000	2.22
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				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	FINANCIAL STATEMENTS				

22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (P.	AC)		
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	1,000,000		0.00
22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000	0	0.00
22022405 MAINTENANCE OF PLANTS/GENERATORS	1,000,000		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			
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			

22022903			 	
20022901   BANK CHARGES (OTHER THAN INTEREST)	22022803	PLANT / GENERATOR FUEL COST		
22022902   NSURANCE PREMIUM	220229	FINANCIAL CHARGES - GENERAL		
20222905   OTHER CRF BANK CHARGES	22022901	BANK CHARGES (OTHER THAN INTEREST)		
INTEREST/DISCOUNT ON FOREIGN LOAN				
2022290				
20022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL	22022905	INTEREST/DISCOUNT ON FOREIGN LOAN		
2002209	22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS		
2202200   MISCELLANEOUS EXPENSES GENERAL	22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL		
20022001   REFRESHMENT & MEALS	22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS		
20022002	220220	MISCELLANEOUS EXPENSES GENERAL		
22022003	22022001	REFRESHMENT & MEALS		
20022004   MEDICAL EXPENSES-LOCAL				
20022006   POSTAGES & COURIER SERVICES	22022003	PUBLICITY & ADVERTISEMENTS		
22022007       WELFARE PACKAGES         22022008       SUBSCRIPTION TO PROFESSIONAL BODIES         22022019       SPORTING ACTIVITIES         22022010       DIRECT TEACHING & LABORATORY COST         22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2202204       RECURRENT ADJUSTMENT         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         2205010       MEAL SUBSIDY TO GOVERNMENT OWNED COMPANIES	22022004	MEDICAL EXPENSES-LOCAL		
20022008   SUBSCRIPTION TO PROFESSIONAL BODIES	22022006	POSTAGES & COURIER SERVICES		
22022009   SPORTING ACTIVITIES				
22022010         DIRECT 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 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           2205010         MEAL SUBSIDY TO GOVERNMENT OWNED COMPANIES				
22022014       ANNUAL BUDGET EXPENSES & ADMINISTRATION         22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203       ***         22031       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				
22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203       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         22050       SUBSIDIES GENERAL         220501       SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS         22050101       SUBSIDY TO GOVERNMENT OWNED COMPANIES	22022010	DIRECT TEACHING & LABORATORY COST		
22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203       ***CONTRIBUTIONS************************************				
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  22050102 MEAL SUBSIDY  MEAL SUBSIDY  22050102 MEAL SUBSIDY				
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  22050102 MEAL SUBSIDY	22022037	MARGIN FOR INCREASE IN COSTS		
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	22022041	CONTINGENCY		
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	22022042	RECURRENT ADJUSTMENT		
2204GRANTS AND CONTRIBUTIONS GENERAL220401LOCAL GRANTS AND CONTRIBUTIONS220402FOREIGN GRANTS AND CONTRIBUTIONS22040203CONTRIBUTION TO INTERNATIONAL ORGANIZATION22040204EXTERNAL FINANCIAL OBLIGATIONS2205SUBSIDIES GENERAL220501SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS22050101SUBSIDY TO GOVERNMENT OWNED COMPANIES22050102MEAL SUBSIDY	2203			
220401LOCAL GRANTS AND CONTRIBUTIONS220402FOREIGN GRANTS AND CONTRIBUTIONS22040203CONTRIBUTION TO INTERNATIONAL ORGANIZATION22040204EXTERNAL FINANCIAL OBLIGATIONS2205SUBSIDIES GENERAL220501SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS22050101SUBSIDY TO GOVERNMENT OWNED COMPANIES22050102MEAL SUBSIDY	220301	STAFF AND ADVANCES		
220402     FOREIGN GRANTS AND CONTRIBUTIONS       22040203     CONTRIBUTION TO INTERNATIONAL ORGANIZATION       22040204     EXTERNAL FINANCIAL OBLIGATIONS       2205     SUBSIDIES GENERAL       220501     SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS       22050101     SUBSIDY TO GOVERNMENT OWNED COMPANIES       22050102     MEAL SUBSIDY	2204	GRANTS AND CONTRIBUTIONS GENERAL		
22040203 CONTRIBUTION TO INTERNATIONAL ORGANIZATION 22040204 EXTERNAL FINANCIAL OBLIGATIONS 2205 SUBSIDIES GENERAL 220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS 22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY	220401	LOCAL GRANTS AND CONTRIBUTIONS		
22040204 EXTERNAL FINANCIAL OBLIGATIONS 2205 SUBSIDIES GENERAL 220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS 22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY	220402	FOREIGN GRANTS AND CONTRIBUTIONS		
2205     SUBSIDIES GENERAL       220501     SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS       22050101     SUBSIDY TO GOVERNMENT OWNED COMPANIES       22050102     MEAL SUBSIDY	22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION		
220501     SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS       22050101     SUBSIDY TO GOVERNMENT OWNED COMPANIES       22050102     MEAL SUBSIDY	22040204	EXTERNAL FINANCIAL OBLIGATIONS		
22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY	2205	SUBSIDIES GENERAL		
22050102 MEAL SUBSIDY				
	22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050104 PETROLEUM/ENERGY SUBSIDY	22050102	MEAL SUBSIDY		
	22050104	PETROLEUM/ENERGY SUBSIDY		

#### GOVERNMENT HOUSE 011100100100

22050105	EDUCATION SUBSIDY			
22050106	AGRICULTURAL INPUTS SUBSIDY			
22050107	HEALTH SUBSIDY			
22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
220502	SUBSIDY TO PRIVATE COMPANIES			
22050201	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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			

### **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

20022301   OFFICE STATIONERIES/COMPUTER CONSUMABLES		,	<del>_</del>	
22022303   NEWSPAPERS				
22022305   MAGAZINES & PERIODICALS				
22022305   PRINTING OF NON SECURITY DOCUMENTS	22022303	NEWSPAPERS		
22022307   DRUGS/LABORATORY/MEDICAL SUPPLIES				
20022307   DRUGS/LABORATORY/MEDICAL SUPPLIES	22022305	PRINTING OF NON SECURITY DOCUMENTS		
### PRODUCTION OF REPORTS TO PUBLICATIONS  ### PRODUCTION OF REPORTS TO PUBLICATION FOR ANNUAL ### PRODUCTION OF REPORTS TO PUBLICATION FOR ANNUAL ### PRODUCTION OF REPORTS TO PUBLICATION FOR ANNUAL ### PRODUCTION OF REPORTS TO PUBLICATION FOR ANNUAL ### PRODUCTION OF REPORTS TO PUBLICACIOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS TO PUBLICACIOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS TO PUBLICACIOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS TO PUBLICACIOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS TO PUBLICACIOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS TO PUBLICACIOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS TO PUBLICACIOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS TO PUBLICACIOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS TO PUBLICACIOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS TO PUBLICACIOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS TO PUBLICACIOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS TO PUBLICACIOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS TO PUBLICACIOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS TO PUBLICACIOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS TO PUBLICACIOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS TO PUBLICACIOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS TO PUBLICACIOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS TO PUBLICACIOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS TO PUBLICACIOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS	22022306	PRINTING OF SECURITY DOCUMENTS		
20022309	22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES		
TEACHING AIDS / INSTRUCTION MATERIALS	22022308	FIELD & CAMPING MATERIALS SUPPLIES		
20022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL	22022309	UNIFORMS & OTHER CLOTHING		
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL	22022310	TEACHING AIDS / INSTRUCTION MATERIALS		
22022312	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
2202241		PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL		
220224	22022312	FINANCIAL STATEMENTS		
22022401   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)		
22022402	220224	MAINTENANCE SERVICES - GENERAL	1,000,000	0.00
22022403   MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		
22022404   MAINTENANCE OF OFFICE / IT EQUIPMENTS   22022405   MAINTENANCE OF PLANTS/GENERATORS   22022406   OTHER MAINTENANCE SERVICES   22022410   MAINTENANCE OF STREET LIGHTINGS   22022411   MAINTENANCE OF COMMUNICATION EQUIPMENT   22022412   MAINTENANCE OF MARKETS/PUBLIC PLACES   22022413   MINOR ROAD MAINTENANCE   22022413   MINOR ROAD MAINTENANCE   220225   TAINING - GENERAL   400,000   0   0.00   0.00   22022501   LOCAL TRAINING   22022502   INTERNATIONAL TRAINING   22022502   INTERNATIONAL TRAINING   22022601   SECURITY SERVICES   22022601   SECURITY SERVICES   22022602   OFFICE RENT   22022603   RESIDENTIAL RENT   22022604   SECURITY VOTE (INCLUDING OPERATIONS)   22022605   CLEANING & FUMIGATION SERVICES   22022606   LAND USE CHARGES   22022606   LAND USE CHARGES   22022606   LAND USE CHARGES   22022606   LAND USE CHARGES   22022607   22022606   LAND USE CHARGES   22022606   22022606   LAND USE CHARGES   22022607   22022606   LAND USE CHARGES   22022607   22022606	22022402	MAINTENANCE OF OFFICE FURNITURE		
22022405   MAINTENANCE OF PLANTS/GENERATORS	22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		
22022406   OTHER MAINTENANCE SERVICES	22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
22022410       MAINTENANCE OF STREET LIGHTINGS         22022411       MAINTENANCE OF COMMUNICATION EQUIPMENT         22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES         22022413       MINOR ROAD MAINTENANCE         220225       TRAINING - GENERAL         20022501       LOCAL TRAINING         22022502       INTERNATIONAL TRAINING         2202260       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	22022405	MAINTENANCE OF PLANTS/GENERATORS		
22022411       MAINTENANCE OF COMMUNICATION EQUIPMENT         22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES         22022413       MINOR ROAD MAINTENANCE         220225       TRAINING - GENERAL         22022501       LOCAL TRAINING         22022502       INTERNATIONAL TRAINING         2202260       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				
22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES         22022413       MINOR ROAD MAINTENANCE         220225       TRAINING - GENERAL       400,000       0       0.00         22022501       LOCAL TRAINING       0       0.00         22022502       INTERNATIONAL TRAINING       0       0.00         2202260       OTHER SERVICES - GENERAL       0       0         22022601       SECURITY SERVICES       0       0       0.00         22022602       OFFICE RENT       0       0       0.00         22022603       RESIDENTIAL RENT       0       0       0.00         22022604       SECURITY VOTE (INCLUDING OPERATIONS)       0       0       0.00         22022605       CLEANING & FUMIGATION SERVICES       0       0       0       0       0       0       0       0.00       0		MAINTENANCE OF STREET LIGHTINGS		
22022413   MINOR ROAD MAINTENANCE				
220225         TRAINING - GENERAL         400,000         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				
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	22022413	MINOR ROAD MAINTENANCE		
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	220225	TRAINING - GENERAL	400,000	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	22022501	LOCAL TRAINING		
22022601         SECURITY SERVICES           22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)           22022605         CLEANING & FUMIGATION SERVICES           22022606         LAND USE CHARGES	22022502	INTERNATIONAL TRAINING		
22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)           22022605         CLEANING & FUMIGATION SERVICES           22022606         LAND USE CHARGES	220226	OTHER SERVICES - GENERAL		
22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)           22022605         CLEANING & FUMIGATION SERVICES           22022606         LAND USE CHARGES	22022601	SECURITY SERVICES		
22022604 SECURITY VOTE (INCLUDING OPERATIONS) 22022605 CLEANING & FUMIGATION SERVICES 22022606 LAND USE CHARGES	22022602	OFFICE RENT		
22022605 CLEANING & FUMIGATION SERVICES 22022606 LAND USE CHARGES		RESIDENTIAL RENT		
22022606 LAND USE CHARGES	22022604	SECURITY VOTE (INCLUDING OPERATIONS)		
	22022605	CLEANING & FUMIGATION SERVICES		
22022607 RESCUE SERVICES	22022606	LAND USE CHARGES		
	22022607	RESCUE SERVICES		

#### GOVERNMENT HOUSE

O11100100100

220227	CONCLUTING & PROFESSIONAL SERVICES CENERAL			T 1
<b>220227</b> 22022701	FINANCIAL CONSULTING			
	INFORMATION TECHNOLOGY CONSULTING LEGAL SERVICES			
	ENGINEERING SERVICES			
	ARCHITECTURAL SERVICES			
	SURVEYING SERVICES			
	AGRICULTURAL CONSULTING			
	MEDICAL CONSULTING	<u> </u>		
	AUDITING OF ACCOUNTS	540.000	<del></del>	0.00
	FUEL & LUBRICANTS - GENERAL	519,000	0	0.00
	MOTOR VEHICLE FUEL COST			
	OTHER TRANSPORT EQUIPMENT FUEL COST			
	PLANT / GENERATOR FUEL COST			
220229	FINANCIAL CHARGES - GENERAL	90,000	0	0.00
	BANK CHARGES (OTHER THAN INTEREST)			
	INSURANCE PREMIUM			
	OTHER CRF BANK CHARGES			
	INTEREST/DISCOUNT ON FOREIGN LOAN			
	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220220	MISCELLANEOUS EXPENSES GENERAL			
	REFRESHMENT & MEALS			
	HONORARIUM & SITTING ALLOWANCE			
	PUBLICITY & ADVERTISEMENTS			
	MEDICAL EXPENSES-LOCAL			
	POSTAGES & COURIER SERVICES			
	WELFARE PACKAGES			
	SUBSCRIPTION TO PROFESSIONAL BODIES			
	SPORTING ACTIVITIES			
	DIRECT TEACHING & LABORATORY COST			
	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
	ELECTION-LOGISTICS SUPPORT			
	MARGIN FOR INCREASE IN COSTS			
22022041	CONTINGENCY			

#### **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

				I	
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				
	GROUP LIFE INSURANCE				
21020224	EMPLOYEES COMPENSATION FUND				
	HOUSING FUND CONTRIBUTION				
	SOCIAL BENEFITS				
	SOCIAL BENEFITS				
	GRATUITY				
	PENSION				
	DEATH BENEFITS				
	OTHER RECURRENT COSTS				
	OVERHEAD COST				
	TRAVEL& TRANSPORT - GENERAL	1,000,000	200,000	200,000	20.00
	LOCAL TRAVEL & TRANSPORT: TRAINING				
	LOCAL TRAVEL & TRANSPORT: OTHERS				
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
	UTILITIES - GENERAL	3,000,000		0	0.00
	ELECTRICITY CHARGES				
	TELEPHONE CHARGES				
	INTERNET ACCESS CHARGES				
	SATELLITE BROADCASTING ACCESS CHARGES				
	WATER RATES				
22022206	SEWAGE CHARGES				

LEASED COMMUNICATION LINES(S)				1	1	
22022209   INTERACTIVE LEARNING NETWORK		LEASED COMMUNICATION LINES(S)				
2202231   SOFTWARE CHARGES/LICENCE RENEWAL   2,000,000   100,000   5.00		MULTI YEAR TARIFF ORDER				
2002230						
22022301   OFFICE STATIONERIES/COMPUTER CONSUMABLES	22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
22022303   BOOKS	220223	MATERIALS & SUPPLIES - GENERAL	2,000,000	100,000	100,000	5.00
22022303   NEWSPAPERS	22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022304   MAGAZINES & PERIODICALS	22022302	BOOKS				
22022305   PRINTING OF NON SECURITY DOCUMENTS	22022303	NEWSPAPERS				
22022306   PRINTING OF SECURITY DOCUMENTS	22022304	MAGAZINES & PERIODICALS				
22022307   DRUGS/LABORATORY/MEDICAL SUPPLIES	22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022308   FIELD & CAMPING MATERIALS SUPPLIES	22022306	PRINTING OF SECURITY DOCUMENTS				
22022309	22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022310   TEACHING AIDS / INSTRUCTION MATERIALS   22022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)   PRODUCTION OF REPORTS OF PRODUCTION OF REPORTS OF PRODUCTION OF REPORTS OF PRODUCTION OF REPORTS OF PRODUCTION OF REPORTS OF PRODUCTION O	22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL   FINANCIAL STATEMENTS   FINANCIAL STATEMENTS   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)   PRODUCTION OF REPORTS OF MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT   PRODUCTION OF MAINTENANCE OF OFFICE FURNITURE   PRODUCTION OF PRODUCTION OF PUBLIC PRODUCTION	22022309	UNIFORMS & OTHER CLOTHING				
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL	22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022312   FINANCIAL STATEMENTS	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
22022313		PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
220224	22022312	FINANCIAL STATEMENTS				
22022401       MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT         22022402       MAINTENANCE OF OFFICE FURNITURE         22022403       MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS         22022404       MAINTENANCE OF OFFICE / IT EQUIPMENTS         22022405       MAINTENANCE OF PLANTS/GENERATORS         22022406       OTHER MAINTENANCE SERVICES         22022410       MAINTENANCE OF STREET LIGHTINGS         22022411       MAINTENANCE OF COMMUNICATION EQUIPMENT         22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES         22022413       MINOR ROAD MAINTENANCE         2202250       TRAINING - GENERAL         22022501       LOCAL TRAINING         22022601       INTERNATIONAL TRAINING         22022601       SECURITY SERVICES - GENERAL	22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
22022402       MAINTENANCE OF OFFICE FURNITURE         22022403       MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS         22022404       MAINTENANCE OF OFFICE / IT EQUIPMENTS         22022405       MAINTENANCE OF PLANTS/GENERATORS         22022406       OTHER MAINTENANCE 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         22022501       LOCAL TRAINING         22022502       INTERNATIONAL TRAINING         220226       OTHER SERVICES - GENERAL         22022601       SECURITY SERVICES	220224	MAINTENANCE SERVICES - GENERAL	3,000,000		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	22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022404       MAINTENANCE OF OFFICE / IT EQUIPMENTS         22022405       MAINTENANCE OF PLANTS/GENERATORS         22022406       OTHER MAINTENANCE 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	22022402	MAINTENANCE OF OFFICE FURNITURE				
22022405       MAINTENANCE OF PLANTS/GENERATORS         22022406       OTHER MAINTENANCE 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	22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022406       OTHER MAINTENANCE 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	22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
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         22022501       LOCAL TRAINING         22022502       INTERNATIONAL TRAINING         220226       OTHER SERVICES - GENERAL         22022601       SECURITY SERVICES	22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022411       MAINTENANCE OF COMMUNICATION EQUIPMENT         22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES         22022413       MINOR ROAD MAINTENANCE         220225       TRAINING - GENERAL       2,000,000         22022501       LOCAL TRAINING         22022502       INTERNATIONAL TRAINING         220226       OTHER SERVICES - GENERAL         22022601       SECURITY SERVICES	22022406	OTHER MAINTENANCE SERVICES				
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	22022410	MAINTENANCE OF STREET LIGHTINGS				
22022413       MINOR ROAD MAINTENANCE       0       0.00         220225       TRAINING - GENERAL       0       0.00         22022501       LOCAL TRAINING       0       0.00         22022502       INTERNATIONAL TRAINING       0       0.00         220226       OTHER SERVICES - GENERAL       0       0.00         22022601       SECURITY SERVICES       0       0	22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT				
220225         TRAINING - GENERAL         2,000,000         0.00           22022501         LOCAL TRAINING         -         -           22022502         INTERNATIONAL TRAINING         -         -           220226         OTHER SERVICES - GENERAL         -         -           22022601         SECURITY SERVICES         -         -	22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022501         LOCAL TRAINING           22022502         INTERNATIONAL TRAINING           220226         OTHER SERVICES - GENERAL           22022601         SECURITY SERVICES	22022413	MINOR ROAD MAINTENANCE				
22022502 INTERNATIONAL TRAINING  220226 OTHER SERVICES - GENERAL  22022601 SECURITY SERVICES	220225	TRAINING - GENERAL	2,000,000		0	0.00
220226 OTHER SERVICES - GENERAL 22022601 SECURITY SERVICES	22022501	LOCAL TRAINING				
22022601 SECURITY SERVICES	22022502	INTERNATIONAL TRAINING				
22022601 SECURITY SERVICES	220226	OTHER SERVICES - GENERAL				
22022602 OFFICE RENT						
	22022602	OFFICE RENT				

	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	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803 <b>220229</b>	OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST			
22022803 220229 22022901	OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST FINANCIAL CHARGES - GENERAL			
22022803 <b>220229</b> 22022901 22022902	OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST FINANCIAL CHARGES - GENERAL BANK CHARGES (OTHER THAN INTEREST)			
22022803 220229 22022901 22022902 22022905	OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST FINANCIAL CHARGES - GENERAL BANK CHARGES (OTHER THAN INTEREST) INSURANCE PREMIUM			
22022803 220229 22022901 22022902 22022905 22022906	OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST FINANCIAL CHARGES - GENERAL BANK CHARGES (OTHER THAN INTEREST) INSURANCE PREMIUM INTEREST/DISCOUNT ON FOREIGN LOAN			
22022803 220229 22022901 22022902 22022905 22022906 22022907	OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST FINANCIAL CHARGES - GENERAL BANK CHARGES (OTHER THAN INTEREST) INSURANCE PREMIUM INTEREST/DISCOUNT ON FOREIGN LOAN FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22022803 220229 22022901 22022902 22022905 22022906 22022907	OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST  FINANCIAL CHARGES - GENERAL  BANK CHARGES (OTHER THAN INTEREST) INSURANCE PREMIUM INTEREST/DISCOUNT ON FOREIGN LOAN FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22022803 22022901 22022902 22022905 22022906 22022907 22022908 220220	OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST  FINANCIAL CHARGES - GENERAL  BANK CHARGES (OTHER THAN INTEREST) INSURANCE PREMIUM INTEREST/DISCOUNT ON FOREIGN LOAN FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS DOMESTIC INTEREST/DISCOUNT - TREASURY BILL DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22022803 22022901 22022902 22022905 22022906 22022908 22022908 22022001	OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST  FINANCIAL CHARGES - GENERAL  BANK CHARGES (OTHER THAN INTEREST) INSURANCE PREMIUM INTEREST/DISCOUNT ON FOREIGN LOAN FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS DOMESTIC INTEREST/DISCOUNT - TREASURY BILL DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS MISCELLANEOUS EXPENSES GENERAL			
22022803 22022901 22022902 22022905 22022906 22022907 22022908 22022001 22022001	OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST  FINANCIAL CHARGES - GENERAL  BANK CHARGES (OTHER THAN INTEREST)  INSURANCE PREMIUM  INTEREST/DISCOUNT ON FOREIGN LOAN  FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS  DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS  MISCELLANEOUS EXPENSES GENERAL  REFRESHMENT & MEALS			
22022803 22022901 22022902 22022905 22022906 22022907 22022908 22022001 22022001 22022002	OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST FINANCIAL CHARGES - GENERAL BANK CHARGES (OTHER THAN INTEREST) INSURANCE PREMIUM INTEREST/DISCOUNT ON FOREIGN LOAN FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS DOMESTIC INTEREST/DISCOUNT - TREASURY BILL DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS MISCELLANEOUS EXPENSES GENERAL REFRESHMENT & MEALS HONORARIUM & SITTING ALLOWANCE			
22022803 22022901 22022902 22022905 22022906 22022907 22022908 22022001 22022002 22022003 22022004	OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST FINANCIAL CHARGES - GENERAL BANK CHARGES (OTHER THAN INTEREST) INSURANCE PREMIUM INTEREST/DISCOUNT ON FOREIGN LOAN FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS DOMESTIC INTEREST/DISCOUNT - TREASURY BILL DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS MISCELLANEOUS EXPENSES GENERAL REFRESHMENT & MEALS HONORARIUM & SITTING ALLOWANCE PUBLICITY & ADVERTISEMENTS			
22022803 22022901 22022902 22022905 22022906 22022908 22022001 22022001 22022003 22022004 22022006	OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST FINANCIAL CHARGES - GENERAL BANK CHARGES (OTHER THAN INTEREST) INSURANCE PREMIUM INTEREST/DISCOUNT ON FOREIGN LOAN FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS DOMESTIC INTEREST/DISCOUNT - TREASURY BILL DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS MISCELLANEOUS EXPENSES GENERAL REFRESHMENT & MEALS HONORARIUM & SITTING ALLOWANCE PUBLICITY & ADVERTISEMENTS MEDICAL EXPENSES-LOCAL			
22022803 22022901 22022902 22022905 22022906 22022908 22022001 22022001 22022002 22022003 22022004 22022006 22022007	OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST FINANCIAL CHARGES - GENERAL BANK CHARGES (OTHER THAN INTEREST) INSURANCE PREMIUM INTEREST/DISCOUNT ON FOREIGN LOAN FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS DOMESTIC INTEREST/DISCOUNT - TREASURY BILL DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS MISCELLANEOUS EXPENSES GENERAL REFRESHMENT & MEALS HONORARIUM & SITTING ALLOWANCE PUBLICITY & ADVERTISEMENTS MEDICAL EXPENSES-LOCAL POSTAGES & COURIER SERVICES			
22022803 22022901 22022905 22022906 22022907 22022908 22022001 22022002 22022004 22022006 22022007 22022008	OTHER TRANSPORT EQUIPMENT FUEL COST PLANT / GENERATOR FUEL COST FINANCIAL CHARGES - GENERAL BANK CHARGES (OTHER THAN INTEREST) INSURANCE PREMIUM INTEREST/DISCOUNT ON FOREIGN LOAN FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS DOMESTIC INTEREST/DISCOUNT - TREASURY BILL DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS MISCELLANEOUS EXPENSES GENERAL REFRESHMENT & MEALS HONORARIUM & SITTING ALLOWANCE PUBLICITY & ADVERTISEMENTS MEDICAL EXPENSES-LOCAL POSTAGES & COURIER SERVICES WELFARE PACKAGES			

22022010	DIRECT 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		
		1	

GOVERNMENT HOUSE 011100100100

22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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			-	

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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				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	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				

	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022405	MAINTENANCE OF PLANTS/GENERATORS			
	OTHER MAINTENANCE 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			

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22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022902	INSURANCE PREMIUM			
22022904	OTHER CRF BANK CHARGES			
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
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			

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

#### **GOVERNMENT HOUSE**

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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

22022302       BOOKS         22022303       NEWSPAPERS         22022304       MAGAZINES & PERIODICALS       400,000         22022305       PRINTING OF NON SECURITY DOCUMENTS         22022306       PRINTING OF SECURITY DOCUMENTS         22022307       DRUGS/LABORATORY/MEDICAL SUPPLIES         22022308       FIELD & CAMPING MATERIALS SUPPLIES	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		0.00
22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES		0.00
22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES	0	
22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES	0	
22022308 FIELD & CAMPING MATERIALS SUPPLIES	0	
	0	
	0	
22022309 UNIFORMS & OTHER CLOTHING	0	
22022310 TEACHING AIDS / INSTRUCTION MATERIALS 1,000,000		0.00
22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES 500,000	0	0.00
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL		
22022312 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		

22022701 FINANCIAL CONSULTING			
22022702 INFORMATION 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			·

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

**GOVERNMENT HOUSE** 

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### 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
	NON REGULAR ALLOWANCES				
	SOCIAL CONTRIBUTIONS				
	GROUP LIFE INSURANCE				
	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
2103	SOCIAL BENEFITS				
210301	SOCIAL BENEFITS				
	GRATUITY				
	PENSION				
	DEATH BENEFITS				
	OTHER RECURRENT COSTS				
	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL	2,000,000		0	0.00
	LOCAL TRAVEL & TRANSPORT: TRAINING				
	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	2,000,000		0.00
22022202 TELEPHONE CHARGES			
22022203 INTERNET ACCESS CHARGES			
22022204 SATELLITE BROADCASTING ACCESS CHARGES			
22022205 WATER RATES			
22022206 SEWAGE CHARGES			
22022207 LEASED COMMUNICATION LINES(S)			
22022208 MULTI YEAR TARIFF ORDER			
22022209 INTERACTIVE LEARNING NETWORK			
22022210 SOFTWARE CHARGES/ LICENCE RENEWAL			
220223 MATERIALS & SUPPLIES - GENERAL	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			
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
22022312 FINANCIAL STATEMENTS			
22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC	(1)		
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			

	T		
22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES			
22022413 MINOR ROAD MAINTENANCE			
220225 TRAINING - GENERAL	10.000.000		
22022501 LOCAL TRAINING	10,000,000	0	0.00
22022502 INTERNATIONAL TRAINING			
220226 OTHER SERVICES - GENERAL			
22022601 SECURITY SERVICES	<u> </u>		
22022602 OFFICE RENT	<u> </u>		
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	<u> </u>		
22022702 INFORMATION TECHNOLOGY CONSULTING	<u> </u>		
22022703 LEGAL SERVICES	<u> </u>		
22022704 ENGINEERING SERVICES			
22022705 ARCHITECTURAL SERVICES	<u> </u>		
22022706 SURVEYING SERVICES			
22022707 AGRICULTURAL CONSULTING	<u> </u>		
22022708 MEDICAL CONSULTING	<u> </u>		
22022709 AUDITING OF ACCOUNTS			
220228 FUEL & LUBRICANTS - GENERAL			
22022801 MOTOR VEHICLE FUEL COST	<u> </u>		
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			
	-		
22022901 BANK CHARGES (OTHER THAN INTEREST) 22022902 INSURANCE PREMIUM			
22022904 OTHER CRF BANK CHARGES			
22022905 INTEREST/DISCOUNT ON FOREIGN LOAN			
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	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			

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220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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				

#### GOVERNMENT HOUSE

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210201	ALLOWANCES	5,000,000		0	0.00
	NON REGULAR ALLOWANCES	3,000,000		0	#DIV/0!
	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
	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000	100,000	100,000	3.33
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,000,000		0	0.00
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	500,000		0	0.00
	ELECTRICITY CHARGES				
22022202	TELEPHONE CHARGES				
	INTERNET ACCESS CHARGES	2,000,000		0	0.00
22022204	SATELLITE BROADCASTING ACCESS CHARGES				
	WATER RATES				
22022206	SEWAGE CHARGES				
	LEASED COMMUNICATION LINES(S)				
22022208	MULTI YEAR TARIFF ORDER				
22022209	INTERACTIVE LEARNING NETWORK				
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL				
220223	MATERIALS & SUPPLIES - GENERAL				
	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000		0	0.00
	BOOKS				
	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				

22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES		
22022308	FIELD & CAMPING MATERIALS SUPPLIES		
22022309	UNIFORMS & OTHER CLOTHING		
22022310	TEACHING AIDS / INSTRUCTION MATERIALS		
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL		
22022312	FINANCIAL STATEMENTS		
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)		
220224	MAINTENANCE SERVICES - GENERAL	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		

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		

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

**GOVERNMENT HOUSE** 

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### 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				
	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
	GROUP LIFE INSURANCE				
	EMPLOYEES COMPENSATION FUND				
21020225	HOUSING FUND CONTRIBUTION				
	SOCIAL BENEFITS				
	SOCIAL BENEFITS				
	GRATUITY				
	PENSION				
	DEATH BENEFITS				
	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220221	TRAVEL& TRANSPORT - GENERAL				
	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000		0	0.00
	LOCAL TRAVEL & TRANSPORT: OTHERS				
22022103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
220222	UTILITIES - GENERAL	2,000,000		0	0.00

22022202   TELEPHONE CHARGES			
22022203   INTERNET ACCESS CHARGES   22022204   SATELLITE BROADCASTING ACCESS CHARGES   22022205   WATER RATES   22022206   SEWAGE CHARGES   22022207   LEASED COMMUNICATION LINES(S)   22022208   MULTI YEAR TARIFF ORDER   22022209   INTERACTIVE LEARNING NETWORK   22022210   SOFTWARE CHARGES/ LICENCE RENEWAL   22022210   OFFICE STATIONERIES/COMPUTER CONSUMABLES   22022301   OFFICE STATIONERIES/COMPUTER CONSUMABLES   22022302   BOOKS   22022303   NEWSPAPERS   22022304   MAGAZINES & PERIODICALS   22022305   PRINTING OF NON SECURITY DOCUMENTS   22022306   PRINTING OF SECURITY DOCUMENTS   22022307   DRUGS/LABORATORY/MEDICAL SUPPLIES   22022307   DRUGS/LABORATORY/MEDICAL SUPPLIES   22022308   FIELD & CAMPING MATERIALS SUPPLIES   22022309   UNIFORMS & OTHER CLOTHING   22022310   TEACHING AIDS / INSTRUCTION MATERIALS   22022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL   22022312   FOOD STUFF / CATERING MATERIALS SUPPLIES   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL   22022313   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	22022201 ELECTRICITY CHARGES		
22022204   SATELLITE BROADCASTING ACCESS CHARGES   22022205   WATER RATES			
22022205   WATER RATES	22022203 INTERNET ACCESS CHARGES		
22022206   SEWAGE CHARGES   22022207   LEASED COMMUNICATION LINES(S)			
22022207   LEASED COMMUNICATION LINES(S)	22022205 WATER RATES		
22022208 MULTI YEAR TARIFF ORDER 22022209 INTERACTIVE LEARNING NETWORK 22022210 SOFTWARE CHARGES/ LICENCE RENEWAL 20223 MATERIALS & SUPPLIES - GENERAL 2022301 OFFICE STATIONERIES/COMPUTER CONSUMABLES 22022302 BOOKS 22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
22022209   INTERACTIVE LEARNING NETWORK   22022210   SOFTWARE CHARGES/ LICENCE RENEWAL   5,000,000   0   0.00			
2202231   SOFTWARE CHARGES/ LICENCE RENEWAL	22022208 MULTI YEAR TARIFF ORDER		
2202230         MATERIALS & SUPPLIES - GENERAL         5,000,000         0         0.00           22022301         OFFICE STATIONERIES/COMPUTER CONSUMABLES         2022302         0         0         0.00           22022302         BOOKS         0         0         0         0         0.00           22022303         BOOKS         0         0         0         0         0         0         0.00         0         0.00         0         0.00         0         0.00         0         0.00         0         0.00         0         0.00         0         0.00         0         0.00         0         0.00         0         0.00         0         0.00         0         0.00         0         0.00         0         0.00         0         0.00         0	22022209 INTERACTIVE LEARNING NETWORK		
22022301 OFFICE STATIONERIES/COMPUTER CONSUMABLES 22022302 BOOKS 22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022309 JUNIFORMS & OTHER CLOTHING 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	22022210   SOFTWARE CHARGES/ LICENCE RENEWAL		
22022302 BOOKS 22022303 NEWSPAPERS 22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	220223 MATERIALS & SUPPLIES - GENERAL	5,000,000	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 PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 52022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	22022301 OFFICE STATIONERIES/COMPUTER CONSUMABLES		
22022304 MAGAZINES & PERIODICALS  22022305 PRINTING OF NON SECURITY DOCUMENTS  22022306 PRINTING OF SECURITY DOCUMENTS  22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES  22022308 FIELD & CAMPING MATERIALS SUPPLIES  22022309 UNIFORMS & OTHER CLOTHING  22022310 TEACHING AIDS / INSTRUCTION MATERIALS  22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES  PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL  22022312 FINANCIAL STATEMENTS  22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	22022304 MAGAZINES & PERIODICALS		
22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	22022305 PRINTING OF NON SECURITY DOCUMENTS		
22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	22022306 PRINTING OF SECURITY DOCUMENTS		
22022319 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES		
22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	22022308 FIELD & CAMPING MATERIALS SUPPLIES		
22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES		
22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)		AL	
220224   MAINTENANCE SERVICES - GENERAL 3.000.000   0 0.00	22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMM	IITTEE (PAC)	
	220224 MAINTENANCE SERVICES - GENERAL	3,000,000	0 0.00
22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		ENT	
22022402 MAINTENANCE OF OFFICE FURNITURE	22022402 MAINTENANCE OF OFFICE FURNITURE		
22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		
22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS	22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS		
22022405 MAINTENANCE OF PLANTS/GENERATORS	22022405 MAINTENANCE OF PLANTS/GENERATORS		
22022406 OTHER MAINTENANCE SERVICES	22022406 OTHER MAINTENANCE SERVICES		
22022410 MAINTENANCE OF STREET LIGHTINGS	22022410 MAINTENANCE OF STREET LIGHTINGS		
22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT			
22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES	22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES		
22022413 MINOR ROAD MAINTENANCE	22022413 MINOR ROAD MAINTENANCE		

#### **GOVERNMENT HOUSE**

O11100100100

220225	TRAINING - GENERAL			
	LOCAL TRAINING			
	INTERNATIONAL TRAINING			
	OTHER SERVICES - GENERAL	1,000,000	0	0.00
	SECURITY SERVICES	1,000,000	0	0.00
	OFFICE RENT			
	RESIDENTIAL RENT			
	SECURITY VOTE (INCLUDING OPERATIONS)			
	CLEANING & FUMIGATION SERVICES			
	LAND USE CHARGES			
	RESCUE SERVICES			
	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	FINANCIAL CONSULTING			
	INFORMATION TECHNOLOGY CONSULTING			
	LEGAL SERVICES			
	ENGINEERING SERVICES			
	ARCHITECTURAL SERVICES			
	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)			
	INSURANCE PREMIUM			
	OTHER CRF BANK CHARGES			
	INTEREST/DISCOUNT ON FOREIGN LOAN			
	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			

202200				
20020020	220220	MISCELLANEOUS EXPENSES GENERAL		
2002003	22022001	REFRESHMENT & MEALS		
	22022002	HONORARIUM & SITTING ALLOWANCE		
20022006	22022003	PUBLICITY & ADVERTISEMENTS		
20022007   WELFARE PACKAGES	22022004	MEDICAL EXPENSES-LOCAL		
20202008   SUBSCRIPTION TO PROFESSIONAL BODIES	22022006	POSTAGES & COURIER SERVICES		
20022009   SPORTING ACTIVITIES	22022007	WELFARE PACKAGES		
20022010   DIRECT TEACHING & LABORATORY COST	22022008	SUBSCRIPTION TO PROFESSIONAL BODIES		
20202014   ANNUAL BUDGET EXPENSES & ADMINISTRATION	22022009	SPORTING ACTIVITIES		
22022021   ELECTION-LOGISTICS SUPPORT	22022010	DIRECT TEACHING & LABORATORY COST		
20202037   MARGIN FOR INCREASE IN COSTS	22022014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
20022041   CONTINGENCY	22022021	ELECTION-LOGISTICS SUPPORT		
20202042   RECURRENT ADJUSTMENT	22022037	MARGIN FOR INCREASE IN COSTS		
220301   STAFF LOANS AND ADVANCES	22022041	CONTINGENCY		
220301 STAFF LOANS AND ADVANCES 2204 GRANTS AND CONTRIBUTIONS GENERAL 220402 FOREIGN GRANTS AND CONTRIBUTIONS 2204020 FOREIGN GRANTS AND CONTRIBUTIONS 22040203 CONTRIBUTION TO INTERNATIONAL ORGANIZATION 22040204 EXTERNAL FINANCIAL OBLIGATIONS 2205 SUBSIDIES GENERAL 220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS 22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY 22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY 22050106 AGRICULTURAL INPUTS SUBSIDY 22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY 22050107 TRANSFERS-PAYMENT 220701 TRANSFERS TO FUND RECURRENT EXPENDITURE-PAYMENT	22022042	RECURRENT ADJUSTMENT		
220401 LOCAL GRANTS AND CONTRIBUTIONS 220402 FOREIGN GRANTS AND CONTRIBUTIONS 22040203 CONTRIBUTION TO INTERNATIONAL ORGANIZATION 22040204 EXTERNAL FINANCIAL OBLIGATIONS 2205 SUBSIDIES GENERAL 220501 SUBSIDIY TO PUBLIC/PUBLIC INSTITUTIONS 22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY 22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY 22050106 AGRICULTURAL INPUTS SUBSIDY 22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY 22050109 SUBSIDY TO PRIVATE COMPANIES 2205020 SUBSIDY TO PRIVATE COMPANIES 2205021 TRANSFERS-PAYMENT 220701 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	2203			
220401   LOCAL GRANTS AND CONTRIBUTIONS	220301	STAFF LOANS AND ADVANCES		
220402         FOREIGN GRANTS AND CONTRIBUTIONS           22040203         CONTRIBUTION TO INTERNATIONAL ORGANIZATION           22040204         EXTERNAL FINANCIAL OBLIGATIONS           2205         SUBSIDIES GENERAL           220501         SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS           22050102         JUBSIDY TO GOVERNMENT OWNED COMPANIES           22050102         MEAL SUBSIDY           22050104         PETROLEUM/ENERGY SUBSIDY           22050105         EDUCATION SUBSIDY           22050106         AGRICULTURAL INPUTS SUBSIDY           22050107         HEALTH SUBSIDY           22050108         RELIGIOUS PILGRIMAGE SUBSIDY           2205020         SUBSIDY TO PRIVATE COMPANIES           2205021         SUBSIDY TO PRIVATE COMPANIES           22050201         SUBSIDY TO PRIVATE COMPANIES           2207         TRANSFERS-PAYMENT           220701         TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	2204	GRANTS AND CONTRIBUTIONS GENERAL		
22040203       CONTRIBUTION TO INTERNATIONAL ORGANIZATION         22040204       EXTERNAL FINANCIAL OBLIGATIONS         2205       SUBSIDIES GENERAL         220501       SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS         22050101       SUBSIDY TO GOVERNMENT OWNED COMPANIES         22050102       MEAL SUBSIDY         22050104       PETROLEUM/ENERGY SUBSIDY         22050105       EDUCATION SUBSIDY         22050106       AGRICULTURAL INPUTS SUBSIDY         22050107       HEALTH SUBSIDY         22050108       RELIGIOUS PILGRIMAGE SUBSIDY         22050109       SUBSIDY TO PRIVATE COMPANIES         22050201       SUBSIDY TO PRIVATE COMPANIES         220701       TRANSFERS-PAYMENT         220701       TRANSFERT TO FUND RECURRENT EXPENDITURE-PAYMENT	220401	LOCAL GRANTS AND CONTRIBUTIONS		
220501 SUBSIDIES GENERAL 220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS 22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL SUBSIDY 22050104 PETROLEUM/ENERGY SUBSIDY 22050105 EDUCATION SUBSIDY 22050106 AGRICULTURAL INPUTS SUBSIDY 22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY 220502 SUBSIDY TO PRIVATE COMPANIES 220502 SUBSIDY TO PRIVATE COMPANIES 22070 TRANSFERS-PAYMENT 220701 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	220402	FOREIGN GRANTS AND CONTRIBUTIONS		
220501 SUBSIDIES GENERAL 220501 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS 22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL 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	22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION		
2205010 SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS 22050101 SUBSIDY TO GOVERNMENT OWNED COMPANIES 22050102 MEAL 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	22040204	EXTERNAL FINANCIAL OBLIGATIONS		
22050101       SUBSIDY TO GOVERNMENT OWNED COMPANIES         22050102       MEAL 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	2205	SUBSIDIES GENERAL		
22050102       MEAL 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	220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS		
22050104         PETROLEUM/ENERGY SUBSIDY           22050105         EDUCATION SUBSIDY           22050106         AGRICULTURAL INPUTS SUBSIDY           22050107         HEALTH SUBSIDY           22050108         RELIGIOUS PILGRIMAGE SUBSIDY           220502         SUBSIDY TO PRIVATE COMPANIES           22050201         SUBSIDY TO PRIVATE COMPANIES           2207         TRANSFERS-PAYMENT           220701         TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		
22050105         EDUCATION SUBSIDY           22050106         AGRICULTURAL INPUTS SUBSIDY           22050107         HEALTH SUBSIDY           22050108         RELIGIOUS PILGRIMAGE SUBSIDY           220502         SUBSIDY TO PRIVATE COMPANIES           22050201         SUBSIDY TO PRIVATE COMPANIES           2207         TRANSFERS-PAYMENT           220701         TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	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	22050104	PETROLEUM/ENERGY SUBSIDY		
22050107 HEALTH SUBSIDY 22050108 RELIGIOUS PILGRIMAGE SUBSIDY 220502 SUBSIDY TO PRIVATE COMPANIES 22050201 SUBSIDY TO PRIVATE COMPANIES 2207 TRANSFERS-PAYMENT 220701 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	22050105	EDUCATION SUBSIDY		
22050108 RELIGIOUS PILGRIMAGE SUBSIDY  220502 SUBSIDY TO PRIVATE COMPANIES  22050201 SUBSIDY TO PRIVATE COMPANIES  2207 TRANSFERS-PAYMENT  220701 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	22050106	AGRICULTURAL INPUTS SUBSIDY		
220502 SUBSIDY TO PRIVATE COMPANIES 22050201 SUBSIDY TO PRIVATE COMPANIES 2207 TRANSFERS-PAYMENT 220701 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	22050107	HEALTH SUBSIDY		
22050201 SUBSIDY TO PRIVATE COMPANIES 2207 TRANSFERS-PAYMENT 220701 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	22050108	RELIGIOUS PILGRIMAGE SUBSIDY		
2207 TRANSFERS-PAYMENT 220701 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	220502	SUBSIDY TO PRIVATE COMPANIES		
220701 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	22050201	SUBSIDY TO PRIVATE COMPANIES		
	2207	TRANSFERS-PAYMENT		
22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
	22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		

#### GOVERNMENT HOUSE 011100100100

				1
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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		D #DIV/0!	
2101	SALARY		#DIV/0!	
210101	SALARIES AND WAGES	12,096,000	0	0.00
21010101	SALARY		DIV/0!	
21010102	OVER TIME PAYMENTS		DIV/0!	
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES		#DIV/0!	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		D #DIV/0!	
210201	ALLOWANCES	1,752,000	0	0.00
21020101	NON REGULAR ALLOWANCES			

**GOVERNMENT HOUSE** 

O11100100100

				1	
	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				
	PRINTING OF NON SECURITY DOCUMENTS				
	PRINTING OF SECURITY DOCUMENTS				
	DRUGS/LABORATORY/MEDICAL SUPPLIES				
	FIELD & CAMPING MATERIALS SUPPLIES				

22022309	UNIFORMS & OTHER CLOTHING		
22022310	TEACHING AIDS / INSTRUCTION MATERIALS		
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL		
22022312	FINANCIAL STATEMENTS		
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)		
220224	MAINTENANCE SERVICES - GENERAL		
22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		
22022402	MAINTENANCE OF OFFICE FURNITURE		
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		
22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
22022405	MAINTENANCE OF PLANTS/GENERATORS		
22022406	OTHER MAINTENANCE SERVICES		
22022410	MAINTENANCE OF STREET LIGHTINGS		
22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT		
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22022413	MINOR ROAD MAINTENANCE		
220225	TRAINING - GENERAL		
22022501	LOCAL TRAINING		
22022502	INTERNATIONAL TRAINING		
220226	`		
22022601	SECURITY SERVICES		
22022602	OFFICE RENT		
22022603	RESIDENTIAL RENT		
22022604	SECURITY VOTE (INCLUDING OPERATIONS)		
22022605	CLEANING & FUMIGATION SERVICES		
22022606	LAND USE CHARGES		
22022607	RESCUE SERVICES		
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	FINANCIAL CONSULTING		
	INFORMATION TECHNOLOGY CONSULTING		
22022703	LEGAL SERVICES		
22022704	ENGINEERING SERVICES		
22022705	ARCHITECTURAL SERVICES		
22022706	SURVEYING SERVICES		
22022707	AGRICULTURAL CONSULTING		

	MEDICAL CONSULTING		
22022709	AUDITING OF ACCOUNTS		
220228	FUEL & LUBRICANTS - GENERAL		
	MOTOR VEHICLE FUEL COST		
	OTHER TRANSPORT EQUIPMENT FUEL COST		
	PLANT / GENERATOR FUEL COST		
22022804	AIRCRAFT FUEL COST		
	SEA BOAT FUEL COST		
	COOKING GAS/FUEL COST		
220229	FINANCIAL CHARGES - GENERAL		
22022901	BANK CHARGES (OTHER THAN INTEREST)		
	INSURANCE PREMIUM		
	OTHER CRF BANK CHARGES		
	INTEREST/DISCOUNT ON FOREIGN LOAN		
	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS		
	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL		
	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS		
220220	MISCELLANEOUS EXPENSES GENERAL		
	REFRESHMENT & MEALS		
	HONORARIUM & SITTING ALLOWANCE		
	PUBLICITY & ADVERTISEMENTS		
	MEDICAL EXPENSES-LOCAL		
	POSTAGES & COURIER SERVICES		
	WELFARE PACKAGES		
	SUBSCRIPTION TO PROFESSIONAL BODIES		
	SPORTING ACTIVITIES		
	DIRECT TEACHING & LABORATORY COST		
	ANNUAL BUDGET EXPENSES & ADMINISTRATION		
	ELECTION-LOGISTICS SUPPORT		
	MARGIN FOR INCREASE IN COSTS		
	CONTINGENCY		
	RECURRENT ADJUSTMENT		
2203			
220301	STAFF LOANS		
2204	GRANTS AND CONTRIBUTIONS GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTIONS		

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

**GOVERNMENT HOUSE** 

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#### **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			
	GRATUITY			
	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			
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL	250,000	0	0.00
22022201	ELECTRICITY CHARGES			

20022301   OFFICE STATIONERIES/COMPUTER CONSUMABLES					
20022204   SATELLITE BROADCASTING ACCESS CHARGES					
22022205   WATER RATES					
22022206   SEWAGE CHARGES	22022204	SATELLITE BROADCASTING ACCESS CHARGES			
Z2022207   LEASED COMMUNICATION LINES(S)	22022205	WATER RATES			
20222208   MULTI YEAR TARIFF ORDER					
22022209   INTERACTIVE LEARNING NETWORK					
2022210   SOFTWARE CHARGES/LICENCE RENEWAL   250,000   0 0.00	22022208	MULTI YEAR TARIFF ORDER			
22022301	22022209	INTERACTIVE LEARNING NETWORK			
20022301   OFFICE STATIONERIES/COMPUTER CONSUMABLES	22022210	SOFTWARE CHARGES/ LICENCE RENEWAL			
20022302   BOOKS   NEWSPAPERS	220223	MATERIALS & SUPPLIES - GENERAL	250,000	0	0.00
22022303	22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022304 MAGAZINES & PERIODICALS 22022305 PRINTING OF NON SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES 22022312 FRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022313 PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022314 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 22022315 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 22022401 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 FURNITURE 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE OF STREET LIGHTINGS 22022410 MAINTENANCE OF STREET LIGHTINGS 22022411 MAINTENANCE OF STREET LIGHTINGS 22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022412 MAINTENANCE OF OMARKETS/PUBLIC PLACES 22022413 MINOR ROAD MAINTENANCE OF COMMUNICATION EQUIPMENT	22022302	BOOKS			
22022305   PRINTING OF NON SECURITY DOCUMENTS	22022303	NEWSPAPERS			
22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 2202240 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022401 MAINTENANCE OF OFFICE FURNITURE 22022402 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE FUR UNITURE 22022405 MAINTENANCE OF OFFICE FUR UNITURE 22022406 OTHER MAINTENANCE OF PLANTS/GENERATORS 22022410 MAINTENANCE OF STREET LIGHTINGS 22022410 MAINTENANCE OF STREET LIGHTINGS 22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022412 MAINTENANCE OF OFMARKETS/PUBLIC PLACES 22022413 MINOR ROAD MAINTENANCE	22022304	MAGAZINES & PERIODICALS			
20022307   DRUGS/LABORATORY/MEDICAL SUPPLIES	22022305	PRINTING OF NON SECURITY DOCUMENTS			
22022308         FIELD & CAMPING MATERIALS SUPPLIES           22022309         UNIFORMS & OTHER CLOTHING           22022310         TEACHING AIDS / INSTRUCTION MATERIALS           22022311         FOOD STUFF / CATERING MATERIALS SUPPLIES           PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL         PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL           22022312         FINANCIAL STATEMENTS           22022333         PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)           2202240         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           22022410         MAINTENANCE OF STREET LIGHTINGS           22022411         MAINTENANCE OF COMMUNICATION EQUIPMENT           22022412         MAINTENANCE OF MARKETS/PUBLIC PLACES           22022413         MINOR ROAD MAINTENANCE					
22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 220224 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022401 MAINTENANCE OF OFFICE FURNITURE 22022402 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE FURNITURE 22022405 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022406 MAINTENANCE OF DEFICE / IT EQUIPMENTS 22022407 MAINTENANCE OF STREET LIGHTINGS 22022410 MAINTENANCE OF STREET LIGHTINGS 22022410 MAINTENANCE OF STREET LIGHTINGS 22022411 MAINTENANCE OF MARKETS/PUBLIC PLACES 22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES 22022413 MINOR ROAD MAINTENANCE	22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 22022312 FINANCIAL STATEMENTS 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	22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 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	22022309	UNIFORMS & OTHER CLOTHING			
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL  FINANCIAL STATEMENTS  PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  TOTAL MAINTENANCE SERVICES - GENERAL  MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  MAINTENANCE OF OFFICE FURNITURE  MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS  MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS  MAINTENANCE OF OFFICE / IT EQUIPMENTS  MAINTENANCE OF PLANTS/GENERATORS  MAINTENANCE OF STREET LIGHTINGS  MAINTENANCE OF STREET LIGHTINGS  MAINTENANCE OF COMMUNICATION EQUIPMENT  MAINTENANCE OF MARKETS/PUBLIC PLACES  MAINTENANCE OF MARKETS/PUBLIC PLACES  MAINTENANCE OF MARKETS/PUBLIC PLACES	22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022312 FINANCIAL STATEMENTS  22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  220224 MAINTENANCE SERVICES - GENERAL  22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  22022402 MAINTENANCE OF OFFICE FURNITURE  22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS  22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS  22022405 MAINTENANCE OF PLANTS/GENERATORS  22022406 OTHER MAINTENANCE SERVICES  22022410 MAINTENANCE OF STREET LIGHTINGS  22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT  22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES  22022413 MINOR ROAD MAINTENANCE	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
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		PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
220224MAINTENANCE SERVICES - GENERAL22022401MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT22022402MAINTENANCE OF OFFICE FURNITURE22022403MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS22022404MAINTENANCE OF OFFICE / IT EQUIPMENTS22022405MAINTENANCE OF PLANTS/GENERATORS22022406OTHER MAINTENANCE SERVICES22022410MAINTENANCE OF STREET LIGHTINGS22022411MAINTENANCE OF COMMUNICATION EQUIPMENT22022412MAINTENANCE OF MARKETS/PUBLIC PLACES22022413MINOR ROAD MAINTENANCE	22022312	FINANCIAL STATEMENTS			
22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE SERVICES 22022410 MAINTENANCE OF STREET LIGHTINGS 22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES 22022413 MINOR ROAD MAINTENANCE	22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
22022402MAINTENANCE OF OFFICE FURNITURE2202240322022403MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS322022404MAINTENANCE OF OFFICE / IT EQUIPMENTS422022405MAINTENANCE OF PLANTS/GENERATORS522022406OTHER MAINTENANCE SERVICES522022410MAINTENANCE OF STREET LIGHTINGS522022411MAINTENANCE OF COMMUNICATION EQUIPMENT522022412MAINTENANCE OF MARKETS/PUBLIC PLACES522022413MINOR ROAD MAINTENANCE5	220224	MAINTENANCE SERVICES - GENERAL			
22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS 22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS 22022405 MAINTENANCE OF PLANTS/GENERATORS 22022406 OTHER MAINTENANCE SERVICES 22022410 MAINTENANCE OF STREET LIGHTINGS 22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES 22022413 MINOR ROAD MAINTENANCE	22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022404MAINTENANCE OF OFFICE / IT EQUIPMENTS122022405MAINTENANCE OF PLANTS/GENERATORS122022406OTHER MAINTENANCE SERVICES122022410MAINTENANCE OF STREET LIGHTINGS122022411MAINTENANCE OF COMMUNICATION EQUIPMENT122022412MAINTENANCE OF MARKETS/PUBLIC PLACES122022413MINOR ROAD MAINTENANCE1	22022402	MAINTENANCE OF OFFICE FURNITURE			
22022405MAINTENANCE OF PLANTS/GENERATORS2202240622022406OTHER MAINTENANCE SERVICES	22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22022406       OTHER MAINTENANCE SERVICES         22022410       MAINTENANCE OF STREET LIGHTINGS         22022411       MAINTENANCE OF COMMUNICATION EQUIPMENT         22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES         22022413       MINOR ROAD MAINTENANCE	22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22022410       MAINTENANCE OF STREET LIGHTINGS	22022405	MAINTENANCE OF PLANTS/GENERATORS			
22022411 MAINTENANCE OF COMMUNICATION EQUIPMENT 22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES 22022413 MINOR ROAD MAINTENANCE	22022406	OTHER MAINTENANCE SERVICES			
22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES 22022413 MINOR ROAD MAINTENANCE	22022410	MAINTENANCE OF STREET LIGHTINGS			
22022413 MINOR ROAD MAINTENANCE	22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT			
	22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
	22022413	MINOR ROAD MAINTENANCE			
220225   TRAINING - GENERAL	220225	TRAINING - GENERAL			

00000=01	LOCAL TRANSPOR	T T		Т
	LOCAL TRAINING			
	INTERNATIONAL TRAINING	100.000		
220226	OTHER SERVICES - GENERAL	100,000	0	0.00
22022601	SECURITY SERVICES			
	OFFICE RENT			
22022603	RESIDENTIAL RENT			
	SECURITY VOTE (INCLUDING OPERATIONS)			
	CLEANING & FUMIGATION SERVICES			
	LAND USE CHARGES			
	RESCUE SERVICES			
220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
	FINANCIAL CONSULTING			
22022702	INFORMATION TECHNOLOGY CONSULTING			
22022703	LEGAL SERVICES			
	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			

22022003	PUBLICITY & ADVERTISEMENTS		
22022004	MEDICAL EXPENSES-LOCAL		
22022006	POSTAGES & COURIER SERVICES		
22022007	WELFARE PACKAGES		
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22022009	SPORTING ACTIVITIES		
22022010	DIRECT 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		
	RELIGIOUS PILGRIMAGE SUBSIDY		
220502	SUBSIDY TO PRIVATE COMPANIES		
22050201	SUBSIDY TO PRIVATE COMPANIES		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		

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2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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				

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				
	NEWSPAPERS				
22022304	MAGAZINES & PERIODICALS				
22022305	PRINTING OF NON SECURITY DOCUMENTS				
22022306	PRINTING OF SECURITY DOCUMENTS				
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308	FIELD & CAMPING MATERIALS SUPPLIES				
22022309	UNIFORMS & OTHER CLOTHING				
22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				

	PROPULATION PURILICATION AND OLDOUR ATION OF ANNUAL		1		
00000040	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	FINANCIAL STATEMENTS				
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	40,000,000	4.050.000	4.250.000	40.50
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				
	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
	MAINTENANCE OF PLANTS/GENERATORS				
	OTHER MAINTENANCE SERVICES				
	MAINTENANCE OF STREET LIGHTINGS				
	MAINTENANCE OF COMMUNICATION EQUIPMENT				
	MAINTENANCE OF MARKETS/PUBLIC PLACES				
22022413	MINOR ROAD MAINTENANCE				
220225	TRAINING - GENERAL				
	LOCAL TRAINING	25,000,000	500,000	500,000	2.00
22022502	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
	SECURITY SERVICES				
	OFFICE RENT				
	RESIDENTIAL RENT				
	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				
	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
	MEDICAL CONSULTING				
	AUDITING OF ACCOUNTS				
220228	FUEL & LUBRICANTS - GENERAL	2,000,000		0	0.00

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

#### GOVERNMENT HOUSE 011100100100

	TOTAL RECURRENT EXPENDITURE	485.200.000	0	0.00
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			_
23	RESEARCH AND DEVELOPMENT - RECURRENT			
22090101	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
2209	LOSS ON FOREIGN EXCHANGE			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
22070102	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070101	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
2207	TRANSFERS-PAYMENT			
22050201	SUBSIDY TO PRIVATE COMPANIES  SUBSIDY TO PRIVATE COMPANIES			
22050106	SUBSIDY TO PRIVATE COMPANIES			
22050107 22050108	HEALTH SUBSIDY RELIGIOUS PILGRIMAGE SUBSIDY			
22050106	AGRICULTURAL INPUTS SUBSIDY			
22050105	EDUCATION SUBSIDY			
22050104	PETROLEUM/ENERGY SUBSIDY			
22050102	MEAL SUBSIDY			
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			

### BORNO STATE BUDGET 2020 RECURRENT EXPENDITURE

**MINISTRY OF ANIMAL RESOURCES & FISHERIES DEVELOPMENT** 

**'02160010010**0

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				
	OVER TIME PAYMENTS				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
	ALLOWANCES				
21020101	NON REGULAR ALLOWANCES				
210202	SOCIAL CONTRIBUTIONS				
	GROUP LIFE INSURANCE				
	EMPLOYEES COMPENSATION FUND				
	HOUSING FUND CONTRIBUTION				
	SOCIAL BENEFITS				
	SOCIAL BENEFITS				
	GRATUITY				
	PENSION				
	DEATH BENEFITS				
	OTHER RECURRENT COSTS				
	OVERHEAD COST				
	TRAVEL& TRANSPORT - GENERAL	8,000,000	2,000,000	2,000,000	25.00
	LOCAL TRAVEL & TRANSPORT: TRAINING				
	LOCAL TRAVEL & TRANSPORT: OTHERS				
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS				
	UTILITIES - GENERAL	5,000,000	400,000	400,000	8.00
	ELECTRICITY CHARGES				
	TELEPHONE CHARGES				
	INTERNET ACCESS CHARGES				
	SATELLITE BROADCASTING ACCESS CHARGES				
	WATER RATES				
22022206	SEWAGE CHARGES				

	T				
	LEASED COMMUNICATION LINES(S)				
	MULTI YEAR TARIFF ORDER				
	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				
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
22022312	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	5,000,000		-	
	INTERNATIONAL TRAINING				
220226	OTHER SERVICES - GENERAL				
22022601	SECURITY SERVICES				

22022804   SECURITY VOTE (INCLUDING OPERATIONS)					
22022605   CLEANING & FUMIGATION SERVICES		RESIDENTIAL RENT			
22022606					
22022607   RESCUE SERVICES					
202277					
22022701   FINANCIAL CONSULTING	22022607	RESCUE SERVICES			
22022702			3,000,000	0	0.00
22022703					
22022704   ENGINEERING SERVICES					
22022705 ARCHITECTURAL SERVICES 22022706 SURVEYING SERVICES 22022707 AGRICULTURAL CONSULTING 22022708 MEDICAL CONSULTING 22022709 AUDITING OF ACCOUNTS 2202280 FUEL & LUBRICANTS - GENERAL 22022801 MOTOR VEHICLE FUEL COST 22022802 OTHER TRANSPORT EQUIPMENT FUEL COST 22022803 PLANT / GENERATOR FUEL COST 22022806 COKING GAS/FUEL COST 22022906 COKING GAS/FUEL COST 22022901 BANK CHARGES (OTHER THAN INTEREST) 22022902 INSURANCE PREMIUM 22022901 INSURANCE PREMIUM 22022904 OTHER TRANSPORT EQUIPMENT FUEL COST 22022905 FUNANCIAL CHARGES - GENERAL 22022906 FOREIGN INTEREST/DISCOUNT ON FOREIGN LOAN 22022907 DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS 22022908 DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS 22022909 DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS 22022900 MISCELLANEOUS EXPENSES GENERAL 22022001 MISCELLANEOUS EXPENSES GENERAL 22022001 REFRESHMENT & MEALS 22022001 HONORARIUM & SITTING ALLOWANCE	22022703	LEGAL SERVICES			
22022706   SURVEYING SERVICES   22022707   AGRICULTURAL CONSULTING   22022708   MEDICAL CONSULTING	22022704	ENGINEERING SERVICES			
22022707   AGRICULTURAL CONSULTING   22022708   MEDICAL CONSULTING	22022705	ARCHITECTURAL SERVICES			
22022708   MEDICAL CONSULTING	22022706	SURVEYING SERVICES			
22022709					
220228					
22022801   MOTOR VEHICLE FUEL COST	22022709	AUDITING OF ACCOUNTS			
22022802   OTHER TRANSPORT EQUIPMENT FUEL COST					
22022803   PLANT / GENERATOR FUEL COST	22022801	MOTOR VEHICLE FUEL COST			
22022806         COOKING GAS/FUEL COST           20229         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           2202200         MISCELLANEOUS EXPENSES GENERAL           22022001         REFRESHMENT & MEALS           22022002         HONORARIUM & SITTING ALLOWANCE	22022802	OTHER TRANSPORT EQUIPMENT 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           22022001         REFRESHMENT & MEALS           22022002         HONORARIUM & SITTING ALLOWANCE					
22022901   BANK CHARGES (OTHER THAN INTEREST)	22022806	COOKING GAS/FUEL COST			
22022902         INSURANCE PREMIUM           22022904         OTHER CRF BANK CHARGES           22022905         INTEREST/DISCOUNT ON FOREIGN LOAN           22022906         FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS           22022907         DOMESTIC INTEREST/DISCOUNT - TREASURY BILL           22022908         DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS           2202200         MISCELLANEOUS EXPENSES GENERAL         10,000,000         0         0.00           22022001         REFRESHMENT & MEALS         22022002         HONORARIUM & SITTING ALLOWANCE         0         0					
22022904         OTHER CRF BANK CHARGES           22022905         INTEREST/DISCOUNT ON FOREIGN LOAN           22022906         FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS           22022907         DOMESTIC INTEREST/DISCOUNT - TREASURY BILL           22022908         DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS           2202200         MISCELLANEOUS EXPENSES GENERAL         10,000,000         0         0.00           22022001         REFRESHMENT & MEALS         22022002         HONORARIUM & SITTING ALLOWANCE         0         0	22022901	BANK CHARGES (OTHER THAN INTEREST)			
22022905         INTEREST/DISCOUNT ON FOREIGN LOAN           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         0         0.00					
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		OTHER CRF BANK CHARGES			
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         0         0					
22022908         DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS           220220         MISCELLANEOUS EXPENSES GENERAL         10,000,000         0         0.00           22022001         REFRESHMENT & MEALS         22022002         HONORARIUM & SITTING ALLOWANCE         0         0					
220220         MISCELLANEOUS EXPENSES GENERAL         10,000,000         0         0.00           22022001         REFRESHMENT & MEALS         22022002         HONORARIUM & SITTING ALLOWANCE         0         <	22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22022001 REFRESHMENT & MEALS 22022002 HONORARIUM & SITTING ALLOWANCE	22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22022002 HONORARIUM & SITTING ALLOWANCE	220220	MISCELLANEOUS EXPENSES GENERAL	10,000,000	0	0.00
	22022001	REFRESHMENT & MEALS			
22022002 DUBLICITY & ADVEDTISEMENTS	22022002	HONORARIUM & SITTING ALLOWANCE			
ZZUZZUUG   FUDLIGIT I & ADVENTIGEIVIG	22022003	PUBLICITY & ADVERTISEMENTS			
22022004 MEDICAL EXPENSES-LOCAL	22022004	MEDICAL EXPENSES-LOCAL			
22022006 POSTAGES & COURIER SERVICES					
22022007 WELFARE PACKAGES	22022007	WELFARE PACKAGES			
22022008 SUBSCRIPTION TO PROFESSIONAL BODIES	22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			

	SPORTING ACTIVITIES			
	DIRECT 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			
	AGRICULTURAL INPUTS SUBSIDY			
22050107	HEALTH SUBSIDY			
22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
220502	SUBSIDY TO PRIVATE COMPANIES			
	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			

**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			

### 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			
	MATERIALS & SUPPLIES - GENERAL	250,000	0	0.00
	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22022302				
22022303	NEWSPAPERS			
	MAGAZINES & PERIODICALS			
22022305	PRINTING OF NON SECURITY DOCUMENTS			
22022306	PRINTING OF SECURITY DOCUMENTS			
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22022308	FIELD & CAMPING MATERIALS SUPPLIES			
22022309	UNIFORMS & OTHER CLOTHING			
22022310	TEACHING AIDS / INSTRUCTION MATERIALS			
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL			
	FINANCIAL STATEMENTS			
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			

	<del>,</del>		 
	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		
	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
22022405	MAINTENANCE OF PLANTS/GENERATORS		
	OTHER MAINTENANCE SERVICES		
22022410	MAINTENANCE OF STREET LIGHTINGS		
	MAINTENANCE OF COMMUNICATION EQUIPMENT		
22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
22022413	MINOR ROAD MAINTENANCE		
220225	TRAINING - GENERAL		
	LOCAL TRAINING		
22022502	INTERNATIONAL TRAINING		
	OTHER SERVICES - GENERAL		
	SECURITY SERVICES		
	OFFICE RENT		
	RESIDENTIAL RENT		
	SECURITY VOTE (INCLUDING OPERATIONS)		
	CLEANING & FUMIGATION SERVICES		
	LAND USE CHARGES		
22022607	RESCUE SERVICES		
	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	FINANCIAL CONSULTING		
	INFORMATION TECHNOLOGY CONSULTING		
	LEGAL SERVICES		
	ENGINEERING SERVICES		
	ARCHITECTURAL SERVICES		
	SURVEYING SERVICES		
	AGRICULTURAL CONSULTING		
	MEDICAL CONSULTING		
	AUDITING OF ACCOUNTS		
	FUEL & LUBRICANTS - GENERAL	100,000	0.00
	MOTOR VEHICLE FUEL COST		
	OTHER TRANSPORT EQUIPMENT FUEL COST		
	PLANT / GENERATOR FUEL COST		
	AIRCRAFT FUEL COST		
22022805	SEA BOAT FUEL COST		
	COOKING GAS/FUEL COST		_

220229	FINANCIAL CHARGES - GENERAL	50,000	0	0.00
22022901	BANK CHARGES (OTHER THAN INTEREST)	, i		
22022902	INSURANCE PREMIUM			
22022904	OTHER CRF BANK CHARGES			
22022905	INTEREST/DISCOUNT ON FOREIGN LOAN			
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			
	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
	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			
	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
	MEAL SUBSIDY			
	PETROLEUM/ENERGY SUBSIDY			
22050105	EDUCATION SUBSIDY			

#### GOVERNMENT HOUSE 011100100100

22050106	AGRICULTURAL INPUTS SUBSIDY				
22050107	HEALTH SUBSIDY				
22050108	RELIGIOUS PILGRIMAGE SUBSIDY				
220502	SUBSIDY TO PRIVATE COMPANIES				
22050201	SUBSIDY TO PRIVATE COMPANIES				
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH 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 0111101900100

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

### **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

20022301   OFFICE STATIONERIES/COMPUTER CONSUMABLES		,				
22022303   NEWSPAPERS	22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES				
22022305   MAGAZINES & PERIODICALS						
22022305   PRINTING OF NON SECURITY DOCUMENTS						
22022307   DRUGS/LABORATORY/MEDICAL SUPPLIES						
20022307   DRUGS/LABORATORY/MEDICAL SUPPLIES	22022305	PRINTING OF NON SECURITY DOCUMENTS				
### PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) ### PRODUCTION OF REPORTS COMMITTEE (PAC) ### PRODUCTIO	22022306	PRINTING OF SECURITY DOCUMENTS				
20022309	22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES				
TEACHING AIDS / INSTRUCTION MATERIALS						
20022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL	22022309	UNIFORMS & OTHER CLOTHING				
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL	22022310	TEACHING AIDS / INSTRUCTION MATERIALS				
22022312	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES				
2202241		PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL				
2202240						
22022401   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
22022402	220224	MAINTENANCE SERVICES - GENERAL	5,000,000	1,000,000	1,000,000	20.00
22022403   MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22022404   MAINTENANCE OF OFFICE / IT EQUIPMENTS   22022405   MAINTENANCE OF PLANTS/GENERATORS   22022406   OTHER MAINTENANCE SERVICES   22022410   MAINTENANCE OF STREET LIGHTINGS   22022411   MAINTENANCE OF COMMUNICATION EQUIPMENT   22022412   MAINTENANCE OF MARKETS/PUBLIC PLACES   22022413   MINOR ROAD MAINTENANCE   22022413   MINOR ROAD MAINTENANCE   220225   TAINING - GENERAL   1,000,000   0   0.00   0.00   22022501   LOCAL TRAINING   22022502   INTERNATIONAL TRAINING   22022502   INTERNATIONAL TRAINING   22022601   SECURITY SERVICES   22022601   SECURITY SERVICES   22022602   OFFICE RENT   22022603   RESIDENTIAL RENT   22022604   SECURITY VOTE (INCLUDING OPERATIONS)   22022605   CLEANING & FUMIGATION SERVICES   22022606   LAND USE CHARGES   22022606   LAND USE CHARGES   22022606   LAND USE CHARGES   22022606   LAND USE CHARGES   22022607   22022606   LAND USE CHARGES   22022607   CLEANING & FUMIGATION SERVICES   22022606   LAND USE CHARGES   22022606   LAND USE CHARGES   22022607   22022606   LAND USE CHARGES   22022607   22022607   22022606   LAND USE CHARGES   22022607   22022607   22022607   22022606   LAND USE CHARGES   22022607   220226	22022402	MAINTENANCE OF OFFICE FURNITURE				
22022405   MAINTENANCE OF PLANTS/GENERATORS	22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022406   OTHER MAINTENANCE SERVICES	22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
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         2202260       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	22022405	MAINTENANCE OF PLANTS/GENERATORS				
22022411       MAINTENANCE OF COMMUNICATION EQUIPMENT         22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES         22022413       MINOR ROAD MAINTENANCE         220225       TRAINING - GENERAL       1,000,000         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						
22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES         22022413       MINOR ROAD MAINTENANCE         220225       TRAINING - GENERAL       1,000,000       0       0.00         22022501       LOCAL TRAINING       0       0.00         22022502       INTERNATIONAL TRAINING       0       0.00         2202260       OTHER SERVICES - GENERAL       0       0         22022601       SECURITY SERVICES       0       0         22022602       OFFICE RENT       0       0         22022603       RESIDENTIAL RENT       0       0         22022604       SECURITY VOTE (INCLUDING OPERATIONS)       0       0         22022605       CLEANING & FUMIGATION SERVICES       0       0         22022606       LAND USE CHARGES       0       0       0		MAINTENANCE OF STREET LIGHTINGS				
22022413       MINOR ROAD MAINTENANCE         220225       TRAINING - GENERAL       1,000,000       0       0.00         22022501       LOCAL TRAINING            22022502       INTERNATIONAL TRAINING            2202260       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						
220225         TRAINING - GENERAL         1,000,000         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						
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	22022413					
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	220225	TRAINING - GENERAL	1,000,000		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						
22022601         SECURITY SERVICES           22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)           22022605         CLEANING & FUMIGATION SERVICES           22022606         LAND USE CHARGES	22022502	INTERNATIONAL TRAINING				
22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)           22022605         CLEANING & FUMIGATION SERVICES           22022606         LAND USE CHARGES	220226	OTHER SERVICES - GENERAL				
22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)           22022605         CLEANING & FUMIGATION SERVICES           22022606         LAND USE CHARGES	22022601	SECURITY SERVICES				
22022604 SECURITY VOTE (INCLUDING OPERATIONS) 22022605 CLEANING & FUMIGATION SERVICES 22022606 LAND USE CHARGES	22022602	OFFICE RENT				
22022605 CLEANING & FUMIGATION SERVICES 22022606 LAND USE CHARGES						
22022606 LAND USE CHARGES	22022604	SECURITY VOTE (INCLUDING OPERATIONS)				
	22022605	CLEANING & FUMIGATION SERVICES				
22022607 RESCUE SERVICES	22022606	LAND USE CHARGES				
	22022607	RESCUE SERVICES				

### **GOVERNMENT HOUSE**

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220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4 000 000		0	0.00
220227	FINANCIAL CONSULTING	1,000,000		U	0.00
22022701	INFORMATION TECHNOLOGY CONSULTING				
	LEGAL SERVICES				
22022703	ENGINEERING SERVICES				
	ARCHITECTURAL SERVICES				
22022706	SURVEYING SERVICES				
22022707	AGRICULTURAL CONSULTING				
22022708	MEDICAL CONSULTING				
	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				

22022042   CONTINGENCY					1
22031   STAFF LOANS					
203011   STAFF LOANS		RECURRENT ADJUSTMENT			
22040   GRANTS AND CONTRIBUTIONS GENERAL					
2004011   COCAL GRANTS AND CONTRIBUTIONS   2,000,000   0   0.00	220301		1,000,000	0	0.00
20040111   CONTRIBUTION TO TRADITIONAL COUNCILS	2204	GRANTS AND CONTRIBUTIONS GENERAL			
2204020	220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	0	0.00
20040203   CONTRIBUTION TO INTERNATIONAL ORGANIZATION		CONTRIBUTION TO TRADITIONAL COUNCILS			
22040204   EXTERNAL FINANCIAL OBLIGATIONS   2205   SUBSIDIES GENERAL	220402	FOREIGN GRANTS AND CONTRIBUTIONS			
2205   SUBSIDIES GENERAL   205011   SUBSIDIY TO PUBLIC/PUBLIC INSTITUTIONS					
22050101   SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS   SUBSIDY TO GOVERNMENT OWNED COMPANIES   SUBSIDY TO GOVERNMENT OWNED COMPANIES   SUBSIDY   PETROLEUM/ENERGY SUBSIDY   PETROLEUM/ENERGY SUBSIDY   PETROLEUM/ENERGY SUBSIDY   SUBSIDY   SUBSIDY   SUBSIDY   SUBSIDY   SUBSIDY   SUBSIDY   SUBSIDY   SUBSIDY   SUBSIDY   SUBSIDY   SUBSIDY   SUBSIDY   SUBSIDY   SUBSIDY TO PRIVATE COMPANIES   SUBSIDY TO PRIVATE	22040204	EXTERNAL FINANCIAL OBLIGATIONS			
22050101   SUBSIDY TO GOVERNMENT OWNED COMPANIES	2205	SUBSIDIES GENERAL			
22050102   MEAL SUBSIDY   PETROLEUM/ENERGY SUBSIDY	220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
22050104   PETROLEUM/ENERGY SUBSIDY   22050105   EDUCATION SUBSIDY   22050106   AGRICULTURAL INPUTS SUBSIDY   22050107   HEALTH SUBSIDY   22050108   RELIGIOUS PILGRIMAGE SUBSIDY   2205020   SUBSIDY TO PRIVATE COMPANIES   2205020   SUBSIDY TO PRIVATE COMPANIES   2205020   SUBSIDY TO PRIVATE COMPANIES   220701   TRANSFERS-PAYMENT   220701   TRANSFER TO FUND RECURRENT EXPENDITURE   22070101   PAYMENT FROM CRF TO FUND MAD RECURRENT EXPENDITURE   22070102   PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE   22070103   PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS   22070104   CRF REVENUE REMITTANCE BY PSES   2208   TRANSFERS-PAYMENT TO INDIVIDUALS   220801   TRANSFERS-PAYMENT TO INDIVIDUALS   22080101   TRANSFERS-PAYMENT TO UNEMPLOYED   22080102   TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP   220901   LOSS ON FOREIGN EXCHANGE   22090101   LOSS ON FOR	22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050105   EDUCATION SUBSIDY   22050106   AGRICULTURAL INPUTS SUBSIDY   22050107   HEALTH SUBSIDY   22050108   RELIGIOUS PILGRIMAGE SUBSIDY   2205020   SUBSIDY TO PRIVATE COMPANIES   22050201   SUBSIDY TO PRIVATE COMPANIES   22070   TRANSFERS-PAYMENT   22070101   PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE   22070102   PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE   22070103   PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS   22070104   CRF REVENUE REMITTANCE BY PSES   2208   TRANSFERS-PAYMENT TO INDIVIDUALS   220801   TRANSFERS-PAYMENT TO UNEMPLOYED   22080101   TRANSFERS-PAYMENT TO UNEMPLOYED   22080102   TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP   220901   LOSS ON FOREIGN EXCHANGE   2209011   LOSS ON FOREIGN EXCHANGE   2209011   LOSS ON FOREIGN EXCHANGE   22090101   LOSS ON FOREIGN EXCHANGE   22090101   RESEARCH AND DEVELOPMENT - RECURRENT	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       TRANSFER-PAYMENT         220701       TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT         22070101       PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE         22070102       PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE         22070103       PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS         22070104       CRF REVENUE REMITTANCE BY PSES         2208       TRANSFERS-PAYMENT TO INDIVIDUALS         220801       TRANSFERS-PAYMENT TO INDIVIDUALS         22080101       TRANSFERS-PAYMENT TO UNEMPLOYED         22080102       TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP         220901       LOSS ON FOREIGN EXCHANGE         2209011       LOSS ON FOREIGN EXCHANGE         22090101       LOSS ON FOREIGN EXCHANGE         23       RESEARCH AND DEVELOPMENT - RECURRENT	22050104	PETROLEUM/ENERGY SUBSIDY			
22050107         HEALTH SUBSIDY           22050108         RELIGIOUS PILGRIMAGE SUBSIDY           220502         SUBSIDY TO PRIVATE COMPANIES           22050201         SUBSIDY TO PRIVATE COMPANIES           2207         TRANSFERS-PAYMENT           220701         TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT           22070102         PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE           22070102         PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE           22070103         PAYMENT TO SHARE OF STATE IGR TO LOCAL GOVERNMENTS           22070104         CRF REVENUE REMITTANCE BY PSES           2208         TRANSFERS-PAYMENT TO INDIVIDUALS           220801         TRANSFERS-PAYMENT TO INDIVIDUALS           2208010         TRANSFERS-PAYMENT TO UNEMPLOYED           22080102         TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP           2209         LOSS ON FOREIGN EXCHANGE           220901         LOSS ON FOREIGN EXCHANGE           22090101         LOSS ON FOREIGN EXCHANGE           23         RESEARCH AND DEVELOPMENT - RECURRENT	22050105	EDUCATION SUBSIDY			
22050108         RELIGIOUS PILGRIMAGE SUBSIDY           220502         SUBSIDY TO PRIVATE COMPANIES           2207         TRANSFERS-PAYMENT           220701         TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT           22070102         PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE           22070103         PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE           22070104         CRF REVENUE REMITTANCE BY PSEs           22080         TRANSFERS-PAYMENT TO INDIVIDUALS           220801         TRANSFERS-PAYMENT TO INDIVIDUALS           22080101         TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP           220901         LOSS ON FOREIGN EXCHANGE           220901         LOSS ON FOREIGN EXCHANGE           22090101         LOSS ON FOREIGN EXCHANGE           23         RESEARCH AND DEVELOPMENT - RECURRENT	22050106	AGRICULTURAL INPUTS SUBSIDY			
220502 SUBSIDY TO PRIVATE COMPANIES 22050201 SUBSIDY TO PRIVATE COMPANIES 2207 TRANSFERS-PAYMENT 220701 TRANSFER TO FUND RECURRENT EXPENDITURE PAYMENT 22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE 22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE 22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS 22070104 CRF REVENUE REMITTANCE BY PSES 2208 TRANSFERS-PAYMENT TO INDIVIDUALS 2208010 TRANSFERS-PAYMENT TO INDIVIDUALS 22080101 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 22091 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT	22050107	HEALTH SUBSIDY			
22050201 SUBSIDY TO PRIVATE COMPANIES  2207 TRANSFERS-PAYMENT  220701 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT  22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE  22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE  22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS  22070104 CRF REVENUE REMITTANCE BY PSES  2208 TRANSFERS-PAYMENT TO INDIVIDUALS  220801 TRANSFERS-PAYMENT TO INDIVIDUALS  22080101 TRANSFERS-PAYMENT TO UNEMPLOYED  22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP  2209 LOSS ON FOREIGN EXCHANGE  220901 LOSS ON FOREIGN EXCHANGE  22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT	22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
22070 TRANSFERS-PAYMENT  2207010 TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT  22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE  22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE  22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS  22070104 CRF REVENUE REMITTANCE BY PSES  2208 TRANSFERS-PAYMENT TO INDIVIDUALS  220801 TRANSFERS-PAYMENT TO INDIVIDUALS  22080101 TRANSFERS-PAYMENT TO UNEMPLOYED  22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP  2209 LOSS ON FOREIGN EXCHANGE  220901 LOSS ON FOREIGN EXCHANGE  22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT	220502	SUBSIDY TO PRIVATE COMPANIES			
220701TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT22070101PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE22070102PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE22070103PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS22070104CRF REVENUE REMITTANCE BY PSES2208TRANSFERS-PAYMENT TO INDIVIDUALS220801TRANSFERS-PAYMENT TO UNEMPLOYED22080101TRANSFERS-PAYMENT TO UNEMPLOYED22080102TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP2209LOSS ON FOREIGN EXCHANGE22090101LOSS ON FOREIGN EXCHANGE22090101LOSS ON FOREIGN EXCHANGE23RESEARCH AND DEVELOPMENT - RECURRENT	22050201	SUBSIDY TO PRIVATE COMPANIES			
22070101 PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE 22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE 22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS 22070104 CRF REVENUE REMITTANCE BY PSES 2208 TRANSFERS-PAYMENT TO INDIVIDUALS 220801 TRANSFERS-PAYMENT TO INDIVIDUALS 2208010 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 2209 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT	2207	TRANSFERS-PAYMENT			
22070102 PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE 22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS 22070104 CRF REVENUE REMITTANCE BY PSES 2208 TRANSFERS-PAYMENT TO INDIVIDUALS 220801 TRANSFERS-PAYMENT TO INDIVIDUALS 22080101 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 2209 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT	220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070103 PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS  22070104 CRF REVENUE REMITTANCE BY PSES  2208 TRANSFERS-PAYMENT TO INDIVIDUALS  220801 TRANSFERS-PAYMENT TO INDIVIDUALS  22080101 TRANSFERS-PAYMENT TO UNEMPLOYED  22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP  2209 LOSS ON FOREIGN EXCHANGE  220901 LOSS ON FOREIGN EXCHANGE  22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT	22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070104 CRF REVENUE REMITTANCE BY PSES  2208 TRANSFERS-PAYMENT TO INDIVIDUALS  220801 TRANSFERS-PAYMENT TO INDIVIDUALS  22080101 TRANSFERS-PAYMENT TO UNEMPLOYED  22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP  2209 LOSS ON FOREIGN EXCHANGE  220901 LOSS ON FOREIGN EXCHANGE  22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT	22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
2208TRANSFERS-PAYMENT TO INDIVIDUALS2208010TRANSFERS-PAYMENT TO UNEMPLOYED22080102TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP2209LOSS ON FOREIGN EXCHANGE220901LOSS ON FOREIGN EXCHANGE22090101LOSS ON FOREIGN EXCHANGE23RESEARCH AND DEVELOPMENT - RECURRENT	22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
220801TRANSFERS-PAYMENT TO INDIVIDUALS22080101TRANSFERS-PAYMENT TO UNEMPLOYED22080102TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP2209LOSS ON FOREIGN EXCHANGE220901LOSS ON FOREIGN EXCHANGE22090101LOSS ON FOREIGN EXCHANGE23RESEARCH AND DEVELOPMENT - RECURRENT	22070104	CRF REVENUE REMITTANCE BY PSEs			
22080101 TRANSFERS-PAYMENT TO UNEMPLOYED 22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP 2209 LOSS ON FOREIGN EXCHANGE 220901 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT	2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080102 TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP  2209 LOSS ON FOREIGN EXCHANGE  220901 LOSS ON FOREIGN EXCHANGE  22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT	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	22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
220901 LOSS ON FOREIGN EXCHANGE 22090101 LOSS ON FOREIGN EXCHANGE 23 RESEARCH AND DEVELOPMENT - RECURRENT	22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
22090101 LOSS ON FOREIGN EXCHANGE  23 RESEARCH AND DEVELOPMENT - RECURRENT	2209	LOSS ON FOREIGN EXCHANGE			
23 RESEARCH AND DEVELOPMENT - RECURRENT	220901	LOSS ON FOREIGN EXCHANGE			
	22090101	LOSS ON FOREIGN EXCHANGE			
2305 RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	23	RESEARCH AND DEVELOPMENT - RECURRENT			
TOUR INCOMINENT INCOMINENT (NOD)	2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			

GOVERNMENT HOUSE 011100100100

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 011113200101

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

22022102				
22022101   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		LOCAL TRAVEL & TRANSPORT: TRAINING		
2202210				
2202220				
22022201   ELECTRICITY CHARGES	22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
22022201   TELEPHONE CHARGES			2,500,000	0.00
22022203   INTERNET ACCESS CHARGES				
22022204   SATELLITE BROADCASTING ACCESS CHARGES	22022202	TELEPHONE CHARGES		
22022205   WATER RATES	22022203	INTERNET ACCESS CHARGES		
22022206   SEWAGE CHARGES   22022207   LEASED COMMUNICATION LINES(S)   22022208   MULTI YEAR TARIFF ORDER   22022209   INTERACTIVE LEARNING NETWORK   22022210   SOFTWARE CHARGES/ LICENCE RENEWAL   2202231   OFFICE STATIONERIES/COMPUTER CONSUMABLES   22022301   OFFICE STATIONERIES/COMPUTER CONSUMABLES   22022302   BOOKS   22022303   NEWSPAPERS   22022304   MAGAZINES & PERIODICALS   22022305   PRINTING OF SECURITY DOCUMENTS   22022306   PRINTING OF SECURITY DOCUMENTS   22022308   PRINTING OF SECURITY DOCUMENTS   22022309   UNIFORMS & OTHER CLOTHING   22022309   UNIFORMS & OTHER CLOTHING   22022310   TEACHING AIDS / INSTRUCTION MATERIALS   22022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   22022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL   FINANCIAL STATEMENTS   22022312   FINANCIAL STATEMENTS   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)   2202240   MAINTENANCE OF OFFICE FUNITURE   22022401   MAINTENANCE OF OFFICE FUNITURE   22022402   MAINTENANCE OF OFFICE FUNITURE   22022401   MAINTENANCE OF OFFICE FUNITURE   22022402   MAINTENANCE OF OFFICE FUNITURE   22022401   MAINTENANCE OF OFFICE FUNITURE   22022402   MAINTENANCE OF OFFICE FUNITURE   22022403   MAINTENANCE O	22022204	SATELLITE BROADCASTING ACCESS CHARGES		
22022207   LEASED COMMUNICATION LINES(S)   22022208   MULTI YEAR TARIFF ORDER	22022205	WATER RATES		
22022208	22022206	SEWAGE CHARGES		
22022209   INTERACTIVE LEARNING NETWORK   22022210   SOFTWARE CHARGES/ LICENCE RENEWAL   3,000,000   0   0.00	22022207	LEASED COMMUNICATION LINES(S)		
22022210   SOFTWARE CHARGES/ LICENCE RENEWAL   3,000,000   0 0.00	22022208	MULTI YEAR TARIFF ORDER		
2202230	22022209	INTERACTIVE LEARNING NETWORK		
22022301   OFFICE STATIONERIES/COMPUTER CONSUMABLES	22022210	SOFTWARE CHARGES/ LICENCE RENEWAL		
22022302   BOOKS   22022303   NEWSPAPERS   22022304   MAGAZINES & PERIODICALS   22022305   PRINTING OF NON SECURITY DOCUMENTS   22022306   PRINTING OF SECURITY DOCUMENTS   22022307   DRUGS/LABORATORY/MEDICAL SUPPLIES   22022308   FIELD & CAMPING MATERIALS SUPPLIES   22022309   UNIFORMS & OTHER CLOTHING   22022310   TEACHING AIDS / INSTRUCTION MATERIALS   22022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL   FINANCIAL STATEMENTS   22022312   PODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)   22022401   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT   22022402   MAINTENANCE OF OFFICE FURNITURE   22022403   MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	220223	MATERIALS & SUPPLIES - GENERAL	3,000,000	0.00
22022303   NEWSPAPERS	22022301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		
22022304         MAGAZINES & PERIODICALS           22022305         PRINTING OF NON SECURITY DOCUMENTS           22022306         PRINTING OF SECURITY DOCUMENTS           22022307         DRUGS/LABORATORY/MEDICAL SUPPLIES           22022308         FIELD & CAMPING MATERIALS SUPPLIES           22022309         UNIFORMS & OTHER CLOTHING           22022310         TEACHING AIDS / INSTRUCTION MATERIALS           22022311         FOOD STUFF / CATERING MATERIALS SUPPLIES           PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL         PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL           22022312         FINANCIAL STATEMENTS           22022313         PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)           2202240         MAINTENANCE SERVICES - GENERAL         1,000,000           22022401         MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT           22022402         MAINTENANCE OF OFFICE FURNITURE           22022403         MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22022305 PRINTING OF NON SECURITY DOCUMENTS 22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 22022312 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 220224 MAINTENANCE SERVICES - GENERAL 1,000,000 0.00 220224 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 32022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22022303	NEWSPAPERS		
22022306 PRINTING OF SECURITY DOCUMENTS 22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 220224 MAINTENANCE SERVICES - GENERAL 22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22022304	MAGAZINES & PERIODICALS		
22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES 22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 52022312 FINANCIAL STATEMENTS 52022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 520224 MAINTENANCE SERVICES - GENERAL 1,000,000 0.00 520224 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 52022402 MAINTENANCE OF OFFICE FURNITURE 52022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22022305	PRINTING OF NON SECURITY DOCUMENTS		
22022308 FIELD & CAMPING MATERIALS SUPPLIES 22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) 220224 MAINTENANCE SERVICES - GENERAL 22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22022306	PRINTING OF SECURITY DOCUMENTS		
22022309 UNIFORMS & OTHER CLOTHING 22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  220224 MAINTENANCE SERVICES - GENERAL 22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES		
22022310 TEACHING AIDS / INSTRUCTION MATERIALS 22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  220224 MAINTENANCE SERVICES - GENERAL 1,000,000 22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22022308	FIELD & CAMPING MATERIALS SUPPLIES		
22022311 FOOD STUFF / CATERING MATERIALS SUPPLIES PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL 22022312 FINANCIAL STATEMENTS 22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  220224 MAINTENANCE SERVICES - GENERAL 22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22022309	UNIFORMS & OTHER CLOTHING		
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL  22022312 FINANCIAL STATEMENTS  22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  220224 MAINTENANCE SERVICES - GENERAL  22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  22022402 MAINTENANCE OF OFFICE FURNITURE  22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22022310	TEACHING AIDS / INSTRUCTION MATERIALS		
22022312 FINANCIAL STATEMENTS  22022313 PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  220224 MAINTENANCE SERVICES - GENERAL  22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  22022402 MAINTENANCE OF OFFICE FURNITURE  22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
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		PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL		
220224MAINTENANCE SERVICES - GENERAL1,000,0000.0022022401MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT1,000,0001,000,00022022402MAINTENANCE OF OFFICE FURNITURE1,000,0001,000,00022022403MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS1,000,0001,000,000	22022312	FINANCIAL STATEMENTS		
22022401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT 22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)		
22022402 MAINTENANCE OF OFFICE FURNITURE 22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	220224	MAINTENANCE SERVICES - GENERAL	1,000,000	0.00
22022403 MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		
	22022402	MAINTENANCE OF OFFICE FURNITURE		
	22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		
	22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
22022405 MAINTENANCE OF PLANTS/GENERATORS	22022405	MAINTENANCE OF PLANTS/GENERATORS		

22022406   OTHER MAINTENANCE SERVICES
22022411
22022412   MAINTENANCE OF MARKETS/PUBLIC PLACES
22022413
1,000,000   1,000,000   20022501   LOCAL TRAINING
22022501   LOCAL TRAINING   22022502   INTERNATIONAL TRAINING   220226   OTHER SERVICES - GENERAL   2,000,000   0.00
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             2202270         RESCUE SERVICES             2202270         INFORMATION TECHNOLOGY CONSULTING             22022701         INFORMATION TECHNOLOGY CONSULTING             22022702         INFORMATION TECHNOLOGY CONSULTING             22022704         ENGINEERING SERVICES             22022705         ARCHITECTURAL SERVICES
22022601       SECURITY SERVICES         22022602       OFFICE RENT         22022603       RESIDENTIAL RENT         22022604       SECURITY VOTE (INCLUDING OPERATIONS)         22022605       CLEANING & FUMIGATION SERVICES         22022606       LAND USE CHARGES         22022607       RESCUE SERVICES         2202270       CONSULTING & PROFESSIONAL SERVICES - GENERAL         22022701       FINANCIAL CONSULTING         22022702       INFORMATION TECHNOLOGY CONSULTING         22022703       LEGAL SERVICES         22022704       ENGINEERING SERVICES         22022705       ARCHITECTURAL 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
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
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
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
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
22022607 RESCUE SERVICES  220227 CONSULTING & PROFESSIONAL SERVICES - GENERAL  22022701 FINANCIAL CONSULTING  22022702 INFORMATION TECHNOLOGY CONSULTING  22022703 LEGAL SERVICES  22022704 ENGINEERING SERVICES  22022705 ARCHITECTURAL SERVICES
220227CONSULTING & PROFESSIONAL SERVICES - GENERAL22022701FINANCIAL CONSULTING22022702INFORMATION TECHNOLOGY CONSULTING22022703LEGAL SERVICES22022704ENGINEERING SERVICES22022705ARCHITECTURAL SERVICES
22022701         FINANCIAL CONSULTING           22022702         INFORMATION TECHNOLOGY CONSULTING           22022703         LEGAL SERVICES           22022704         ENGINEERING SERVICES           22022705         ARCHITECTURAL SERVICES
22022702     INFORMATION TECHNOLOGY CONSULTING       22022703     LEGAL SERVICES       22022704     ENGINEERING SERVICES       22022705     ARCHITECTURAL SERVICES
22022703         LEGAL SERVICES           22022704         ENGINEERING SERVICES           22022705         ARCHITECTURAL SERVICES
22022704 ENGINEERING SERVICES 22022705 ARCHITECTURAL 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

22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS	<u> </u>		
22022900	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL	+		
	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL  DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	+	+	
22022900	MISCELLANEOUS EXPENSES GENERAL	2.000.000	0	0.00
22022001	REFRESHMENT & MEALS	2,000,000		0.00
	HONORARIUM & SITTING ALLOWANCE			
	PUBLICITY & ADVERTISEMENTS			
	MEDICAL EXPENSES-LOCAL			
	POSTAGES & COURIER SERVICES			
22022007	WELFARE PACKAGES			
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
	SPORTING ACTIVITIES			
	DIRECT TEACHING & LABORATORY COST			
	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
	ELECTION-LOGISTICS SUPPORT			
	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			
	PETROLEUM/ENERGY SUBSIDY			
	EDUCATION SUBSIDY			
	AGRICULTURAL INPUTS SUBSIDY			
22050107	HEALTH SUBSIDY			
22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
<b>220502</b> 22050201	SUBSIDY TO PRIVATE COMPANIES SUBSIDY TO PRIVATE COMPANIES			

GOVERNMENT HOUSE 011100100100

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

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				

22022307   DRUGSICABORATORY/MEDICAL SUPPLIES	_	<u>,                                      </u>			
22022308   FIELD & CAMPING MATERIALS SUPPLIES		PRINTING OF SECURITY DOCUMENTS			
22022399   UNIFORMS & OTHER CLOTHING					
22022310   TEACHING AIDS / INSTRUCTION MATERIALS					
20022311   FOOD STUFF / CATERING MATERIALS SUPPLIES   PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL					
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL   FINANCIAL STATEMENTS					
22022312   FINANCIAL STATEMENTS	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
220224					
2022401					
22022401   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
22022402	220224	MAINTENANCE SERVICES - GENERAL	80,000,000	0	0.00
22022403   MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22022404   MAINTENANCE OF OFFICE / IT EQUIPMENTS					
22022405   MAINTENANCE OF PLANTS/GENERATORS		·			
2022440	22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
2022410	22022405	MAINTENANCE OF PLANTS/GENERATORS			
22022411   MAINTENANCE OF COMMUNICATION EQUIPMENT					
22022412   MAINTENANCE OF MARKETS/PUBLIC PLACES	22022410	MAINTENANCE OF STREET LIGHTINGS			
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             22022701         FINANCIAL CONSULTING             22022702         INFORMATION TECHNOLOGY CONSULTING             22022703         LEGAL SERVICES	22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
2022501   LOCAL TRAINING	22022413	MINOR ROAD MAINTENANCE			
20022502   INTERNATIONAL TRAINING			5,000,000	0	0.00
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              2202270         CONSULTING & PROFESSIONAL SERVICES - GENERAL         30,000,000         0         0         0.00           22022702         INFORMATION TECHNOLOGY CONSULTING               22022703         LEGAL SERVICES					
22022601       SECURITY SERVICES         22022602       OFFICE RENT         22022603       RESIDENTIAL RENT         22022604       SECURITY VOTE (INCLUDING OPERATIONS)         22022605       CLEANING & FUMIGATION SERVICES         22022606       LAND USE CHARGES         22022607       RESCUE SERVICES         220227       CONSULTING & PROFESSIONAL SERVICES - GENERAL       30,000,000       0.00         22022701       FINANCIAL CONSULTING       22022702       INFORMATION TECHNOLOGY CONSULTING       22022703         LEGAL SERVICES       LEGAL SERVICES	22022502	INTERNATIONAL TRAINING			
22022602       OFFICE RENT			20,000,000	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       30,000,000       0         22022701       FINANCIAL CONSULTING       0       0.00         22022702       INFORMATION TECHNOLOGY CONSULTING       0       0         22022703       LEGAL SERVICES       0       0	22022602	OFFICE RENT			
22022605         CLEANING & FUMIGATION SERVICES           22022606         LAND USE CHARGES           22022607         RESCUE SERVICES           220227         CONSULTING & PROFESSIONAL SERVICES - GENERAL         30,000,000           22022701         FINANCIAL CONSULTING           22022702         INFORMATION TECHNOLOGY CONSULTING           22022703         LEGAL SERVICES					
22022606         LAND USE CHARGES           22022607         RESCUE SERVICES           220227         CONSULTING & PROFESSIONAL SERVICES - GENERAL         30,000,000         0           22022701         FINANCIAL CONSULTING         0         0           22022702         INFORMATION TECHNOLOGY CONSULTING         0         0           22022703         LEGAL SERVICES         0         0	22022604	SECURITY VOTE (INCLUDING OPERATIONS)			
22022607         RESCUE SERVICES         30,000,000         0         0.00           22022701         FINANCIAL CONSULTING         0         0.00           22022702         INFORMATION TECHNOLOGY CONSULTING         0         0.00           22022703         LEGAL SERVICES         0         0.00	22022605	CLEANING & FUMIGATION SERVICES			
220227CONSULTING & PROFESSIONAL SERVICES - GENERAL30,000,00000.0022022701FINANCIAL CONSULTING22022702INFORMATION TECHNOLOGY CONSULTING022022703LEGAL SERVICES00	22022606	LAND USE CHARGES			
22022701     FINANCIAL CONSULTING       22022702     INFORMATION TECHNOLOGY CONSULTING       22022703     LEGAL SERVICES	22022607	RESCUE SERVICES			
22022702 INFORMATION TECHNOLOGY CONSULTING 22022703 LEGAL SERVICES	220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL	30,000,000	0	0.00
22022703 LEGAL SERVICES	22022701	FINANCIAL CONSULTING			
	22022702	INFORMATION TECHNOLOGY CONSULTING			
22022704 FNGINEFRING SERVICES	22022703	LEGAL SERVICES			
ZEVZZI VT ETTOTTEET (TTO SETT TOES	22022704	ENGINEERING SERVICES			

				1
	CHITECTURAL SERVICES			
	IRVEYING SERVICES			
	RICULTURAL CONSULTING			
	EDICAL CONSULTING			
22022709 AUI	IDITING OF ACCOUNTS			
	EL & LUBRICANTS - GENERAL	100,000,000		0.00
	OTOR VEHICLE FUEL COST			
	HER TRANSPORT EQUIPMENT FUEL COST			
	ANT / GENERATOR FUEL COST			
22022804 AIR	RCRAFT FUEL COST			
22022805 SE/	A BOAT FUEL COST			
22022806 CO	OOKING GAS/FUEL COST			
220229 FIN	NANCIAL CHARGES - GENERAL			
22022901 BAI	NK CHARGES (OTHER THAN INTEREST)			
22022902 INS	SURANCE PREMIUM			
22022904 OTI	HER CRF BANK CHARGES			
22022905 INT	TEREST/DISCOUNT ON FOREIGN LOAN			
22022906 FOI	REIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22022907 DO	MESTIC INTEREST/DISCOUNT - TREASURY BILL			
22022908 DO	DMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220220 MIS	SCELLANEOUS EXPENSES GENERAL	9,000,000		0.00
22022001 REI	FRESHMENT & MEALS			
22022002 HO	NORARIUM & SITTING ALLOWANCE			
22022003 PUI	BLICITY & ADVERTISEMENTS			
22022004 ME	DICAL EXPENSES-LOCAL			
22022006 PO	STAGES & COURIER SERVICES			
22022007 WE	ELFARE PACKAGES			
22022008 SUI	BSCRIPTION TO PROFESSIONAL BODIES			
22022009 SP0	ORTING ACTIVITIES			
22022010 DIR	RECT TEACHING & LABORATORY COST			
22022014 ANI	INUAL BUDGET EXPENSES & ADMINISTRATION			
22022021 ELE	ECTION-LOGISTICS SUPPORT			
	ECTION-EOGISTICS 3011 OIX1		•	
	ARGIN FOR INCREASE IN COSTS			
	ARGIN FOR INCREASE IN COSTS			
22022037 MA 22022041 CO	ARGIN FOR INCREASE IN COSTS			

220301	STAFF LOANS AND ADVANCES			
2204	GRANTS AND CONTRIBUTIONS GENERAL			
	LOCAL GRANTS AND CONTRIBUTIONS	50,000,000	0	0.00
	FOREIGN GRANTS AND CONTRIBUTIONS	50,000,000	0	0.00
	CONTRIBUTION TO INTERNATIONAL ORGANIZATION	00,000,000		
	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			
	RESEARCH 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

**GOVERNMENT HOUSE** 

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### 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			
	SALARY			
	OVER TIME PAYMENTS			
	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES			
	NON REGULAR ALLOWANCES			
210202	SOCIAL CONTRIBUTIONS			
_:0_0_	GROUP LIFE INSURANCE			
21020224	EMPLOYEES COMPENSATION FUND			
	HOUSING FUND CONTRIBUTION			
2103	SOCIAL BENEFITS			
	SOCIAL BENEFITS			
	GRATUITY			
	PENSION			
	DEATH BENEFITS			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220221	TRAVEL& TRANSPORT - GENERAL			
	LOCAL TRAVEL & TRANSPORT: TRAINING			
	LOCAL TRAVEL & TRANSPORT: OTHERS			
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220222	UTILITIES - GENERAL			

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

### **GOVERNMENT HOUSE**

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220225	TRAINING - GENERAL		
	LOCAL TRAINING		
	INTERNATIONAL TRAINING		
	OTHER SERVICES - GENERAL		
	SECURITY SERVICES		
	OFFICE RENT		
	RESIDENTIAL RENT		
	SECURITY VOTE (INCLUDING OPERATIONS)		
	CLEANING & FUMIGATION SERVICES		
	LAND USE CHARGES		
22022607	RESCUE SERVICES		
	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
	FINANCIAL CONSULTING		
	INFORMATION TECHNOLOGY CONSULTING		
22022703	LEGAL SERVICES		
22022704	ENGINEERING SERVICES		
22022705	ARCHITECTURAL SERVICES		
22022706	SURVEYING SERVICES		
	AGRICULTURAL CONSULTING		
	MEDICAL CONSULTING		
	AUDITING OF ACCOUNTS		
220228	FUEL & LUBRICANTS - GENERAL		
	MOTOR VEHICLE FUEL COST		
	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		

### GOVERNMENT HOUSE

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220220	MISCELLANEOUS EXPENSES GENERAL	100,000,000	0	0.00
	REFRESHMENT & MEALS	100,000,000		
	HONORARIUM & SITTING ALLOWANCE			
	PUBLICITY & ADVERTISEMENTS			
	MEDICAL EXPENSES-LOCAL			
22022006	POSTAGES & COURIER SERVICES			
22022007	WELFARE PACKAGES			
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22022009	SPORTING ACTIVITIES			
22022010	DIRECT 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			
	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
	MEAL SUBSIDY			
22050103				
	PETROLEUM/ENERGY SUBSIDY			
	EDUCATION SUBSIDY			
	AGRICULTURAL INPUTS SUBSIDY			
	HEALTH SUBSIDY			
	RELIGIOUS PILGRIMAGE SUBSIDY			
	SUBSIDY TO PRIVATE COMPANIES			
	SUBSIDY TO PRIVATE COMPANIES			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			

#### GOVERNMENT HOUSE 011100100100

	<del>,</del>			
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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			

	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		
	INTERNET ACCESS CHARGES		
	SATELLITE BROADCASTING ACCESS CHARGES		
	WATER RATES		
22022206	SEWAGE 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	_	<del>,</del>	<del>_</del>	 
PRODUCTION PUBLICATION AND CIRCULATION OF ANNUAL				
20022312   FINANCIAL STATEMENTS	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
2202241		PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL		
22022401   MAINTENANCE SERVICES - GENERAL				
22022401   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)		
20022402   MAINTENANCE OF OFFICE FURNITURE	220224	MAINTENANCE SERVICES - GENERAL		
20022403	22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		
20022404	22022402	MAINTENANCE OF OFFICE FURNITURE		
20022405	22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		
20022410	22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
22022410   MAINTENANCE OF STREET LIGHTINGS	22022405	MAINTENANCE OF PLANTS/GENERATORS		
22022411   MAINTENANCE OF COMMUNICATION EQUIPMENT	22022406	OTHER MAINTENANCE SERVICES		
22022412         MAINTENANCE OF MARKETS/PUBLIC PLACES           2202253         MINOR ROAD MAINTENANCE           22022501         LOCAL TRAINING           22022502         INTERNATIONAL TRAINING           22022603         INTERNATIONAL TRAINING           22022604         SECURITY SERVICES           22022605         OFFICE RENT           22022604         SECURITY SERVICES           22022605         CELEANING & FUNICLUDING OPERATIONS)           22022606         LEANING & FUMIGATION SERVICES           22022607         CLEANING & FUMIGATION SERVICES           22022607         RESCUE SERVICES           22022707         FINANCIAL CONSULTING           22022701         INFORMATION TECHNOLOGY CONSULTING           22022702         INFORMATION TECHNOLOGY CONSULTING           22022704         ENGINEERING SERVICES           22022705         ARCHITECTURAL SERVICES           22022706         SURVEYING SERVICES           22022707         AGRICULTURAL CONSULTING	22022410	MAINTENANCE OF STREET LIGHTINGS		
22022413       MINOR ROAD MAINTENANCE         220225       TRAINING - GENERAL         22022502       INTERNATIONAL TRAINING         2202260       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         22022707       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	22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT		
2202250	22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
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           2202270         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	22022413	MINOR ROAD MAINTENANCE		
20022502   INTERNATIONAL TRAINING	220225	TRAINING - GENERAL		
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           2202270         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	22022501	LOCAL TRAINING		
22022601       SECURITY SERVICES         22022602       OFFICE RENT         22022603       RESIDENTIAL RENT         22022604       SECURITY VOTE (INCLUDING OPERATIONS)         22022605       CLEANING & FUMIGATION SERVICES         22022606       LAND USE CHARGES         22022607       RESCUE SERVICES         2202270       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	22022502	INTERNATIONAL TRAINING		
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	220226	OTHER SERVICES - GENERAL		
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	22022601	SECURITY SERVICES		
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	22022602	OFFICE RENT		
22022605         CLEANING & FUMIGATION SERVICES           22022606         LAND USE CHARGES           22022707         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	22022603	RESIDENTIAL RENT		
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	22022604	SECURITY VOTE (INCLUDING OPERATIONS)		
2202270 RESCUE SERVICES  2202270 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	22022605	CLEANING & FUMIGATION SERVICES		
220227CONSULTING & PROFESSIONAL SERVICES - GENERAL22022701FINANCIAL CONSULTING22022702INFORMATION TECHNOLOGY CONSULTING22022703LEGAL SERVICES22022704ENGINEERING SERVICES22022705ARCHITECTURAL SERVICES22022706SURVEYING SERVICES22022707AGRICULTURAL CONSULTING	22022606	LAND USE CHARGES		
22022701FINANCIAL CONSULTING22022702INFORMATION TECHNOLOGY CONSULTING22022703LEGAL SERVICES22022704ENGINEERING SERVICES22022705ARCHITECTURAL SERVICES22022706SURVEYING SERVICES22022707AGRICULTURAL CONSULTING	22022607	RESCUE SERVICES		
22022702INFORMATION TECHNOLOGY CONSULTING22022703LEGAL SERVICES22022704ENGINEERING SERVICES22022705ARCHITECTURAL SERVICES22022706SURVEYING SERVICES22022707AGRICULTURAL CONSULTING	220227	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22022703         LEGAL SERVICES           22022704         ENGINEERING SERVICES           22022705         ARCHITECTURAL SERVICES           22022706         SURVEYING SERVICES           22022707         AGRICULTURAL CONSULTING	22022701	FINANCIAL CONSULTING		
22022704ENGINEERING SERVICES22022705ARCHITECTURAL SERVICES22022706SURVEYING SERVICES22022707AGRICULTURAL CONSULTING	22022702	INFORMATION TECHNOLOGY CONSULTING		
22022705 ARCHITECTURAL SERVICES 22022706 SURVEYING SERVICES 22022707 AGRICULTURAL CONSULTING				
22022706 SURVEYING SERVICES 22022707 AGRICULTURAL CONSULTING	22022704	ENGINEERING SERVICES		
22022707 AGRICULTURAL CONSULTING	22022705	ARCHITECTURAL SERVICES		
	22022706	SURVEYING SERVICES		
22022708 MEDICAL CONSULTING	22022707	AGRICULTURAL CONSULTING		
	22022708	MEDICAL CONSULTING		

22022709   AUDITING OF ACCOUNTS						
22022801   MOTOR VEHICLE FUEL COST	22022709	AUDITING OF ACCOUNTS				
22022803						
22022803   PLANT / GENERATOR FUEL COST						
22022804   AIRCRAFT FUEL COST						
22022805   SEA BOAT FUEL COST	22022803	PLANT / GENERATOR FUEL COST				
22022806   COOKING GAS/FUEL COST	22022804	AIRCRAFT FUEL COST				
2202299	22022805	SEA BOAT FUEL COST				
22022901   BANK CHARGES (OTHER THAN INTEREST)	22022806	COOKING GAS/FUEL COST				
22022901   INSURANCE PREMIUM	220229	FINANCIAL CHARGES - GENERAL				
22022904 OTHER CRF BANK CHARGES   22022905   INTEREST/DISCOUNT ON FOREIGN LOAN   22022906   FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS   22022907   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   22022908   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   2202200   MISCELLANEOUS EXPENSES GENERAL   100,000,000   80,500,000	22022901	BANK CHARGES (OTHER THAN INTEREST)				
22022905   INTEREST/DISCOUNT ON FOREIGN LOAN	22022902	INSURANCE PREMIUM				
22022906   FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS   22022907   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   22022908   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS   2202200   MISCELLANEOUS EXPENSES GENERAL   100,000,000   80,500,000   80,500,000   80.50   22022001   REFRESHMENT & MEALS	22022904	OTHER CRF BANK CHARGES				
22022907   DOMESTIC INTEREST/DISCOUNT - TREASURY BILL	22022905	INTEREST/DISCOUNT ON FOREIGN LOAN				
22022908   DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	22022906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
2002200	22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022001   REFRESHMENT & MEALS   22022002   HONORARIUM & SITTING ALLOWANCE   22022003   PUBLICITY & ADVERTISEMENTS   22022004   MEDICAL EXPENSES-LOCAL   22022006   POSTAGES & COURIER SERVICES   22022007   WELFARE PACKAGES   22022008   SUBSCRIPTION TO PROFESSIONAL BODIES   22022009   SPORTING ACTIVITIES   22022010   DIRECT TEACHING & LABORATORY COST   22022014   ANNUAL BUDGET EXPENSES & ADMINISTRATION   22022014   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   CONTRIBU	22022908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS				
22022002	220220	MISCELLANEOUS EXPENSES GENERAL	100,000,000	80,500,000	80,500,000	80.50
22022003   PUBLICITY & ADVERTISEMENTS	22022001	REFRESHMENT & MEALS				
22022004   MEDICAL EXPENSES-LOCAL	22022002	HONORARIUM & SITTING ALLOWANCE				
22022006         POSTAGES & COURIER SERVICES           22022007         WELFARE PACKAGES           22022008         SUBSCRIPTION TO PROFESSIONAL BODIES           22022009         SPORTING ACTIVITIES           22022010         DIRECT TEACHING & LABORATORY COST           22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION           22022021         ELECTION-LOGISTICS SUPPORT           220220231         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT           2203         STAFF LOANS AND ADVANCES           2204         GRANTS AND CONTRIBUTIONS GENERAL           220401         LOCAL GRANTS AND CONTRIBUTIONS						
22022007         WELFARE PACKAGES           22022008         SUBSCRIPTION TO PROFESSIONAL BODIES           22022009         SPORTING ACTIVITIES           22022010         DIRECT TEACHING & LABORATORY COST           22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION           22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT           2203         STAFF LOANS AND ADVANCES           2204         GRANTS AND CONTRIBUTIONS GENERAL           220401         LOCAL GRANTS AND CONTRIBUTIONS	22022004	MEDICAL EXPENSES-LOCAL				
22022008         SUBSCRIPTION TO PROFESSIONAL BODIES           22022009         SPORTING ACTIVITIES           22022010         DIRECT TEACHING & LABORATORY COST           22022014         ANNUAL BUDGET EXPENSES & ADMINISTRATION           22022021         ELECTION-LOGISTICS SUPPORT           22022037         MARGIN FOR INCREASE IN COSTS           22022041         CONTINGENCY           22022042         RECURRENT ADJUSTMENT           2203         STAFF LOANS AND ADVANCES           2204         GRANTS AND CONTRIBUTIONS GENERAL           220401         LOCAL GRANTS AND CONTRIBUTIONS	22022006	POSTAGES & COURIER SERVICES				
22022019   SPORTING ACTIVITIES	22022007	WELFARE PACKAGES				
22022010 DIRECT 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	22022008					
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		SUBSCRIPTION TO PROFESSIONAL BODIES				
22022021       ELECTION-LOGISTICS SUPPORT         22022037       MARGIN FOR INCREASE IN COSTS         22022041       CONTINGENCY         22022042       RECURRENT ADJUSTMENT         2203       3         220301       STAFF LOANS AND ADVANCES         2204       GRANTS AND CONTRIBUTIONS GENERAL         220401       LOCAL GRANTS AND CONTRIBUTIONS	22022009					
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		SPORTING ACTIVITIES				
22022041 CONTINGENCY 22022042 RECURRENT ADJUSTMENT 2203 220301 STAFF LOANS AND ADVANCES 2204 GRANTS AND CONTRIBUTIONS GENERAL 220401 LOCAL GRANTS AND CONTRIBUTIONS	22022010	SPORTING ACTIVITIES DIRECT TEACHING & LABORATORY COST				
22022042 RECURRENT ADJUSTMENT  2203  220301 STAFF LOANS AND ADVANCES  2204 GRANTS AND CONTRIBUTIONS GENERAL  220401 LOCAL GRANTS AND CONTRIBUTIONS	22022010 22022014	SPORTING ACTIVITIES DIRECT TEACHING & LABORATORY COST ANNUAL BUDGET EXPENSES & ADMINISTRATION				
2203   220301   STAFF LOANS AND ADVANCES   2204   GRANTS AND CONTRIBUTIONS GENERAL   220401   LOCAL GRANTS AND CONTRIBUTIONS   220401   CONTRIBUTI	22022010 22022014 22022021	SPORTING ACTIVITIES DIRECT TEACHING & LABORATORY COST ANNUAL BUDGET EXPENSES & ADMINISTRATION ELECTION-LOGISTICS SUPPORT				
220301 STAFF LOANS AND ADVANCES 2204 GRANTS AND CONTRIBUTIONS GENERAL 220401 LOCAL GRANTS AND CONTRIBUTIONS	22022010 22022014 22022021 22022037	SPORTING ACTIVITIES DIRECT TEACHING & LABORATORY COST ANNUAL BUDGET EXPENSES & ADMINISTRATION ELECTION-LOGISTICS SUPPORT MARGIN FOR INCREASE IN COSTS				
2204 GRANTS AND CONTRIBUTIONS GENERAL 220401 LOCAL GRANTS AND CONTRIBUTIONS	22022010 22022014 22022021 22022037 22022041	SPORTING ACTIVITIES DIRECT TEACHING & LABORATORY COST ANNUAL BUDGET EXPENSES & ADMINISTRATION ELECTION-LOGISTICS SUPPORT MARGIN FOR INCREASE IN COSTS CONTINGENCY				
220401 LOCAL GRANTS AND CONTRIBUTIONS	22022010 22022014 22022021 22022037 22022041 22022042	SPORTING ACTIVITIES DIRECT TEACHING & LABORATORY COST ANNUAL BUDGET EXPENSES & ADMINISTRATION ELECTION-LOGISTICS SUPPORT MARGIN FOR INCREASE IN COSTS CONTINGENCY				
	22022010 22022014 22022021 22022037 22022041 22022042 2203	SPORTING ACTIVITIES DIRECT TEACHING & LABORATORY COST ANNUAL BUDGET EXPENSES & ADMINISTRATION ELECTION-LOGISTICS SUPPORT MARGIN FOR INCREASE IN COSTS CONTINGENCY RECURRENT ADJUSTMENT				
220402 FOREIGN GRANTS AND CONTRIBUTIONS	22022010 22022014 22022021 22022037 22022041 22022042 2203 220301	SPORTING ACTIVITIES DIRECT TEACHING & LABORATORY COST ANNUAL BUDGET EXPENSES & ADMINISTRATION ELECTION-LOGISTICS SUPPORT MARGIN FOR INCREASE IN COSTS CONTINGENCY RECURRENT ADJUSTMENT  STAFF LOANS AND ADVANCES				
220402 I OKLIGH CHANTO AND CONTRIBOTIONS	22022010 22022014 22022021 22022037 22022041 22022042 2203 220301 2204	SPORTING ACTIVITIES DIRECT TEACHING & LABORATORY COST ANNUAL BUDGET EXPENSES & ADMINISTRATION ELECTION-LOGISTICS SUPPORT MARGIN FOR INCREASE IN COSTS CONTINGENCY RECURRENT ADJUSTMENT  STAFF LOANS AND ADVANCES GRANTS AND CONTRIBUTIONS GENERAL				

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22040202	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204 2205	EXTERNAL FINANCIAL OBLIGATIONS SUBSIDIES GENERAL			
	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL SUBSIDY			
22050103	DETROI ELIMIENEDOV OLIDOIDV			
	PETROLEUM/ENERGY SUBSIDY			
	EDUCATION SUBSIDY			
	AGRICULTURAL INPUTS SUBSIDY			
	HEALTH SUBSIDY			
	RELIGIOUS PILGRIMAGE SUBSIDY			
	SUBSIDY TO PRIVATE COMPANIES			
	SUBSIDY TO PRIVATE COMPANIES			
	TRANSFERS-PAYMENT			
	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS			
	CRF REVENUE REMITTANCE BY PSEs			
	TRANSFERS-PAYMENT TO INDIVIDUALS			
	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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

Fiscal Resposibility Commission

DETAILED EXPENDITURE   BUDGET 2020	CODE	
CODE     2	CODE     2	
2101   SALARY	210	
21011	2101   SALARY   2101010   SALARIES AND WAGES	
21010101   SALARIES AND WAGES	2101010   SALARIES AND WAGES	
21010101   SALARY   21010102   OVER TIME PAYMENTS	21010101   SALARY   21010102   OVER TIME PAYMENTS	
21010102   OVER TIME PAYMENTS   21010103   CONSOLIDATED REVENUE FUND CHARGE- SALARIES	21010102   OVER TIME PAYMENTS     21010103   CONSOLIDATED REVENUE FUND CHARGE- SALARIES     2102   ALLOWANCES AND SOCIAL CONTRIBUTION     210201   ALLOWANCES     21020101   NON REGULAR ALLOWANCES     2102022   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     220   OVERHEAD COST     220221   TRAVEL& TRANSPORT - GENERAL     22022101   LOCAL TRAVEL & TRANSPORT: TRAINING     22022102   LOCAL TRAVEL & TRANSPORT: TRAINING     22022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING     22022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING     22022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING     2022101   LOCAL TRAVEL & TRANSPORT: TRAINING     2022102   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING     2022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING     2022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING     2022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING     2022102   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING     2022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING     2022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING     2022104   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING     2022105   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING     2022107   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING     2022108   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	
21010103   CONSOLIDATED REVENUE FUND CHARGE- SALARIES	21010103   CONSOLIDATED REVENUE FUND CHARGE- SALARIES     2102	
210201	21020   ALLOWANCES AND SOCIAL CONTRIBUTION     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     2103010   GRATUITY     21030102   PENSION     21030103   DEATH BENEFITS     22   OTHER RECURRENT COSTS     2202   OVERHEAD COST     220221   TRAVEL& TRANSPORT - GENERAL     22022102   LOCAL TRAVEL & TRANSPORT: TRAINING     22022103   INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	
210201	210201   ALLOWANCES   21020101   NON REGULAR ALLOWANCES	
21020101   NON REGULAR ALLOWANCES   2102022   SOCIAL CONTRIBUTIONS	21020101   NON REGULAR ALLOWANCES	
2102022   SOCIAL CONTRIBUTIONS   21020223   GROUP LIFE INSURANCE	210202   SOCIAL CONTRIBUTIONS   21020223   GROUP LIFE INSURANCE	
21020223   GROUP LIFE INSURANCE   21020224   EMPLOYEES COMPENSATION FUND   EMPLOYEES COMPENSATION   EMPLOYEES COMPENSAT	21020223   GROUP LIFE INSURANCE	
21020224	21020224	
21020225	21020225       HOUSING FUND CONTRIBUTION         2103       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	
21030   SOCIAL BENEFITS	2103       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	
2103010   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	
21030101       GRATUITY         21030102       PENSION         21030103       DEATH BENEFITS         22       OTHER RECURRENT COSTS         2002       OVERHEAD COST         2202210       LOCAL TRAVEL & TRANSPORT - GENERAL         22022101       LOCAL TRAVEL & TRANSPORT: TRAINING         22022102       LOCAL TRAVEL & TRANSPORT: OTHERS         22022103       INTERNATIONAL TRAVEL & TRANSPORT: OTHERS         22022104       INTERNATIONAL TRAVEL & TRANSPORT: OTHERS         2202220       UTILITIES - GENERAL         22022201       ELECTRICITY CHARGES         22022202       TELEPHONE CHARGES         22022203       INTERNET ACCESS CHARGES         22022204       SATELLITE BROADCASTING ACCESS CHARGES	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	
21030102       PENSION         21030103       DEATH BENEFITS         22       OTHER RECURRENT COSTS         22022       OVERHEAD COST         2202210       TRAVEL& TRANSPORT - GENERAL         22022101       LOCAL TRAVEL & TRANSPORT: TRAINING         22022102       LOCAL TRAVEL & TRANSPORT: OTHERS         22022103       INTERNATIONAL TRAVEL & TRANSPORT: TRAINING         22022104       INTERNATIONAL TRAVEL & TRANSPORT: OTHERS         2202220       UTILITIES - GENERAL         22022201       ELECTRICITY CHARGES         22022202       TELEPHONE CHARGES         22022203       INTERNET ACCESS CHARGES         22022204       SATELLITE BROADCASTING ACCESS CHARGES	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	
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  2202220 UTILITIES - GENERAL  2202220 TELEPHONE CHARGES  22022202 TELEPHONE CHARGES  22022203 INTERNET ACCESS CHARGES  22022204 SATELLITE BROADCASTING ACCESS CHARGES	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	
220 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  2202220 UTILITIES - GENERAL  22022201 ELECTRICITY CHARGES  22022202 TELEPHONE CHARGES  22022203 INTERNET ACCESS CHARGES  22022204 SATELLITE BROADCASTING ACCESS CHARGES	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	
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	2202OVERHEAD COST220221TRAVEL& TRANSPORT - GENERAL22022101LOCAL TRAVEL & TRANSPORT: TRAINING22022102LOCAL TRAVEL & TRANSPORT: OTHERS22022103INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	
220221TRAVEL& TRANSPORT - GENERAL22022101LOCAL TRAVEL & TRANSPORT: TRAINING22022102LOCAL TRAVEL & TRANSPORT: OTHERS22022103INTERNATIONAL TRAVEL & TRANSPORT: TRAINING22022104INTERNATIONAL TRAVEL & TRANSPORT: OTHERS220222UTILITIES - GENERAL22022201ELECTRICITY CHARGES22022202TELEPHONE CHARGES22022203INTERNET ACCESS CHARGES22022204SATELLITE BROADCASTING ACCESS CHARGES	220221     TRAVEL& TRANSPORT - GENERAL       22022101     LOCAL TRAVEL & TRANSPORT: TRAINING       22022102     LOCAL TRAVEL & TRANSPORT: OTHERS       22022103     INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	
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	22022101 LOCAL TRAVEL & TRANSPORT: TRAINING 22022102 LOCAL TRAVEL & TRANSPORT: OTHERS 22022103 INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	
22022102 LOCAL TRAVEL & TRANSPORT: OTHERS 22022103 INTERNATIONAL TRAVEL & TRANSPORT: TRAINING 22022104 INTERNATIONAL TRAVEL & TRANSPORT: OTHERS 2202222 UTILITIES - GENERAL 22022201 ELECTRICITY CHARGES 22022202 TELEPHONE CHARGES 22022203 INTERNET ACCESS CHARGES 22022204 SATELLITE BROADCASTING ACCESS CHARGES	22022102 LOCAL TRAVEL & TRANSPORT: OTHERS 22022103 INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	
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	22022103 INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	
22022104 INTERNATIONAL TRAVEL & TRANSPORT: OTHERS  2202222 UTILITIES - GENERAL  22022201 ELECTRICITY CHARGES  22022202 TELEPHONE CHARGES  22022203 INTERNET ACCESS CHARGES  22022204 SATELLITE BROADCASTING ACCESS CHARGES		
220222     UTILITIES - GENERAL       22022201     ELECTRICITY CHARGES       22022202     TELEPHONE CHARGES       22022203     INTERNET ACCESS CHARGES       22022204     SATELLITE BROADCASTING ACCESS CHARGES	22022104 INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	
22022201     ELECTRICITY CHARGES       22022202     TELEPHONE CHARGES       22022203     INTERNET ACCESS CHARGES       22022204     SATELLITE BROADCASTING ACCESS CHARGES		
22022202     TELEPHONE CHARGES       22022203     INTERNET ACCESS CHARGES       22022204     SATELLITE BROADCASTING ACCESS CHARGES		
22022203 INTERNET ACCESS CHARGES 22022204 SATELLITE BROADCASTING ACCESS CHARGES		
22022204 SATELLITE BROADCASTING ACCESS CHARGES		
	22022203 INTERNET ACCESS CHARGES	
22022205  WATER RATES		
ZZUZZZUU WATEKTATEO	22022205 WATER RATES	
22022206 SEWAGE CHARGES	22022206   SEWAGE 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 CONSU	MABLES			
22022302 BOOKS				
22022303   NEWSPAPERS				
22022304 MAGAZINES & PERIODICALS				
22022305 PRINTING OF NON SECURITY DOCUMENTS				
22022306 PRINTING OF SECURITY DOCUMENTS				
22022307 DRUGS/LABORATORY/MEDICAL SUPPLIES				
22022308 FIELD & CAMPING MATERIALS SUPPLIES				
22022309 UNIFORMS & OTHER CLOTHING				
22022310   TEACHING AIDS / INSTRUCTION MATERIALS	3			
22022311 FOOD STUFF / CATERING MATERIALS SUPP	PLIES			
PRODUCTION, PUBLICATION AND CIRCULA	TION OF ANNUAL			
22022312 FINANCIAL STATEMENTS				
22022313 PRODUCTION OF REPORTS TO PUBLIC ACC	COUNTS COMMITTEE (PAC	)		
220224 MAINTENANCE SERVICES - GENERAL				
22022401 MAINTENANCE OF MOTOR VEHICLE/TRANS	PORT EQUIPMENT			
22022402 MAINTENANCE OF OFFICE FURNITURE				
22022403 MAINTENANCE OF OFFICE BUILDING / RESI	DENTIAL QTRS			
22022404 MAINTENANCE OF OFFICE / IT EQUIPMENTS	3			
22022405 MAINTENANCE OF PLANTS/GENERATORS				
22022406 OTHER MAINTENANCE SERVICES				
22022410 MAINTENANCE OF STREET LIGHTINGS				
22022411 MAINTENANCE OF COMMUNICATION EQUIP	MENT			
22022412 MAINTENANCE OF MARKETS/PUBLIC PLACE	ES			
22022413 MINOR ROAD MAINTENANCE				
220225 TRAINING - GENERAL			 	
22022501 LOCAL TRAINING				
22022502 INTERNATIONAL TRAINING				
220226 OTHER SERVICES - GENERAL				
22022601 SECURITY SERVICES				
22022602 OFFICE RENT				

	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			
	SURVEYING SERVICES			
22022707	AGRICULTURAL CONSULTING			
22022708	MEDICAL CONSULTING			
	AUDITING OF ACCOUNTS			
220228	FUEL & LUBRICANTS - GENERAL			
22022801	MOTOR VEHICLE FUEL COST			
	OTHER TRANSPORT EQUIPMENT FUEL COST			
22022803	PLANT / GENERATOR FUEL COST			
	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			

	WELFARE PACKAGES		
22022008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22022009	SPORTING ACTIVITIES		
22022010	DIRECT 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		
	MEAL SUBSIDY		
22050103			
	PETROLEUM/ENERGY SUBSIDY		
22050105	EDUCATION SUBSIDY		
	AGRICULTURAL INPUTS SUBSIDY		
	HEALTH SUBSIDY		
22050108	RELIGIOUS PILGRIMAGE SUBSIDY		
	SUBSIDY TO PRIVATE COMPANIES		
	SUBSIDY TO PRIVATE COMPANIES		
2207	TRANSFERS-PAYMENT		
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT		
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE		
	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS		
22070104	CRF REVENUE REMITTANCE BY PSEs		
2208	TRANSFERS-PAYMENT TO INDIVIDUALS		
220801	TRANSFERS-PAYMENT TO INDIVIDUALS		

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22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
2209	LOSS ON FOREIGN EXCHANGE			
220901	LOSS ON FOREIGN EXCHANGE			
22090101	LOSS ON FOREIGN EXCHANGE			
23	RESEARCH 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			

21030102			
	DEATH BENEFITS		
	OTHER RECURRENT COSTS		
	OVERHEAD COST		
	TRAVEL& TRANSPORT - GENERAL		
	LOCAL TRAVEL & TRANSPORT: TRAINING		
	LOCAL TRAVEL & TRANSPORT: OTHERS		
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
	UTILITIES - GENERAL		
	ELECTRICITY CHARGES		
	TELEPHONE CHARGES		
	INTERNET ACCESS CHARGES		
	SATELLITE BROADCASTING ACCESS CHARGES		
22022205	WATER RATES		
	SEWAGE CHARGES		
22022207	LEASED COMMUNICATION LINES(S)		
	MULTI YEAR TARIFF ORDER		
	INTERACTIVE LEARNING NETWORK		
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL		
	MATERIALS & SUPPLIES - GENERAL		
	OFFICE STATIONERIES/COMPUTER CONSUMABLES		
22022302			
	NEWSPAPERS		
22022304	MAGAZINES & PERIODICALS		
22022305	PRINTING OF NON SECURITY DOCUMENTS		
	PRINTING OF SECURITY DOCUMENTS		
22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES		
22022308	FIELD & CAMPING MATERIALS SUPPLIES		
22022309	UNIFORMS & OTHER CLOTHING		
22022310	TEACHING AIDS / INSTRUCTION MATERIALS		
22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL		
22022312	FINANCIAL STATEMENTS		
22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC		
220224	MAINTENANCE SERVICES - GENERAL		

	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		
22022402	MAINTENANCE OF OFFICE FURNITURE		
22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		
	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
22022405	MAINTENANCE OF PLANTS/GENERATORS		
22022406	OTHER MAINTENANCE 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		

			<u> </u>	1
	SEA BOAT FUEL COST			
	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			
	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			

#### GOVERNMENT HOUSE 011100100100

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 Trafic Management Agency**

ECONOMIC CODE	DETAILED EXPENDITURE	BUDGET 2020		
2				

### **GOVERNMENT HOUSE**

O11100100100

24	DEDCONNEL COST	0	#DIV//01
21	PERSONNEL COST	0	#DIV/0!
2101	SALARY	0	#DIV/0!
210101	SALARIES AND WAGES	0	#DIV/0!
21010101	SALARY OVER TIME PAYMENTS	0	#DIV/0!
		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!
	NON REGULAR ALLOWANCES		
210202	SOCIAL CONTRIBUTIONS		
	GROUP LIFE INSURANCE		
	EMPLOYEES COMPENSATION FUND		
	HOUSING FUND CONTRIBUTION		
2103	SOCIAL BENEFITS		
210301	SOCIAL BENEFITS		
	GRATUITY		
	PENSION		
	DEATH BENEFITS		
22	OTHER RECURRENT COSTS		
2202	OVERHEAD COST		
220221	TRAVEL& TRANSPORT - GENERAL		
	LOCAL TRAVEL & TRANSPORT: TRAINING		
	LOCAL TRAVEL & TRANSPORT: OTHERS		
	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		
22022104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
220222	UTILITIES - GENERAL		
	ELECTRICITY CHARGES		
22022202	TELEPHONE CHARGES		
22022203	INTERNET ACCESS CHARGES		
22022204	SATELLITE BROADCASTING ACCESS CHARGES		
22022205	WATER RATES		
22022206	SEWAGE CHARGES		
	LEASED COMMUNICATION LINES(S)		
22022208	MULTI YEAR TARIFF ORDER		
22022209	INTERACTIVE LEARNING NETWORK		
22022210	SOFTWARE CHARGES/ LICENCE RENEWAL		

### **GOVERNMENT HOUSE**

O11100100100

22022301				
20022302   BOOKS	220223	MATERIALS & SUPPLIES - GENERAL		
2002303				
20222304   MAGAZINES & PERIODICALS				
22022305   PRINTING OF NON SECURITY DOCUMENTS				
22022306   PRINTING OF SECURITY DOCUMENTS				
20022307   DRUGS/LABORATORY/MEDICAL SUPPLIES				
20022308   FIELD & CAMPING MATERIALS SUPPLIES	22022306	PRINTING OF SECURITY DOCUMENTS		
20022309	22022307	DRUGS/LABORATORY/MEDICAL SUPPLIES		
TEACHING AIDS / INSTRUCTION MATERIALS	22022308	FIELD & CAMPING MATERIALS SUPPLIES		
20022311   FOOD STUFF / CATERING MATERIALS SUPPLIES	22022309	UNIFORMS & OTHER CLOTHING		
PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL  22022312 FINANCIAL STATEMENTS  PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)  202240 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 STREET LIGHTINGS  22022412 MAINTENANCE OF MARKETS/PUBLIC PLACES  22022413 MINOR ROAD MAINTENANCE  22022413 MINOR ROAD MAINTENANCE  22022501 LOCAL TRAINING  22022502 INTERNATIONAL TRAINING  22022603 RESIDENTIAL RENT  22022604 SECURITY SERVICES  22022605 CLEANING & FUMIGATION SERVICES	22022310	TEACHING AIDS / INSTRUCTION MATERIALS		
20022312	22022311	FOOD STUFF / CATERING MATERIALS SUPPLIES		
22022411   PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)		PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL		
220224	22022312	FINANCIAL STATEMENTS		
22022401   MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	22022313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)		
22022402       MAINTENANCE OF OFFICE FURNITURE       22022403         22022403       MAINTENANCE OF OFFICE JIT EQUIPMENTS       22022405         22022405       MAINTENANCE OF PLANTS/GENERATORS       22022406         22022406       OTHER MAINTENANCE OF STREET LIGHTINGS       22022410         22022410       MAINTENANCE OF STREET LIGHTINGS       22022411         22022411       MAINTENANCE OF COMMUNICATION EQUIPMENT       22022412         22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES       22022413         22022413       MINOR ROAD MAINTENANCE       2202250         22022501       LOCAL TRAINING       2202250         22022502       INTERNATIONAL TRAINING       2202250         22022603       SECURITY SERVICES       2202260         22022604       SECURITY SERVICES       2202260         22022605       CELEANING & FUMIGATION SERVICES       2202260	220224	MAINTENANCE SERVICES - GENERAL		
22022403       MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS         22022404       MAINTENANCE OF OFFICE / IT EQUIPMENTS         22022405       MAINTENANCE OF PLANTS/GENERATORS         22022406       OTHER MAINTENANCE SERVICES         22022410       MAINTENANCE OF STREET LIGHTINGS         22022411       MAINTENANCE OF COMMUNICATION EQUIPMENT         22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES         2202243       MINOR ROAD MAINTENANCE         22022501       LOCAL TRAINING         22022502       INTERNATIONAL TRAINING         22022502       INTERNATIONAL TRAINING         22022601       SECURITY SERVICES         22022602       OFFICE RENT         22022603       RESIDENTIAL RENT         22022604       SECURITY VOTE (INCLUDING OPERATIONS)         22022605       CLEANING & FUMIGATION SERVICES	22022401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		
22022404       MAINTENANCE OF OFFICE / IT EQUIPMENTS         22022405       MAINTENANCE OF PLANTS/GENERATORS         22022406       OTHER MAINTENANCE SERVICES         22022410       MAINTENANCE OF STREET LIGHTINGS         22022411       MAINTENANCE OF COMMUNICATION EQUIPMENT         22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES         22022413       MINOR ROAD MAINTENANCE         2202250       TRAINING - GENERAL         22022501       LOCAL TRAINING         22022502       INTERNATIONAL TRAINING         22022601       SECURITY SERVICES         22022602       OFFICE RENT         22022603       RESIDENTIAL RENT         22022604       SECURITY VOTE (INCLUDING OPERATIONS)         22022605       CLEANING & FUMIGATION SERVICES	22022402	MAINTENANCE OF OFFICE FURNITURE		
22022405       MAINTENANCE OF PLANTS/GENERATORS         22022406       OTHER MAINTENANCE SERVICES         22022410       MAINTENANCE OF STREET LIGHTINGS         22022411       MAINTENANCE OF COMMUNICATION EQUIPMENT         22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES         22022413       MINOR ROAD MAINTENANCE         2202250       TRAINING - GENERAL         22022501       LOCAL TRAINING         22022502       INTERNATIONAL TRAINING         22022503       SECURITY SERVICES - GENERAL         22022601       SECURITY SERVICES         22022602       OFFICE RENT         22022603       RESIDENTIAL RENT         22022604       SECURITY VOTE (INCLUDING OPERATIONS)         22022605       CLEANING & FUMIGATION SERVICES	22022403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		
22022406       OTHER MAINTENANCE 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         22022503       SECURITY SERVICES - GENERAL         22022601       SECURITY SERVICES         22022602       OFFICE RENT         22022603       RESIDENTIAL RENT         22022604       SECURITY VOTE (INCLUDING OPERATIONS)         22022605       CLEANING & FUMIGATION SERVICES	22022404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
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	22022405	MAINTENANCE OF PLANTS/GENERATORS		
22022411       MAINTENANCE OF COMMUNICATION EQUIPMENT         22022412       MAINTENANCE OF MARKETS/PUBLIC PLACES         22022413       MINOR ROAD MAINTENANCE         220225       TRAINING - GENERAL         22022501       LOCAL TRAINING         22022502       INTERNATIONAL TRAINING         2202260       OTHER SERVICES - GENERAL         22022601       SECURITY SERVICES         22022602       OFFICE RENT         22022603       RESIDENTIAL RENT         22022604       SECURITY VOTE (INCLUDING OPERATIONS)         22022605       CLEANING & FUMIGATION SERVICES	22022406	OTHER MAINTENANCE SERVICES		
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				
22022413       MINOR ROAD MAINTENANCE	22022411	MAINTENANCE OF COMMUNICATION EQUIPMENT		
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	22022412	MAINTENANCE OF MARKETS/PUBLIC PLACES		
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	22022413	MINOR ROAD MAINTENANCE		
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	220225	TRAINING - GENERAL		
220226         OTHER SERVICES - GENERAL           22022601         SECURITY SERVICES           22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)           22022605         CLEANING & FUMIGATION SERVICES	22022501	LOCAL TRAINING		
22022601         SECURITY SERVICES           22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)           22022605         CLEANING & FUMIGATION SERVICES	22022502	INTERNATIONAL TRAINING		
22022602         OFFICE RENT           22022603         RESIDENTIAL RENT           22022604         SECURITY VOTE (INCLUDING OPERATIONS)           22022605         CLEANING & FUMIGATION SERVICES	220226	OTHER SERVICES - GENERAL		
22022603 RESIDENTIAL RENT 22022604 SECURITY VOTE (INCLUDING OPERATIONS) 22022605 CLEANING & FUMIGATION SERVICES	22022601	SECURITY SERVICES		
22022604     SECURITY VOTE (INCLUDING OPERATIONS)       22022605     CLEANING & FUMIGATION SERVICES	22022602	OFFICE RENT		
22022605 CLEANING & FUMIGATION SERVICES	22022603	RESIDENTIAL RENT		
	22022604	SECURITY VOTE (INCLUDING OPERATIONS)		
22022606 LAND USE CHARGES	22022605	CLEANING & FUMIGATION SERVICES	_	
	22022606	LAND USE CHARGES		

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2202277	<b>220227</b> 22022701					
22022701	22022701					
22022702   INFORMATION TECHNOLOGY CONSULTING     22022703   LEGAL SERVICES     22022705   ENGINEERING SERVICES     22022706   SURVEYING SERVICES     22022707   AGRICULTURAL CONSULTING     22022708   MEDICAL CONSULTING     22022709   AUDITING OF ACCOUNTS     22022709   AUDITING OF ACCOUNTS     22022801   MOTOR VEHICLE FUEL COST     22022802   OTHER TRANSPORT EQUIPMENT FUEL COST     22022804   AIRCRAFT FUEL COST     22022805   SEA BOAT FUEL COST     22022806   COOKING GAS/FUEL COST     22022807   BANK CHARGES (OTHER THAN INTEREST)     22022901   BANK CHARGES (OTHER THAN INTEREST)     22022902   INSURANCE PREMIUM     22022904   OTHER CRF BANK CHARGES						
22022703   LEGAL SERVICES   22022704   ENGINEERING SERVICES   22022705   ARCHITECTURAL SERVICES   22022706   SURVEYING SERVICES   22022707   AGRICULTURAL CONSULTING   22022708   MEDICAL CONSULTING   22022709   AUDITING OF ACCOUNTS   2202280   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   22022807   ENAUGUAR	2222222					
22022704   ENGINEERING SERVICES   22022705   ARCHITECTURAL 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         2202290       FINANCIAL CHARGES - GENERAL         22022901       BANK CHARGES (OTHER THAN INTEREST)         22022902       INSURANCE PREMIUM         22022904       OTHER CRF BANK CHARGES				-		
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				-		
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						
220228FUEL & LUBRICANTS - GENERAL22022801MOTOR VEHICLE FUEL COST22022802OTHER TRANSPORT EQUIPMENT FUEL COST22022803PLANT / GENERATOR FUEL COST22022804AIRCRAFT FUEL COST22022805SEA BOAT FUEL COST22022806COOKING GAS/FUEL COST220229FINANCIAL CHARGES - GENERAL22022901BANK CHARGES (OTHER THAN INTEREST)22022902INSURANCE PREMIUM22022904OTHER CRF BANK CHARGES						
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			_	-		
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				-		
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				-		
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		· · · · · · · · · · · · · · · · · · ·		-		
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				+		
22022806 COOKING GAS/FUEL COST  220229 FINANCIAL CHARGES - GENERAL  22022901 BANK CHARGES (OTHER THAN INTEREST)  22022902 INSURANCE PREMIUM  22022904 OTHER CRF BANK CHARGES						
220229FINANCIAL CHARGES - GENERAL22022901BANK CHARGES (OTHER THAN INTEREST)22022902INSURANCE PREMIUM22022904OTHER CRF BANK CHARGES						
22022901BANK CHARGES (OTHER THAN INTEREST)22022902INSURANCE PREMIUM22022904OTHER CRF BANK CHARGES						
22022902 INSURANCE PREMIUM 22022904 OTHER CRF BANK CHARGES						
22022904 OTHER CRF BANK CHARGES						
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	1 22022905					
	22022905					
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	22022906 22022907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL				
22022001 REFRESHMENT & MEALS	22022906	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	100,000,000			0.00
22022002 HONORARIUM & SITTING ALLOWANCE	22022906 22022907 22022908 <b>220220</b>	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS MISCELLANEOUS EXPENSES GENERAL	100,000,000		0	0.00
22022003 PUBLICITY & ADVERTISEMENTS	22022906 22022907 22022908 <b>220220</b> 22022001	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS MISCELLANEOUS EXPENSES GENERAL REFRESHMENT & MEALS	100,000,000	(	0	0.00
22022004 MEDICAL EXPENSES-LOCAL	22022906 22022907 22022908 <b>220220</b> 22022001 22022002	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS MISCELLANEOUS EXPENSES GENERAL REFRESHMENT & MEALS HONORARIUM & SITTING ALLOWANCE	100,000,000		0	0.00
22022006 POSTAGES & COURIER SERVICES	22022906 22022907 22022908 220220 22022001 22022002 22022003	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS  MISCELLANEOUS EXPENSES GENERAL REFRESHMENT & MEALS HONORARIUM & SITTING ALLOWANCE PUBLICITY & ADVERTISEMENTS	100,000,000		0	0.00
22022007 WELFARE PACKAGES	22022906 22022907 22022908 2202200 22022001 22022002 22022003 22022004	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS  MISCELLANEOUS EXPENSES GENERAL REFRESHMENT & MEALS HONORARIUM & SITTING ALLOWANCE PUBLICITY & ADVERTISEMENTS MEDICAL EXPENSES-LOCAL	100,000,000		0	0.00
22022008 SUBSCRIPTION TO PROFESSIONAL BODIES	22022906 22022907 22022908 2202200 22022001 22022002 22022003 22022004 22022006	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS  MISCELLANEOUS EXPENSES GENERAL REFRESHMENT & MEALS HONORARIUM & SITTING ALLOWANCE PUBLICITY & ADVERTISEMENTS MEDICAL EXPENSES-LOCAL POSTAGES & COURIER SERVICES	100,000,000			0.00
22022009 SPORTING ACTIVITIES	22022906 22022907 22022908 2202200 22022001 22022002 22022003 22022004 22022006 22022007	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS  MISCELLANEOUS EXPENSES GENERAL REFRESHMENT & MEALS HONORARIUM & SITTING ALLOWANCE PUBLICITY & ADVERTISEMENTS MEDICAL EXPENSES-LOCAL POSTAGES & COURIER SERVICES WELFARE PACKAGES	100,000,000			0.00
22022010 DIRECT TEACHING & LABORATORY COST	22022906 22022908 22022001 22022002 22022003 22022004 22022006 22022007 22022008	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS  MISCELLANEOUS EXPENSES GENERAL REFRESHMENT & MEALS HONORARIUM & SITTING ALLOWANCE PUBLICITY & ADVERTISEMENTS MEDICAL EXPENSES-LOCAL POSTAGES & COURIER SERVICES WELFARE PACKAGES SUBSCRIPTION TO PROFESSIONAL BODIES	100,000,000			0.00

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

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