

| BORNO STATE  |  |              |                                  |                            |                   |
|--|--|--------------|----------------------------------|----------------------------|-------------------|
| FIRST QUARTER 2020 BUDGET RECURRENT EXPENDITURE PERFORMANCE REPORT |  |              |                                  |                            |                   |
| GOVERNMENT HOUSE   |  | O11100100100 |                                  |                            |                   |
| ECONOMIC CODE  | DETAILED EXPENDITURE                                     | BUDGET 2020  | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE |
| 2  |  |              |                                  | 0                          | 0                 |
| 21   | PERSONNEL COST   |              |                                  | 0                          | 0                 |
| 2101   | SALARY   |              |                                  | 0                          | 0                 |
| 210101   | SALARIES AND WAGES                                       | 175,000,000  |                                  | 0                          | 175,000,000       |
| 22   | OTHER RECURRENT COSTS                                    |              |                                  | 0                          | 0                 |
| 2202   | OVERHEAD COST  |              |                                  | 0                          | 0                 |
| 220221   | TRAVEL & TRANSPORT - GENERAL                             |              |                                  | 0                          | 0                 |
| 22022101   | LOCAL TRAVEL & TRANSPORT: TRAINING                       | 130,000,000  | 11,274,000                       | 11,274,000                 | 118,726,000       |
| 22022102   | LOCAL TRAVEL & TRANSPORT: OTHERS                         | 200,000,000  | 31,056,300                       | 31,056,300                 | 168,943,700       |
| 22022103   | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING               | 110,000,000  |                                  | 0                          | 110,000,000       |
| 22022104   | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                 | 147,000,000  | 13,550,800                       | 13,550,800                 | 133,449,200       |
| 220222   | UTILITIES - GENERAL                                      |              |                                  | 0                          | 0                 |
| 22022203   | INTERNET ACCESS CHARGES                                  | 2,000,000    |                                  | 0                          | 2,000,000         |
| 22022204   | SATELLITE BROADCASTING ACCESS CHARGES                    | 12,000,000   |                                  | 0                          | 12,000,000        |
| 22022205   | WATER RATES  | 5,000,000    |                                  | 0                          | 5,000,000         |
| 22022206   | SEWAGE CHARGES   |              |                                  | 0                          | 0                 |
| 220223   | MATERIALS & SUPPLIES - GENERAL                           |              |                                  | 0                          | 0                 |
| 22022301   | OFFICE STATIONERIES/COMPUTER CONSUMABLES                 | 20,000,000   | 2,492,120                        | 2,492,120                  | 17,507,880        |
| 22022305   | PRINTING OF NON SECURITY DOCUMENTS                       | 5,000,000    |                                  | 0                          | 5,000,000         |
| 22022307   | DRUGS/LABORATORY/MEDICAL SUPPLIES                        | 10,000,000   |                                  | 0                          | 10,000,000        |
| 22022308   | FIELD & CAMPING MATERIALS SUPPLIES                       |              |                                  | 0                          | 0                 |
| 22022309   | UNIFORMS & OTHER CLOTHING                                | 15,000,000   |                                  | 0                          | 15,000,000        |
| 22022310   | TEACHING AIDS / INSTRUCTION MATERIALS                    |              |                                  | 0                          | 0                 |
| 22022311   | FOOD STUFF / CATERING MATERIALS SUPPLIES                 | 200,000,000  |                                  | 0                          | 200,000,000       |
| 22022312   | ANNUAL FINANCIAL STATEMENTS                              | 500,000      |                                  | 0                          | 500,000           |
| 22022313   | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) | 500,000      |                                  | 0                          | 500,000           |
| 220224   | MAINTENANCE SERVICES - GENERAL                           |              |                                  | 0                          | 0                 |
| 22022401   | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT         | 200,000,000  | 41,400,000                       | 41,400,000                 | 158,600,000       |
| 22022402   | MAINTENANCE OF OFFICE FURNITURE                          | 60,000,000   |                                  | 0                          | 60,000,000        |

|               |  |               |                      |             |               |
|---------------|--|---------------|----------------------|-------------|---------------|
| 22022403      | QTRS                                   | 100,000,000   | <b>11,000,000.00</b> | 0           | 100,000,000   |
| 22022404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS  |               |                      | 0           | 0             |
| 22022405      | MAINTENANCE OF PLANTS/GENERATORS       | 30,000,000    |                      | 0           | 30,000,000    |
| 22022406      | OTHER MAINTENANCE SERVICES             | 5,000,000     |                      | 0           | 5,000,000     |
| 22022410      | MAINTENANCE OF STREET LIGHTINGS        |               |                      | 0           | 0             |
| 22022411      | MAINTENANCE OF COMMUNICATION EQUIPMENT | 20,000,000    |                      | 0           | 20,000,000    |
| 22022412      | MAINTENANCE OF MARKETS/PUBLIC PLACES   |               |                      | 0           | 0             |
| 22022413      | MINOR ROAD MAINTENANCE                 |               |                      | 0           | 0             |
| <b>220225</b> | <b>TRAINING - GENERAL</b>              |               |                      | <b>0</b>    | <b>0</b>      |
| 22022501      | LOCAL TRAINING                         | 5,000,000     |                      | 0           | 5,000,000     |
| 22022502      | INTERNATIONAL TRAINING                 | 5,000,000     |                      | 0           | 5,000,000     |
| <b>220226</b> | <b>OTHER SERVICES - GENERAL</b>        |               |                      | <b>0</b>    | <b>0</b>      |
| 22022601      | SECURITY SERVICES                      |               |                      | 0           | 0             |
| 22022602      | OFFICE RENT                            |               |                      | 0           | 0             |
| 22022603      | RESIDENTIAL RENT                       |               |                      | 0           | 0             |
| 22022604      | SECURITY VOTE (IOPERATIONS)            | 4,000,000,000 | <b>196,112,185</b>   | 196,112,185 | 3,803,887,815 |
| 22022605      | CLEANING & FUMIGATION SERVICES         | 5,000,000     |                      | 0           | 5,000,000     |

|               |   |                      |                    |                    |                      |
|---------------|---|----------------------|--------------------|--------------------|----------------------|
| <b>220227</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                      |                    | 0                  | 0                    |
| 22022701      | FINANCIAL CONSULTING                                    |                      |                    | 0                  | 0                    |
| 22022702      | INFORMATION TECHNOLOGY CONSULTING                       | 5,000,000            |                    | 0                  | 5,000,000            |
| 22022703      | LEGAL SERVICES  |                      |                    | 0                  | 0                    |
| 22022707      | AGRICULTURAL CONSULTING                                 |                      |                    | 0                  | 0                    |
| 22022708      | MEDICAL CONSULTING                                      | 6,000,000            |                    | 0                  | 6,000,000            |
| 22022709      | AUDITING OF ACCOUNTS                                    |                      |                    | 0                  | 0                    |
| 22022908      | DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS      |                      |                    | 0                  | 0                    |
| <b>220228</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  |                      |                    | <b>0</b>           | <b>0</b>             |
| 22022801      | MOTOR VEHICLE FUEL COST                                 | 100,000,000          |                    | 0                  | 100,000,000          |
| 22022803      | PLANT / GENERATOR FUEL COST                             | 100,000,000          |                    | 0                  | 100,000,000          |
| <b>220220</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   |                      |                    | <b>0</b>           | <b>0</b>             |
| 22022001      | REFRESHMENT & MEALS                                     | 80,000,000           | <b>10,000,000</b>  | 10,000,000         | 70,000,000           |
| 22022002      | HONORARIUM & SITTING ALLOWANCE                          | 100,000,000          | <b>79,116,000</b>  | 79,116,000         | 20,884,000           |
| 22022003      | PUBLICITY & ADVERTISEMENTS                              | 100,000,000          | <b>59,600,000</b>  | 59,600,000         | 40,400,000           |
| 22022004      | MEDICAL EXPENSES-LOCAL                                  | 5,000,000            |                    | 0                  | 5,000,000            |
| 22022006      | POSTAGES & COURIER SERVICES                             | 5,000,000            |                    | 0                  | 5,000,000            |
| 22022010      | DIRECT TEACHING & LABORATORY COST                       |                      |                    | 0                  | 0                    |
| 22022014      | ANNUAL BUDGET EXPENSES & ADMINISTRATION                 | 1,000,000            |                    | 0                  | 1,000,000            |
| 22040109      | GRANTS TO COMMUNITIES/NGOs                              | 5,000,000            |                    | 0                  | 5,000,000            |
| 22040111      | CONTRIBUTION TO TRADITIONAL COUNCILS                    | 10,000,000           |                    | 0                  | 10,000,000           |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>5,979,000,000</b> | <b>444,601,405</b> | <b>444,601,405</b> | <b>5,534,398,595</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**DEPUTY GOVERNOR'S OFFICE 011100100200**

| ECONOMIC CODE | DETAILED EXPENDITURE                                     | BUDGET 2020          | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE    |
|---------------|--|----------------------|----------------------------------|----------------------------|----------------------|
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                             |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                     |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>220221</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                  |                      |                                  | <b>0</b>                   | <b>0</b>             |
| 22022101      | LOCAL TRAVEL & TRANSPORT: TRAINING                       | 30,000,000           | 4,046,000                        | 4,046,000                  | 25,954,000           |
| 22022102      | LOCAL TRAVEL & TRANSPORT: OTHERS                         | 50,000,000           | 23,602,000                       | 23,602,000                 | 26,398,000           |
| 22022103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING               | 50,000,000           |                                  | 0                          | 50,000,000           |
| 22022104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                 | 40,000,000           |                                  | 0                          | 40,000,000           |
| <b>220222</b> | <b>UTILITIES - GENERAL</b>                               |                      |                                  | <b>0</b>                   | <b>0</b>             |
| 22022204      | SATELITE BROADCAST CHARGES                               | 10,000,000           |                                  | 0                          | 10,000,000           |
| 22022203      | INTERNET ACCESS CHARGES                                  | 15,000,000           |                                  | 0                          | 15,000,000           |
| <b>220223</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                |                      |                                  | <b>0</b>                   | <b>0</b>             |
| 22022301      | OFFICE STATIONERIES/COMPUTER CONSUMABLES                 | 8,000,000            |                                  | 0                          | 8,000,000            |
| 22022302      | BOOKS  | 2,000,000            |                                  | 0                          | 2,000,000            |
| 22022313      | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) |                      |                                  | 0                          | 0                    |
| <b>220224</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                    |                      |                                  | <b>0</b>                   | <b>0</b>             |
| 22022401      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP             | 30,000,000           |                                  | 0                          | 30,000,000           |
| 22022402      | MAINTENANCE OF OFFICE FURNITURE                          | 5,000,000            |                                  | 0                          | 5,000,000            |
| 22022403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS        | 15,000,000           |                                  | 0                          | 15,000,000           |
| 22022404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                    | 5,000,000            |                                  | 0                          | 5,000,000            |
| <b>220225</b> | <b>TRAINING - GENERAL</b>                                |                      |                                  | <b>0</b>                   | <b>0</b>             |
| 22022501      | LOCAL TRAINING   |                      |                                  | 0                          | 0                    |
| 22022502      | INTERNATIONAL TRAINING                                   | 20,000,000           |                                  | 0                          | 20,000,000           |
| <b>220227</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>  |                      |                                  | <b>0</b>                   | <b>0</b>             |
| 22022702      | INFORMATION TECHNOLOGY CONSULTING                        | 5,000,000            |                                  | 0                          | 5,000,000            |
| <b>220228</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                   |                      |                                  | <b>0</b>                   | <b>0</b>             |
| 22022801      | MOTOR VEHICLE FUEL COST                                  | 35,000,000           |                                  | 0                          | 35,000,000           |
| <b>220229</b> | <b>FINANCIAL CHARGES - GENERAL</b>                       |                      |                                  | <b>0</b>                   | <b>0</b>             |
| 22022904      | OTHER CRF BANK CHARGES                                   | 200,000              |                                  | 0                          | 200,000              |
| 22022908      | INSURANCE PREMIUM  | 10,000,000           |                                  | 0                          | 10,000,000           |
| <b>220220</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                    |                      |                                  | <b>0</b>                   | <b>0</b>             |
| 22022001      | REFRESHMENT & MEALS                                      | 30,000,000           |                                  | 0                          | 30,000,000           |
| 22022002      | HONORARIUM & SITTING ALLOWANCE                           | 20,000,000           |                                  | 0                          | 20,000,000           |
| 22022003      | ADHOC DUTIES   | 1,200,000,000        |                                  | 0                          | 1,200,000,000        |
| <b>220301</b> | <b>STAFF LOAN</b>  |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                    |                      |                                  | <b>0</b>                   | <b>0</b>             |
| 22040101      | GRANT TO OTHER STATE GOVERNMENTS - CURRENT               | 5,000,000            |                                  | 0                          | 5,000,000            |
| 22040103      | GRANT TO LOCAL GOVERNMENTS -CURRENT                      | 5,000,000            |                                  | 0                          | 5,000,000            |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>                       | <b>1,590,200,000</b> | <b>27,648,000</b>                | <b>27,648,000</b>          | <b>1,562,552,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

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

| ECONOMIC CODE | DETAILED EXPENDITURE                                    | BUDGET 2020       | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE |
|---------------|---|-------------------|----------------------------------|----------------------------|-------------------|
| <b>2</b>      |   |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>21</b>     | <b>PERSONNEL COST</b>                                   |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>2101</b>   | <b>SALARY</b>   |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                               |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                    |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>220221</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>3,000,000</b>  |                                  | <b>0</b>                   | <b>3,000,000</b>  |
| 22022101      | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                   |                                  | 0                          | 0                 |
| 22022104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                |                   |                                  | 0                          | 0                 |
| <b>220222</b> | <b>UTILITIES - GENERAL</b>                              | <b>2,000,000</b>  |                                  | <b>0</b>                   | <b>2,000,000</b>  |
| 22022201      | ELECTRICITY CHARGES                                     |                   |                                  | 0                          | 0                 |
| 22022202      | TELEPHONE CHARGES                                       |                   |                                  | 0                          | 0                 |
| 22022203      | INTERNET ACCESS CHARGES                                 |                   |                                  | 0                          | 0                 |
| <b>220223</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>5,000,000</b>  |                                  | <b>0</b>                   | <b>5,000,000</b>  |
| 22022301      | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                   |                                  | 0                          | 0                 |
| <b>220224</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>1,000,000</b>  |                                  | <b>0</b>                   | <b>1,000,000</b>  |
| 22022401      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                   |                                  | 0                          | 0                 |
| 22022402      | MAINTENANCE OF OFFICE FURNITURE                         |                   |                                  | 0                          | 0                 |
| 22022403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       |                   |                                  | 0                          | 0                 |
| <b>220225</b> | <b>TRAINING - GENERAL</b>                               |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 22022501      | LOCAL TRAINING  | 3,000,000         |                                  | 0                          | 3,000,000         |
| <b>220227</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 22022701      | FINANCIAL CONSULTING                                    | 1,000,000         |                                  | 0                          | 1,000,000         |
| <b>220228</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>1,000,000</b>  |                                  | <b>0</b>                   | <b>1,000,000</b>  |
| 22022803      | PLANT / GENERATOR FUEL COST                             |                   |                                  | 0                          | 0                 |
| <b>220229</b> | <b>FINANCIAL CHARGES - GENERAL</b>                      |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 22022901      | BANK CHARGES (OTHER THAN INTEREST)                      |                   |                                  | 0                          | 0                 |
| 22022902      | INSURANCE PREMIUM                                       |                   |                                  | 0                          | 0                 |
| <b>220220</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>1,000,000</b>  |                                  | <b>0</b>                   | <b>1,000,000</b>  |
| 22022001      | REFRESHMENT & MEALS                                     |                   |                                  | 0                          | 0                 |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                   |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 22040105      | GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT          |                   |                                  | 0                          | 0                 |
|               | <b>TOTAL</b>  | <b>17,000,000</b> |                                  | <b>0</b>                   | <b>17,000,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**GOVERNMENT HOUSE, YOUTH EMPLOYMENT AND SPECIAL SUPPORT OPERATION  
O11101800100**

| ECONOMIC CODE | DETAILED EXPENDITURE                             | BUDGET 2020       | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE |
|---------------|--|-------------------|----------------------------------|----------------------------|-------------------|
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                     |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 2202          | OVERHEAD COST                                    |                   |                                  | 0                          | 0                 |
| <b>220221</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          | <b>2,000,000</b>  |                                  | <b>0</b>                   | <b>2,000,000</b>  |
| 22022101      | LOCAL TRAVEL & TRANSPORT: TRAINING               |                   |                                  | 0                          | 0                 |
| 22022102      | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                   |                                  | 0                          | 0                 |
| 22022103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING       |                   |                                  | 0                          | 0                 |
| 22022104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS         |                   |                                  | 0                          | 0                 |
| <b>220222</b> | <b>UTILITIES - GENERAL</b>                       | <b>2,000,000</b>  |                                  | <b>0</b>                   | <b>2,000,000</b>  |
| 22022201      | ELECTRICITY CHARGES                              |                   |                                  | 0                          | 0                 |
| 22022202      | TELEPHONE CHARGES                                |                   |                                  | 0                          | 0                 |
| <b>220223</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        | <b>3,000,000</b>  |                                  | <b>0</b>                   | <b>3,000,000</b>  |
| 22022301      | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                   |                                  | 0                          | 0                 |
| 22022302      | BOOKS  |                   |                                  | 0                          | 0                 |
| <b>220224</b> | <b>MAINTENANCE SERVICES - GENERAL</b>            | <b>800,000</b>    |                                  | <b>0</b>                   | <b>800,000</b>    |
| 22022401      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                   |                                  | 0                          | 0                 |
| 22022402      | MAINTENANCE OF OFFICE FURNITURE                  |                   |                                  | 0                          | 0                 |
| <b>220226</b> | <b>OTHER SERVICES - GENERAL</b>                  | <b>3,000,000</b>  |                                  | <b>0</b>                   | <b>3,000,000</b>  |
| 22022601      | SECURITY SERVICES                                |                   |                                  | 0                          | 0                 |
| 22022602      | OFFICE RENT                                      |                   |                                  | 0                          | 0                 |
| 22022603      | RESIDENTIAL RENT                                 |                   |                                  | 0                          | 0                 |
| <b>220228</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>           | <b>700,000</b>    |                                  | <b>0</b>                   | <b>700,000</b>    |
| 22022801      | MOTOR VEHICLE FUEL COST                          |                   |                                  | 0                          | 0                 |
| 22022802      | OTHER TRANSPORT EQUIPMENT FUEL COST              |                   |                                  | 0                          | 0                 |
| 22022806      | COOKING GAS/FUEL COST                            |                   |                                  | 0                          | 0                 |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>11,500,000</b> |                                  | <b>0</b>                   | <b>11,500,000</b> |



**BORNO BUDGET 2020  
RECURRENT EXPENDITURE**

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

| ECONOMIC CODE | DETAILED EXPENDITURE                                    | BUDGET 2020          | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE    |
|---------------|---|----------------------|----------------------------------|----------------------------|----------------------|
| <b>2</b>      |   |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>21</b>     | <b>PERSONNEL COST</b>                                   |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>2101</b>   | <b>SALARY</b>   |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                               | <b>155,000,000</b>   |                                  | <b>0</b>                   | <b>155,000,000</b>   |
| 21010101      | SALARY OF POLITICAL OFFICE HOLDERS/SEVERANCE GRATUITY   | 600,000,000          |                                  | 0                          | 600,000,000          |
| 21010102      | OVER TIME PAYMENTS                                      |                      |                                  | 0                          | 0                    |
| 21010103      | CONSOLIDATED REVENUE FUND CHARGE- SALARIES              |                      |                                  | 0                          | 0                    |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>210201</b> | <b>ALLOWANCES (INCLUDING NYSC ALLOWANCES)</b>           |                      |                                  | <b>0</b>                   | <b>0</b>             |
| 21020101      | NON REGULAR ALLOWANCES                                  | 250,000,000          |                                  | 0                          | 250,000,000          |
| <b>220221</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>16,000,000</b>    |                                  | <b>0</b>                   | <b>16,000,000</b>    |
| 22022101      | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                      |                                  | 0                          | 0                    |
| <b>220222</b> | <b>UTILITIES - GENERAL</b>                              | <b>4,000,000</b>     |                                  | <b>0</b>                   | <b>4,000,000</b>     |
| 22022201      | ELECTRICITY CHARGES                                     |                      |                                  | 0                          | 0                    |
| <b>220223</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>15,000,000</b>    |                                  | <b>0</b>                   | <b>15,000,000</b>    |
| 22022301      | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                      |                                  | 0                          | 0                    |
| <b>220224</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>20,000,000</b>    |                                  | <b>0</b>                   | <b>20,000,000</b>    |
| 22022401      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                      |                                  | 0                          | 0                    |
| 22022402      | MAINTENANCE OF OFFICE FURNITURE                         |                      |                                  | 0                          | 0                    |
| <b>220225</b> | <b>TRAINING - GENERAL</b>                               | <b>5,000,000</b>     |                                  | <b>0</b>                   | <b>5,000,000</b>     |
| 22022501      | LOCAL TRAINING  |                      |                                  | 0                          | 0                    |
| 22022502      | INTERNATIONAL TRAINING                                  |                      |                                  | 0                          | 0                    |
| <b>220226</b> | <b>OTHER SERVICES - GENERAL</b>                         | <b>40,000,000</b>    |                                  | <b>0</b>                   | <b>40,000,000</b>    |
| 22022601      | SECURITY SERVICES                                       |                      |                                  | 0                          | 0                    |
| 22022602      | OFFICE RENT   | 10,000,000           |                                  | 0                          | 10,000,000           |
| 22022603      | RESIDENTIAL RENT  | 30,000,000           |                                  | 0                          | 30,000,000           |
| 22022604      | SECURITY VOTE (INCLUDING OPERATIONS/CJTF)               |                      |                                  | 0                          | 0                    |
| <b>220227</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                      |                                  | <b>0</b>                   | <b>0</b>             |
| 22022701      | FINANCIAL CONSULTING                                    |                      |                                  | 0                          | 0                    |
| 22022702      | INFORMATION TECHNOLOGY CONSULTING                       |                      |                                  | 0                          | 0                    |
| <b>220228</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>5,000,000</b>     |                                  | <b>0</b>                   | <b>5,000,000</b>     |
| 22022801      | MOTOR VEHICLE FUEL COST                                 |                      |                                  | 0                          | 0                    |
| 22022802      | OTHER TRANSPORT EQUIPMENT FUEL COST                     |                      |                                  | 0                          | 0                    |
| <b>220229</b> | <b>FINANCIAL CHARGES - GENERAL</b>                      |                      |                                  | <b>0</b>                   | <b>0</b>             |
| 22022901      | BANK CHARGES (OTHER THAN INTEREST)                      | 200,000              |                                  | 0                          | 200,000              |
| 22022902      | INSURANCE PREMIUM                                       |                      |                                  | 0                          | 0                    |
| <b>220220</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>100,000,000</b>   | <b>18,000,000</b>                | <b>18,000,000</b>          | <b>82,000,000</b>    |
| 22022007      | WELFARE PACKAGES (NYSC ACTIVITIES)                      | 50,000,000           |                                  | 0                          | 50,000,000           |
| 22022008      | SUBSCRIPTION TO PROFESSIONAL BODIES                     |                      |                                  | 0                          | 0                    |
| <b>2203</b>   |   |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>220301</b> | <b>STAFF LOANS &amp; ADVANCES</b>                       |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 |                      |                                  | <b>0</b>                   | <b>0</b>             |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>1,300,200,000</b> |                                  | <b>0</b>                   | <b>1,300,200,000</b> |



**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>HEAD OF SERVICE, O12500100100</b> |   |                      |   |                                   |                          |
|--------------------------------------|---|----------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                 | <b>DETAILED EXPENDITURE</b>                             | <b>BUDGET 2020</b>   | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                             |   |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                            | <b>PERSONNEL COST</b>                                   |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                          | <b>SALARY</b>   |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                        | <b>SALARIES AND WAGES</b>                               | <b>254,000,000</b>   |   | <b>0</b>                          | <b>254,000,000</b>       |
| 21010101                             | SALARY  |                      |   | 0                                 | 0                        |
| 21010102                             | OVER TIME PAYMENTS                                      |                      |   | 0                                 | 0                        |
| 21010103                             | CONSOLIDATED REVENUE FUND CHARGE- SALARIES              |                      |   | 0                                 | 0                        |
| <b>2102</b>                          | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                        | <b>ALLOWANCES</b>                                       | <b>11,000,000</b>    | <b>2,000,000</b>                        | <b>2,000,000</b>                  | <b>9,000,000</b>         |
| 21020101                             | NON REGULAR ALLOWANCES                                  |                      |   | 0                                 | 0                        |
| <b>2103</b>                          | <b>SOCIAL BENEFITS</b>                                  |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210301</b>                        | <b>SOCIAL BENEFITS</b>                                  |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>21030101</b>                      | <b>GRATUITY</b>   |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>21030102</b>                      | <b>PENSION</b>  |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>21030103</b>                      | <b>DEATH BENEFITS</b>                                   |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>21030104</b>                      | <b>SEVERANCE GRATUITY/FUNRNITURE ALLOWANCE</b>          | <b>367,000,000</b>   |   | <b>0</b>                          | <b>367,000,000</b>       |
| <b>22</b>                            | <b>OTHER RECURRENT COSTS</b>                            |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                          | <b>OVERHEAD COST</b>                                    |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                        | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022101                             | LOCAL TRAVEL & TRANSPORT: TRAINING                      | 1,500,000            |   | 0                                 | 1,500,000                |
| 22022102                             | LOCAL TRAVEL & TRANSPORT: OTHERS                        |                      |   | 0                                 | 0                        |
| 22022103                             | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING              | 50,000,000           | 2,102,400                               | 2,102,400                         | 47,897,600               |
| 22022104                             | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                |                      |   | 0                                 | 0                        |
| <b>220222</b>                        | <b>UTILITIES - GENERAL</b>                              | <b>1,000,000</b>     |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022203                             | INTERNET ACCESS CHARGES                                 | 1,000,000            |   | 0                                 | 1,000,000                |
| 22022202                             | TELEPHONE CHARGES                                       |                      |   | 0                                 | 0                        |
| <b>220223</b>                        | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022301                             | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                      |   | 0                                 | 0                        |
| 22022302                             | BOOKS   |                      |   | 0                                 | 0                        |
| 22022303                             | NEWSPAPERS  | 500,000              |   | 0                                 | 500,000                  |
| 22022304                             | MAGAZINES & PERIODICALS                                 |                      |   | 0                                 | 0                        |
| 22022305                             | PRINTING OF NON SECURITY DOCUMENTS                      | 20,000,000           |   | 0                                 | 20,000,000               |
| 22022306                             | PRINTING OF SECURITY DOCUMENTS                          | 16,000,000           |   | 0                                 | 16,000,000               |
| <b>220224</b>                        | <b>MAINTENANCE SERVICES - GENERAL</b>                   |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022401                             | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP            | 7,000,000            |   | 0                                 | 7,000,000                |
| 22022402                             | MAINTENANCE OF OFFICE FURNITURE                         |                      |   | 0                                 | 0                        |
| 22022403                             | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       | 500,000              |   | 0                                 | 500,000                  |
| 22022404                             | MAINTENANCE OF OFFICE / IT EQUIPMENTS                   | 3,500,000            |   | 0                                 | 3,500,000                |
| 22022405                             | MAINTENANCE OF PLANTS/GENERATORS                        | 500,000              |   | 0                                 | 500,000                  |
| 22022406                             | OTHER MAINTENANCE SERVICES                              | 200,000              |   | 0                                 | 200,000                  |
| <b>220225</b>                        | <b>TRAINING - GENERAL</b>                               |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022501                             | LOCAL TRAINING  | 100,000,000          | 5,900,000                               | 5,900,000                         | 94,100,000               |
| 22022502                             | INTERNATIONAL TRAINING                                  | 60,000,000           |   | 0                                 | 60,000,000               |
| <b>220226</b>                        | <b>OTHER SERVICES - GENERAL</b>                         |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022601                             | SECURITY SERVICES                                       | 5,000,000            |   | 0                                 | 5,000,000                |
| 22022602                             | OFFICE RENT   |                      |   | 0                                 | 0                        |
| 22022603                             | RESIDENTIAL RENT  |                      |   | 0                                 | 0                        |
| 22022604                             | SECURITY VOTE (INCLUDING OPERATIONS)                    |                      |   | 0                                 | 0                        |
| 22022605                             | CLEANING & FUMIGATION SERVICES                          | 300,000              |   | 0                                 | 300,000                  |
| 22022606                             | LAND USE CHARGES  |                      |   | 0                                 | 0                        |
| <b>220227</b>                        | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>120,000,000</b>   |   | <b>0</b>                          | <b>120,000,000</b>       |
| 22022701                             | FINANCIAL CONSULTING                                    |                      |   | 0                                 | 0                        |
| 22022702                             | INFORMATION TECHNOLOGY CONSULTING                       |                      |   | 0                                 | 0                        |
| <b>220228</b>                        | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022801                             | MOTOR VEHICLE FUEL COST                                 | 4,000,000            |   | 0                                 | 4,000,000                |
| 22022802                             | OTHER TRANSPORT EQUIPMENT FUEL COST                     |                      |   | 0                                 | 0                        |
| <b>220229</b>                        | <b>FINANCIAL CHARGES - GENERAL</b>                      |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022901                             | BANK CHARGES (OTHER THAN INTEREST)                      | 400,000              |   | 0                                 | 400,000                  |
| 22022902                             | INSURANCE PREMIUM                                       |                      |   | 0                                 | 0                        |
| <b>220220</b>                        | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022001                             | REFRESHMENT & MEALS                                     | 500,000              |   | 0                                 | 500,000                  |
| 22022002                             | HONORARIUM & SITTING ALLOWANCE                          | 100,000              |   | 0                                 | 100,000                  |
| 22022003                             | PUBLICITY & ADVERTISEMENTS                              | 200,000              |   | 0                                 | 200,000                  |
| 22022004                             | MEDICAL EXPENSES-LOCAL                                  | 100,000              |   | 0                                 | 100,000                  |
| 22022007                             | WELFARE PACKAGES  | 200,000              |   | 0                                 | 200,000                  |
| 22022008                             | SUBSCRIPTION TO PROFESSIONAL BODIES                     | 100,000,000          | 27,275,000                              | 27,275,000                        | 72,725,000               |
| 22022014                             | ANNUAL BUDGET EXPENSES & ADMINISTRATION                 | 400,000              |   | 0                                 | 400,000                  |
| 22022021                             | ELECTION-LOGISTICS SUPPORT                              |                      |   | 0                                 | 0                        |
| 22022037                             | MARGIN FOR INCREASE IN COSTS                            | 500,000              |   | 0                                 | 500,000                  |
| <b>220401</b>                        | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                   |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220402</b>                        | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>                 |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22040203                             | CONTRIBUTION TO INTERNATIONAL ORGANIZATION              |                      |   | 0                                 | 0                        |
| 22040204                             | EXTERNAL FINANCIAL OBLIGATIONS                          |                      |   | 0                                 | 0                        |
| 23050101                             | RESEARCH AND DEVELOPMENT - RECURRENT (R&D)              |                      |   | 0                                 | 0                        |
|                                      | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>1,125,400,000</b> | <b>37,277,400</b>                       | <b>37,277,400</b>                 | <b>1,088,122,600</b>     |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| ESTABLISHMENT O12500500100 |   |                   |                                  |                            |                   |
|----------------------------|---|-------------------|----------------------------------|----------------------------|-------------------|
| ECONOMIC CODE              | DETAILED EXPENDITURE                      | BUDGET 2020       | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE |
| <b>2</b>                   |   |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>21</b>                  | <b>PERSONNEL COST</b>                     |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>2101</b>                | <b>SALARY</b>                             |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>210101</b>              | <b>SALARIES AND WAGES</b>                 | <b>28,000,000</b> |                                  | <b>0</b>                   | <b>28,000,000</b> |
| 21010101                   | SALARY                                    |                   |                                  | 0                          | 0                 |
| <b>2102</b>                | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b> |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>210201</b>              | <b>ALLOWANCES</b>                         | <b>1,500,000</b>  |                                  | <b>0</b>                   | <b>1,500,000</b>  |
| 21020101                   | NON REGULAR ALLOWANCES                    |                   |                                  | 0                          | 0                 |
| <b>2202</b>                | <b>OVERHEAD COST</b>                      |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>220221</b>              | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>   | <b>1,500,000</b>  |                                  | <b>0</b>                   | <b>1,500,000</b>  |
| 22022101                   | LOCAL TRAVEL & TRANSPORT: TRAINING        |                   |                                  | 0                          | 0                 |
| 22022102                   | LOCAL TRAVEL & TRANSPORT: OTHERS          |                   |                                  | 0                          | 0                 |
| <b>220222</b>              | <b>UTILITIES - GENERAL</b>                | <b>500,000</b>    |                                  | <b>0</b>                   | <b>500,000</b>    |
| 22022201                   | ELECTRICITY CHARGES                       |                   |                                  | 0                          | 0                 |
| 22022202                   | TELEPHONE CHARGES                         |                   |                                  | 0                          | 0                 |
| <b>220223</b>              | <b>MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>500,000</b>    |                                  | <b>0</b>                   | <b>500,000</b>    |
| 22022301                   | OFFICE STATIONERIES/COMPUTER CONSUMABLES  |                   |                                  | 0                          | 0                 |

|               |   |                   |  |          |                   |
|---------------|---|-------------------|--|----------|-------------------|
| 22022302      | BOOKS   |                   |  | 0        | 0                 |
| <b>220224</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>500,000</b>    |  | <b>0</b> | <b>500,000</b>    |
| 22022401      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                   |  | 0        | 0                 |
| 22022402      | MAINTENANCE OF OFFICE FURNITURE                         |                   |  | 0        | 0                 |
| <b>220225</b> | <b>TRAINING - GENERAL</b>                               | <b>1,000,000</b>  |  | <b>0</b> | <b>1,000,000</b>  |
| 22022501      | LOCAL TRAINING  |                   |  | 0        | 0                 |
| 22022502      | INTERNATIONAL TRAINING                                  |                   |  | 0        | 0                 |
| <b>220227</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>600,000</b>    |  | <b>0</b> | <b>600,000</b>    |
| 22022701      | FINANCIAL CONSULTING                                    |                   |  | 0        | 0                 |
| 22022704      | ENGINEERING SERVICES                                    |                   |  | 0        | 0                 |
| <b>220220</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>400,000</b>    |  | <b>0</b> | <b>400,000</b>    |
| 22022001      | REFRESHMENT & MEALS                                     |                   |  | 0        | 0                 |
| 22022002      | HONORARIUM & SITTING ALLOWANCE                          |                   |  | 0        | 0                 |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>34,500,000</b> |  | <b>0</b> | <b>34,500,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| DEPARTMENT OF PENSION |  | O11103500100     |                                  |                            |                   |
|-----------------------|--|------------------|----------------------------------|----------------------------|-------------------|
| ECONOMIC CODE         | DETAILED EXPENDITURE                             | BUDGET 2020      | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE |
| 2                     |  |                  |                                  | 0                          | 0                 |
| 21                    | PERSONNEL COST                                   |                  |                                  | 0                          | 0                 |
| 2101                  | SALARY   |                  |                                  | 0                          | 0                 |
| 210101                | SALARIES AND WAGES                               | 3,675,000        |                                  | 0                          | 3,675,000         |
| 21010101              | SALARY   |                  |                                  | 0                          | 0                 |
| 21010102              | OVER TIME PAYMENTS                               |                  |                                  | 0                          | 0                 |
| 21010103              | CONSOLIDATED REVENUE FUND CHARGE- SALARIES       |                  |                                  | 0                          | 0                 |
| 2102                  | ALLOWANCES AND SOCIAL CONTRIBUTION               | 925,000          |                                  | 0                          | 925,000           |
| 210201                | ALLOWANCES                                       |                  |                                  | 0                          | 0                 |
| 21020101              | NON REGULAR ALLOWANCES                           |                  |                                  | 0                          | 0                 |
| 22                    | OTHER RECURRENT COSTS                            |                  |                                  | 0                          | 0                 |
| 2202                  | OVERHEAD COST                                    |                  |                                  | 0                          | 0                 |
| 220221                | TRAVEL & TRANSPORT - GENERAL                     | 1,000,000        |                                  | 0                          | 1,000,000         |
| 22022101              | LOCAL TRAVEL & TRANSPORT: TRAINING               |                  |                                  | 0                          | 0                 |
| 220222                | UTILITIES - GENERAL                              | 200,000          |                                  | 0                          | 200,000           |
| 22022201              | ELECTRICITY CHARGES                              |                  |                                  | 0                          | 0                 |
| 22022202              | TELEPHONE CHARGES                                |                  |                                  | 0                          | 0                 |
| 22022209              | INTERACTIVE LEARNING NETWORK                     |                  |                                  | 0                          | 0                 |
| 22022210              | SOFTWARE CHARGES/ LICENCE RENEWAL                |                  |                                  | 0                          | 0                 |
| 220223                | MATERIALS & SUPPLIES - GENERAL                   | 500,000          |                                  | 0                          | 500,000           |
| 22022301              | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                  |                                  | 0                          | 0                 |
| 22022302              | BOOKS  |                  |                                  | 0                          | 0                 |
| 22022303              | NEWSPAPERS                                       |                  |                                  | 0                          | 0                 |
| 220224                | MAINTENANCE SERVICES - GENERAL                   | 600,000          |                                  | 0                          | 600,000           |
| 22022401              | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                  |                                  | 0                          | 0                 |
| 22022402              | MAINTENANCE OF OFFICE FURNITURE                  |                  |                                  | 0                          | 0                 |
| 220225                | TRAINING - GENERAL                               | 500,000          |                                  | 0                          | 500,000           |
| 22022501              | LOCAL TRAINING                                   |                  |                                  | 0                          | 0                 |
| 22022502              | INTERNATIONAL TRAINING                           |                  |                                  | 0                          | 0                 |
| 22022503              | N/A  |                  |                                  | 0                          | 0                 |
| 220227                | CONSULTING & PROFESSIONAL SERVICES - GENERAL     |                  |                                  | 0                          | 0                 |
| 22022701              | FINANCIAL CONSULTING                             |                  |                                  | 0                          | 0                 |
| 22022702              | INFORMATION TECHNOLOGY CONSULTING                |                  |                                  | 0                          | 0                 |
| 220228                | FUEL & LUBRICANTS - GENERAL                      | 1,000,000        |                                  | 0                          | 1,000,000         |
| 22022801              | MOTOR VEHICLE FUEL COST                          |                  |                                  | 0                          | 0                 |
| 22022806              | COOKING GAS/FUEL COST                            |                  |                                  | 0                          | 0                 |
| 220229                | FINANCIAL CHARGES - GENERAL                      | 100,000          |                                  | 0                          | 100,000           |
| 22022901              | BANK CHARGES (OTHER THAN INTEREST)               |                  |                                  | 0                          | 0                 |
| 22022902              | INSURANCE PREMIUM                                |                  |                                  | 0                          | 0                 |
| 220220                | MISCELLANEOUS EXPENSES GENERAL                   | 500,000          |                                  | 0                          | 500,000           |
| 22022001              | REFRESHMENT & MEALS                              |                  |                                  | 0                          | 0                 |
| 220401                | LOCAL GRANTS AND CONTRIBUTIONS                   |                  |                                  | 0                          | 0                 |
| 220402                | FOREIGN GRANTS AND CONTRIBUTIONS                 |                  |                                  | 0                          | 0                 |
| 22040203              | CONTRIBUTION TO INTERNATIONAL ORGANIZATION       |                  |                                  | 0                          | 0                 |
| 22040204              | EXTERNAL FINANCIAL OBLIGATIONS                   |                  |                                  | 0                          | 0                 |
| 23050101              | RESEARCH AND DEVELOPMENT - RECURRENT (R&D)       |                  |                                  | 0                          | 0                 |
|                       | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>9,000,000</b> |                                  | <b>0</b>                   | <b>9,000,000</b>  |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

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

| ECONOMIC CODE | DETAILED EXPENDITURE                         | BUDGET 2020       | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE |
|---------------|--|-------------------|----------------------------------|----------------------------|-------------------|
| <b>2</b>      |  |                   | <b>N</b>                         | <b>0</b>                   | <b>0</b>          |
| <b>21</b>     | <b>PERSONNEL COST</b>                        |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>2101</b>   | <b>SALARY</b>                                |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                    | <b>6,800,000</b>  |                                  | <b>0</b>                   | <b>6,800,000</b>  |
| 21010101      | SALARY                                       |                   |                                  | 0                          | 0                 |
| 21010102      | OVER TIME PAYMENTS                           |                   |                                  | 0                          | 0                 |
| 21010103      | CONSOLIDATED REVENUE FUND CHARGE- SALARIES   |                   |                                  | 0                          | 0                 |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>    |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>210201</b> | <b>ALLOWANCES</b>                            | <b>5,000,000</b>  |                                  | <b>0</b>                   | <b>5,000,000</b>  |
| 21020101      | NON REGULAR ALLOWANCES                       |                   |                                  | 0                          | 0                 |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                 |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>2202</b>   | <b>OVERHEAD COST</b>                         |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>220221</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>      | <b>10,000,000</b> |                                  | <b>0</b>                   | <b>10,000,000</b> |
| 22022101      | LOCAL TRAVEL & TRANSPORT: TRAINING           |                   |                                  | 0                          | 0                 |
| 22022102      | LOCAL TRAVEL & TRANSPORT: OTHERS             |                   |                                  | 0                          | 0                 |
| 22022103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING   |                   |                                  | 0                          | 0                 |
| 22022104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS     |                   |                                  | 0                          | 0                 |
| <b>220222</b> | <b>UTILITIES - GENERAL</b>                   | <b>1,000,000</b>  |                                  | <b>0</b>                   | <b>1,000,000</b>  |
| 22022201      | ELECTRICITY CHARGES                          |                   |                                  | 0                          | 0                 |
| 22022202      | TELEPHONE CHARGES                            |                   |                                  | 0                          | 0                 |
| 22022203      | INTERNET ACCESS CHARGES                      |                   |                                  | 0                          | 0                 |
| <b>220223</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>    |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 22022301      | OFFICE STATIONERIES/COMPUTER CONSUMABLES     | 2,000,000         |                                  | 0                          | 2,000,000         |
| <b>220224</b> | <b>MAINTENANCE SERVICES - GENERAL</b>        | <b>300,000</b>    |                                  | <b>0</b>                   | <b>300,000</b>    |
| 22022401      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP | 3,000,000         |                                  | 0                          | 3,000,000         |
| 22022402      | MAINTENANCE OF OFFICE FURNITURE              | 5,000,000         |                                  | 0                          | 5,000,000         |
| <b>220225</b> | <b>TRAINING - GENERAL</b>                    |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 22022501      | LOCAL TRAINING                               |                   |                                  | 0                          | 0                 |
| 22022502      | INTERNATIONAL TRAINING                       |                   |                                  | 0                          | 0                 |
| <b>220220</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>        | <b>10,700,000</b> |                                  | <b>0</b>                   | <b>10,700,000</b> |
| 22022001      | REFRESHMENT & MEALS                          | 0                 |                                  | 0                          | 0                 |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>           | <b>43,800,000</b> |                                  | <b>0</b>                   | <b>43,800,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>CABINET SECRETARIAT OFFICE (Political, Cabinet &amp; Council Affairs) O11101700100</b> |   |                    |   |                                   |                          |
|---|---|--------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>  | <b>DETAILED EXPENDITURE</b>                       | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>  |   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>   | <b>PERSONNEL COST</b>                             |                    |   | <b>0</b>                          | <b>0</b>                 |
| 2101  | SALARY  |                    |   | 0                                 | 0                        |
| 210101  | SALARIES AND WAGES                                | 10,800,000         |   | 0                                 | 10,800,000               |
| 21010101  | SALARY  |                    |   | 0                                 | 0                        |
| 2102  | ALLOWANCES AND SOCIAL CONTRIBUTION                |                    |   | 0                                 | 0                        |
| 210201  | ALLOWANCES  | 1,000,000          |   | 0                                 | 1,000,000                |
| 21020101  | NON REGULAR ALLOWANCES                            |                    |   | 0                                 | 0                        |
| 2202  | OVERHEAD COST                                     |                    |   | 0                                 | 0                        |
| 220221  | TRAVEL & TRANSPORT - GENERAL                      | 1,000,000          |   | 0                                 | 1,000,000                |
| 22022101  | LOCAL TRAVEL & TRANSPORT: TRAINING                |                    |   | 0                                 | 0                        |
| 220222  | UTILITIES - GENERAL                               | 200,000            |   | 0                                 | 200,000                  |
| 22022201  | ELECTRICITY CHARGES                               |                    |   | 0                                 | 0                        |
| 22022202  | TELEPHONE CHARGES                                 |                    |   | 0                                 | 0                        |
| 220223  | MATERIALS & SUPPLIES - GENERAL                    | 2,000,000          |   | 0                                 | 2,000,000                |
| 22022301  | OFFICE STATIONERIES/COMPUTER CONSUMABLES          |                    |   | 0                                 | 0                        |
| 22022302  | BOOKS   |                    |   | 0                                 | 0                        |
| 22022303  | NEWSPAPERS  |                    |   | 0                                 | 0                        |
| 220224  | MAINTENANCE SERVICES - GENERAL                    | 800,000            |   | 0                                 | 800,000                  |
| 22022401  | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  |                    |   | 0                                 | 0                        |
| 22022402  | MAINTENANCE OF OFFICE FURNITURE                   |                    |   | 0                                 | 0                        |
| 22022403  | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS |                    |   | 0                                 | 0                        |
| 220225  | TRAINING - GENERAL                                | 200,000            |   | 0                                 | 200,000                  |
| 22022501  | LOCAL TRAINING                                    |                    |   | 0                                 | 0                        |
| 22022502  | INTERNATIONAL TRAINING                            |                    |   | 0                                 | 0                        |
| 220220  | MISCELLANEOUS EXPENSES GENERAL                    | 2,000,000          |   | 0                                 | 2,000,000                |
| 22022001  | REFRESHMENT & MEALS                               |                    |   | 0                                 | 0                        |
| 22022002  | HONORARIUM & SITTING ALLOWANCE                    |                    |   | 0                                 | 0                        |
| 220301  | STAFF LOANS & ADVANCES                            |                    |   | 0                                 | 0                        |
| 2204  | GRANTS AND CONTRIBUTIONS GENERAL                  |                    |   | 0                                 | 0                        |
|   | <b>TOTAL RECURRENT EXPENDITURE</b>                | <b>18,000,000</b>  |   | <b>0</b>                          | <b>18,000,000</b>        |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| LAGOS LIAISON OFFICE               |  |                  |                                  |                            |                   |
|------------------------------------|--|------------------|----------------------------------|----------------------------|-------------------|
| O11102100101                       |  |                  |                                  |                            |                   |
| ECONOMIC CODE                      | DETAILED EXPENDITURE                             | BUDGET 2020      | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE |
| <b>2</b>                           |  |                  |                                  | 0                          | 0                 |
| <b>21</b>                          | <b>PERSONNEL COST</b>                            |                  |                                  | 0                          | 0                 |
| <b>2101</b>                        | <b>SALARY</b>                                    |                  |                                  | 0                          | 0                 |
| <b>210101</b>                      | <b>SALARIES AND WAGES</b>                        | 1,730,000        |                                  | 0                          | 1,730,000         |
| 21010101                           | SALARY   |                  |                                  | 0                          | 0                 |
| <b>22</b>                          | <b>OTHER RECURRENT COSTS</b>                     |                  |                                  | 0                          | 0                 |
| <b>2202</b>                        | <b>OVERHEAD COST</b>                             |                  |                                  | 0                          | 0                 |
| <b>220221</b>                      | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          | 2,000,000        |                                  | 0                          | 2,000,000         |
| 22022101                           | LOCAL TRAVEL & TRANSPORT: TRAINING               |                  |                                  | 0                          | 0                 |
| 22022102                           | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                  |                                  | 0                          | 0                 |
| 22022103                           | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING       |                  |                                  | 0                          | 0                 |
| 22022104                           | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS         |                  |                                  | 0                          | 0                 |
| <b>220222</b>                      | <b>UTILITIES - GENERAL</b>                       | 1,000,000        |                                  | 0                          | 1,000,000         |
| 22022201                           | ELECTRICITY CHARGES                              |                  |                                  | 0                          | 0                 |
| 22022202                           | TELEPHONE CHARGES                                |                  |                                  | 0                          | 0                 |
| <b>220223</b>                      | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        | 400,000          |                                  | 0                          | 400,000           |
| 22022301                           | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                  |                                  | 0                          | 0                 |
| 22022302                           | BOOKS  |                  |                                  | 0                          | 0                 |
| <b>220224</b>                      | <b>MAINTENANCE SERVICES - GENERAL</b>            | 1,000,000        |                                  | 0                          | 1,000,000         |
| 22022401                           | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                  |                                  | 0                          | 0                 |
| 22022402                           | MAINTENANCE OF OFFICE FURNITURE                  |                  |                                  | 0                          | 0                 |
| <b>220225</b>                      | <b>TRAINING - GENERAL</b>                        | 200,000          |                                  | 0                          | 200,000           |
| 22022501                           | LOCAL TRAINING                                   |                  |                                  | 0                          | 0                 |
| 22022502                           | INTERNATIONAL TRAINING                           |                  |                                  | 0                          | 0                 |
| <b>220220</b>                      | <b>MISCELLANEOUS EXPENSES GENERAL</b>            | 400,000          |                                  | 0                          | 400,000           |
| 22022001                           | REFRESHMENT & MEALS                              |                  |                                  | 0                          | 0                 |
| 22022002                           | HONORARIUM & SITTING ALLOWANCE                   |                  |                                  | 0                          | 0                 |
| 22022003                           | PUBLICITY & ADVERTISEMENTS                       |                  |                                  | 0                          | 0                 |
| <b>TOTAL RECURRENT EXPENDITURE</b> |  | <b>6,730,000</b> |                                  | <b>0</b>                   | <b>6,730,000</b>  |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>ABUJA LIAISON OFFICE</b> |  | <b>O11102100102</b> |   |                                   |                          |
|-----------------------------|--|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>        | <b>DETAILED EXPENDITURE</b>                      | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                    |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                   | <b>PERSONNEL COST</b>                            |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                 | <b>SALARY</b>                                    |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>               | <b>SALARIES AND WAGES</b>                        | <b>21,000,000</b>   |   | <b>0</b>                          | <b>21,000,000</b>        |
| 21010101                    | SALARY   |                     |   | 0                                 | 0                        |
| 21010102                    | OVER TIME PAYMENTS                               |                     |   | 0                                 | 0                        |
| 21010103                    | CONSOLIDATED REVENUE FUND CHARGE- SALARIES       |                     |   | 0                                 | 0                        |
| <b>2102</b>                 | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>        |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>               | <b>ALLOWANCES</b>                                | <b>1,570,000</b>    |   | <b>0</b>                          | <b>1,570,000</b>         |
| 21020101                    | NON REGULAR ALLOWANCES                           |                     |   | 0                                 | 0                        |
| <b>22</b>                   | <b>OTHER RECURRENT COSTS</b>                     |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                 | <b>OVERHEAD COST</b>                             |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>               | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          | <b>5,000,000</b>    |   | <b>0</b>                          | <b>5,000,000</b>         |
| 22022101                    | LOCAL TRAVEL & TRANSPORT: TRAINING               |                     |   | 0                                 | 0                        |
| <b>220222</b>               | <b>UTILITIES - GENERAL</b>                       | <b>2,000,000</b>    |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022201                    | ELECTRICITY CHARGES                              |                     |   | 0                                 | 0                        |
| 22022202                    | TELEPHONE CHARGES                                |                     |   | 0                                 | 0                        |
| <b>220223</b>               | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        | <b>6,000,000</b>    |   | <b>0</b>                          | <b>6,000,000</b>         |
| 22022301                    | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                     |   | 0                                 | 0                        |
| 22022302                    | BOOKS  |                     |   | 0                                 | 0                        |
| <b>220224</b>               | <b>MAINTENANCE SERVICES - GENERAL</b>            | <b>5,000,000</b>    |   | <b>0</b>                          | <b>5,000,000</b>         |
| 22022401                    | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                     |   | 0                                 | 0                        |
| 22022402                    | MAINTENANCE OF OFFICE FURNITURE                  |                     |   | 0                                 | 0                        |
| <b>220225</b>               | <b>TRAINING - GENERAL</b>                        | <b>600,000</b>      |   | <b>0</b>                          | <b>600,000</b>           |
| 22022501                    | LOCAL TRAINING                                   |                     |   | 0                                 | 0                        |
| 22022502                    | INTERNATIONAL TRAINING                           |                     |   | 0                                 | 0                        |
| <b>220220</b>               | <b>MISCELLANEOUS EXPENSES GENERAL</b>            | <b>6,000,000</b>    |   | <b>0</b>                          | <b>6,000,000</b>         |
| 22022001                    | REFRESHMENT & MEALS                              |                     |   | 0                                 | 0                        |
| 22022002                    | HONORARIUM & SITTING ALLOWANCE                   |                     |   | 0                                 | 0                        |
|                             | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>47,170,000</b>   |   | <b>0</b>                          | <b>47,170,000</b>        |



**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| DEPARTMENT OF PARASTATALS |  | '011100700200     |                                  |                            |                   |
|---------------------------|--|-------------------|----------------------------------|----------------------------|-------------------|
| ECONOMIC CODE             | DETAILED EXPENDITURE                             | BUDGET 2020       | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE |
| <b>2</b>                  |  |                   |                                  | 0                          | 0                 |
| <b>21</b>                 | <b>PERSONNEL COST</b>                            |                   |                                  | 0                          | 0                 |
| 2101                      | SALARY   |                   |                                  | 0                          | 0                 |
| 210101                    | <b>SALARIES AND WAGES</b>                        | 8,190,000         |                                  | 0                          | 8,190,000         |
| 21010101                  | SALARY   |                   |                                  | 0                          | 0                 |
| 21010102                  | OVER TIME PAYMENTS                               |                   |                                  | 0                          | 0                 |
| 21010103                  | CONSOLIDATED REVENUE FUND CHARGE- SALARIES       |                   |                                  | 0                          | 0                 |
| <b>2102</b>               | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>        |                   |                                  | 0                          | 0                 |
| 210201                    | <b>ALLOWANCES</b>                                | 1,000,000         |                                  | 0                          | 1,000,000         |
| 21020101                  | NON REGULAR ALLOWANCES                           |                   |                                  | 0                          | 0                 |
| <b>22</b>                 | <b>OTHER RECURRENT COSTS</b>                     |                   |                                  | 0                          | 0                 |
| 2202                      | <b>OVERHEAD COST</b>                             |                   |                                  | 0                          | 0                 |
| 220221                    | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          | 260,000           |                                  | 0                          | 260,000           |
| 22022101                  | LOCAL TRAVEL & TRANSPORT: TRAINING               |                   |                                  | 0                          | 0                 |
| 22022102                  | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                   |                                  | 0                          | 0                 |
| 220222                    | <b>UTILITIES - GENERAL</b>                       | 200,000           |                                  | 0                          | 200,000           |
| 22022201                  | ELECTRICITY CHARGES                              |                   |                                  | 0                          | 0                 |
| 22022202                  | TELEPHONE CHARGES                                |                   |                                  | 0                          | 0                 |
| 220223                    | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        | 260,000           |                                  | 0                          | 260,000           |
| 22022301                  | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                   |                                  | 0                          | 0                 |
| 22022302                  | BOOKS  |                   |                                  | 0                          | 0                 |
|                           | NEWSPAPERS                                       |                   |                                  | 0                          | 0                 |
| 220224                    | <b>MAINTENANCE SERVICES - GENERAL</b>            | 200,000           |                                  | 0                          | 200,000           |
| 22022401                  | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                   |                                  | 0                          | 0                 |
| 22022402                  | MAINTENANCE OF OFFICE FURNITURE                  |                   |                                  | 0                          | 0                 |
| 220225                    | <b>TRAINING - GENERAL</b>                        | 170,000           |                                  | 0                          | 170,000           |
| 22022501                  | LOCAL TRAINING                                   |                   |                                  | 0                          | 0                 |
| 22022502                  | INTERNATIONAL TRAINING                           |                   |                                  | 0                          | 0                 |
| 220220                    | <b>MISCELLANEOUS EXPENSES GENERAL</b>            | 300,000           |                                  | 0                          | 300,000           |
| 22022001                  | REFRESHMENT & MEALS                              |                   |                                  | 0                          | 0                 |
| 22022002                  | HONORARIUM & SITTING ALLOWANCE                   |                   |                                  | 0                          | 0                 |
|                           | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>10,580,000</b> |                                  | <b>0</b>                   | <b>10,580,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**NEW PARTNERSHIP FOR AFFRICA DEVELOPMENT PROJECT**

'111028000100

| ECONOMIC CODE | DETAILED EXPENDITURE                              | BUDGET 2020      | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE |
|---------------|---|------------------|----------------------------------|----------------------------|-------------------|
| <b>2</b>      |   |                  |                                  | <b>0</b>                   | <b>0</b>          |
| <b>21</b>     | <b>PERSONNEL COST</b>                             |                  |                                  | <b>0</b>                   | <b>0</b>          |
| 2101          | SALARY  |                  |                                  | 0                          | 0                 |
| 210101        | <b>SALARIES AND WAGES</b>                         | <b>1,000,000</b> |                                  | <b>0</b>                   | <b>1,000,000</b>  |
| 21010101      | SALARY  |                  |                                  | 0                          | 0                 |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                      |                  |                                  | <b>0</b>                   | <b>0</b>          |
| 2202          | OVERHEAD COST                                     |                  |                                  | 0                          | 0                 |
| 220221        | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>           | <b>250,000</b>   |                                  | <b>0</b>                   | <b>250,000</b>    |
| 22022101      | LOCAL TRAVEL & TRANSPORT: TRAINING                |                  |                                  | 0                          | 0                 |
| 22022102      | LOCAL TRAVEL & TRANSPORT: OTHERS                  |                  |                                  | 0                          | 0                 |
| 220222        | <b>UTILITIES - GENERAL</b>                        | <b>100,000</b>   |                                  | <b>0</b>                   | <b>100,000</b>    |
| 22022201      | ELECTRICITY CHARGES                               |                  |                                  | 0                          | 0                 |
| 22022202      | TELEPHONE CHARGES                                 |                  |                                  | 0                          | 0                 |
| 22022210      | SOFTWARE CHARGES/ LICENCE RENEWAL                 |                  |                                  | 0                          | 0                 |
| 220223        | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>         | <b>100,000</b>   |                                  | <b>0</b>                   | <b>100,000</b>    |
| 22022301      | OFFICE STATIONERIES/COMPUTER CONSUMABLES          |                  |                                  | 0                          | 0                 |
| 22022302      | BOOKS   |                  |                                  | 0                          | 0                 |
| 22022303      | NEWSPAPERS  |                  |                                  | 0                          | 0                 |
| 220224        | <b>MAINTENANCE SERVICES - GENERAL</b>             | <b>100,000</b>   |                                  | <b>0</b>                   | <b>100,000</b>    |
| 22022401      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  |                  |                                  | 0                          | 0                 |
| 22022402      | MAINTENANCE OF OFFICE FURNITURE                   |                  |                                  | 0                          | 0                 |
| 22022403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS |                  |                                  | 0                          | 0                 |
| 220228        | <b>FUEL &amp; LUBRICANTS - GENERAL</b>            | <b>50,000</b>    |                                  | <b>0</b>                   | <b>50,000</b>     |
| 22022801      | MOTOR VEHICLE FUEL COST                           |                  |                                  | 0                          | 0                 |
| 22022802      | OTHER TRANSPORT EQUIPMENT FUEL COST               |                  |                                  | 0                          | 0                 |
| 22022803      | PLANT / GENERATOR FUEL COST                       | 90,000           |                                  | 0                          | 90,000            |
| 220229        | <b>FINANCIAL CHARGES - GENERAL</b>                |                  |                                  | <b>0</b>                   | <b>0</b>          |
| 22022901      | BANK CHARGES (OTHER THAN INTEREST)                |                  |                                  | 0                          | 0                 |
| 22022902      | INSURANCE PREMIUM                                 |                  |                                  | 0                          | 0                 |
| 220220        | <b>MISCELLANEOUS EXPENSES GENERAL</b>             |                  |                                  | <b>0</b>                   | <b>0</b>          |
| 22022001      | REFRESHMENT & MEALS                               |                  |                                  | 0                          | 0                 |
| 22022002      | HONORARIUM & SITTING ALLOWANCE                    |                  |                                  | 0                          | 0                 |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>                | <b>1,690,000</b> |                                  | <b>0</b>                   | <b>1,690,000</b>  |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| STATE EMERGENCY MANAGEMENT AGENCY (SEMA) 011100800100 |   |                    |                                  |                            |                    |
|---|---|--------------------|----------------------------------|----------------------------|--------------------|
| ECONOMIC CODE   | DETAILED EXPENDITURE                              | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
| <b>2</b>  |   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>21</b>   | <b>PERSONNEL COST</b>                             |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2101</b>   | <b>SALARY</b>                                     |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210101</b>   | <b>SALARIES AND WAGES</b>                         | <b>80,000,000</b>  |                                  | <b>0</b>                   | <b>80,000,000</b>  |
| 21010101  | SALARY  |                    |                                  | 0                          | 0                  |
| 21010102  | OVER TIME PAYMENTS                                |                    |                                  | 0                          | 0                  |
| 21010103  | CONSOLIDATED REVENUE FUND CHARGE- SALARIES        |                    |                                  | 0                          | 0                  |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>         |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210201</b>   | <b>ALLOWANCES</b>                                 | <b>5,000,000</b>   |                                  | <b>0</b>                   | <b>5,000,000</b>   |
| 21020101  | NON REGULAR ALLOWANCES                            |                    |                                  | 0                          | 0                  |
| <b>22</b>   | <b>OTHER RECURRENT COSTS</b>                      |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2202</b>   | <b>OVERHEAD COST</b>                              |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>220221</b>   | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>           | <b>4,723,000</b>   |                                  | <b>0</b>                   | <b>4,723,000</b>   |
| 22022101  | LOCAL TRAVEL & TRANSPORT: TRAINING                |                    |                                  | 0                          | 0                  |
| 22022102  | LOCAL TRAVEL & TRANSPORT: OTHERS                  |                    |                                  | 0                          | 0                  |
| <b>220222</b>   | <b>UTILITIES - GENERAL</b>                        | <b>4,320,000</b>   |                                  | <b>0</b>                   | <b>4,320,000</b>   |
| 22022201  | ELECTRICITY CHARGES                               |                    |                                  | 0                          | 0                  |
| 22022202  | TELEPHONE CHARGES                                 |                    |                                  | 0                          | 0                  |
| <b>220223</b>   | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>         | <b>7,590,000</b>   |                                  | <b>0</b>                   | <b>7,590,000</b>   |
| 22022301  | OFFICE STATIONERIES/COMPUTER CONSUMABLES          |                    |                                  | 0                          | 0                  |
| 22022302  | BOOKS   |                    |                                  | 0                          | 0                  |
| 22022303  | NEWSPAPERS  |                    |                                  | 0                          | 0                  |
| <b>220224</b>   | <b>MAINTENANCE SERVICES - GENERAL</b>             | <b>5,900,000</b>   |                                  | <b>0</b>                   | <b>5,900,000</b>   |
| 22022401  | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  |                    |                                  | 0                          | 0                  |
| 22022402  | MAINTENANCE OF OFFICE FURNITURE                   |                    |                                  | 0                          | 0                  |
| 22022403  | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS |                    |                                  | 0                          | 0                  |
| <b>220225</b>   | <b>TRAINING - GENERAL</b>                         | <b>5,940,000</b>   |                                  | <b>0</b>                   | <b>5,940,000</b>   |
| 22022501  | LOCAL TRAINING                                    |                    |                                  | 0                          | 0                  |
| 22022502  | INTERNATIONAL TRAINING                            |                    |                                  | 0                          | 0                  |
| <b>220226</b>   | <b>OTHER SERVICES - GENERAL</b>                   | <b>8,627,000</b>   |                                  | <b>0</b>                   | <b>8,627,000</b>   |
| 22022601  | SECURITY SERVICES                                 |                    |                                  | 0                          | 0                  |
| 22022602  | OFFICE RENT                                       |                    |                                  | 0                          | 0                  |
| <b>220228</b>   | <b>FUEL &amp; LUBRICANTS - GENERAL</b>            | <b>400,000</b>     |                                  | <b>0</b>                   | <b>400,000</b>     |
| 22022801  | MOTOR VEHICLE FUEL COST                           |                    |                                  | 0                          | 0                  |
| <b>220229</b>   | <b>FINANCIAL CHARGES - GENERAL</b>                | <b>100,000</b>     |                                  | <b>0</b>                   | <b>100,000</b>     |
| 22022901  | BANK CHARGES (OTHER THAN INTEREST)                |                    |                                  | 0                          | 0                  |
| 22022902  | INSURANCE PREMIUM                                 |                    |                                  | 0                          | 0                  |
| <b>220220</b>   | <b>MISCELLANEOUS EXPENSES GENERAL</b>             | <b>6,000,000</b>   |                                  | <b>0</b>                   | <b>6,000,000</b>   |
| 22022001  | REFRESHMENT & MEALS                               |                    |                                  | 0                          | 0                  |
| 22022002  | HONORARIUM & SITTING ALLOWANCE                    |                    |                                  | 0                          | 0                  |
| <b>TOTAL RECURRENT EXPENDITURE</b>                    |   | <b>128,600,000</b> |                                  | <b>0</b>                   | <b>128,600,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b> |   |                    |   |                                   |                          |
|--|---|--------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                                 | <b>DETAILED EXPENDITURE</b>                             | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>   |   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>  | <b>PERSONNEL COST</b>                                   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>  | <b>SALARY</b>   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>  | <b>SALARIES AND WAGES</b>                               | <b>347,252,000</b> |   | <b>0</b>                          | <b>347,252,000</b>       |
| 21010101   | SALARY  |                    |   | 0                                 | 0                        |
| <b>2102</b>  | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>  | <b>ALLOWANCES</b>                                       | <b>33,600,000</b>  |   | <b>0</b>                          | <b>33,600,000</b>        |
| 21020101   | NON REGULAR ALLOWANCES                                  |                    |   | 0                                 | 0                        |
| <b>22</b>  | <b>OTHER RECURRENT COSTS</b>                            |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>  | <b>OVERHEAD COST</b>                                    |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>  | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022101   | LOCAL TRAVEL & TRANSPORT: TRAINING                      | 5,000,000          |   | 0                                 | 5,000,000                |
| 22022102   | LOCAL TRAVEL & TRANSPORT: OTHERS                        | 6,000,000          |   | 0                                 | 6,000,000                |
| <b>220222</b>  | <b>UTILITIES - GENERAL</b>                              | <b>2,000,000</b>   |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022201   | ELECTRICITY CHARGES                                     |                    |   | 0                                 | 0                        |
| 22022202   | TELEPHONE CHARGES                                       |                    |   | 0                                 | 0                        |
| <b>220223</b>  | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>1,208,000</b>   |   | <b>0</b>                          | <b>1,208,000</b>         |
| 22022301   | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                    |   | 0                                 | 0                        |
| 22022302   | BOOKS   |                    |   | 0                                 | 0                        |
| <b>220224</b>  | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>2,000,000</b>   |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022401   | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                    |   | 0                                 | 0                        |
| 22022402   | MAINTENANCE OF OFFICE FURNITURE                         | 7,000,000          |   | 0                                 | 7,000,000                |
| <b>220225</b>  | <b>TRAINING - GENERAL</b>                               |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022501   | LOCAL TRAINING  |                    |   | 0                                 | 0                        |
| 22022502   | INTERNATIONAL TRAINING                                  |                    |   | 0                                 | 0                        |
| <b>220227</b>  | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>2,000,000</b>   |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022701   | FINANCIAL CONSULTING                                    |                    |   | 0                                 | 0                        |
| 22022702   | INFORMATION TECHNOLOGY CONSULTING                       |                    |   | 0                                 | 0                        |
| <b>220220</b>  | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022001   | REFRESHMENT & MEALS                                     |                    |   | 0                                 | 0                        |
| 22022002   | HONORARIUM & SITTING ALLOWANCE                          |                    |   | 0                                 | 0                        |
| 22022003   | PUBLICITY & ADVERTISEMENTS                              | 2,000,000          |   | 0                                 | 2,000,000                |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>408,060,000</b> |   | <b>0</b>                          | <b>408,060,000</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY</b> |  | <b>'021502100100</b> |   |                                   |                          |
|---|--|----------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                                    | <b>DETAILED EXPENDITURE</b>                      | <b>BUDGET 2020</b>   | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>  |  |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>   | <b>PERSONNEL COST</b>                            |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>   | <b>SALARY</b>                                    |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>   | <b>SALARIES AND WAGES</b>                        | <b>100,000,000</b>   |   | <b>0</b>                          | <b>100,000,000</b>       |
| 21010101  | SALARY   |                      |   | 0                                 | 0                        |
| 21010102  | OVER TIME PAYMENTS                               |                      |   | 0                                 | 0                        |
| 21010103  | CONSOLIDATED REVENUE FUND CHARGE- SALARIES       |                      |   | 0                                 | 0                        |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>        |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>   | <b>ALLOWANCES</b>                                | <b>10,000,000</b>    |   | <b>0</b>                          | <b>10,000,000</b>        |
| 21020101  | NON REGULAR ALLOWANCES                           |                      |   | 0                                 | 0                        |
| <b>22</b>   | <b>OTHER RECURRENT COSTS</b>                     |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>   | <b>OVERHEAD COST</b>                             |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>   | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          | <b>1,144,000</b>     |   | <b>0</b>                          | <b>1,144,000</b>         |
| 22022101  | LOCAL TRAVEL & TRANSPORT: TRAINING               |                      |   | 0                                 | 0                        |
| 22022102  | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                      |   | 0                                 | 0                        |
| 22022103  | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING       |                      |   | 0                                 | 0                        |
| <b>220222</b>   | <b>UTILITIES - GENERAL</b>                       | <b>572,000</b>       |   | <b>0</b>                          | <b>572,000</b>           |
| 22022201  | ELECTRICITY CHARGES                              |                      |   | 0                                 | 0                        |
| 22022202  | TELEPHONE CHARGES                                |                      |   | 0                                 | 0                        |
| 22022203  | INTERNET ACCESS CHARGES                          |                      |   | 0                                 | 0                        |
| <b>220223</b>   | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        | <b>5,722,000</b>     |   | <b>0</b>                          | <b>5,722,000</b>         |
| 22022301  | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                      |   | 0                                 | 0                        |
| 22022302  | BOOKS  |                      |   | 0                                 | 0                        |
| 22022303  | NEWSPAPERS                                       |                      |   | 0                                 | 0                        |
| 22022304  | MAGAZINES & PERIODICALS                          |                      |   | 0                                 | 0                        |
| <b>220224</b>   | <b>MAINTENANCE SERVICES - GENERAL</b>            | <b>525,000</b>       |   | <b>0</b>                          | <b>525,000</b>           |
| 22022401  | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                      |   | 0                                 | 0                        |
| 22022402  | MAINTENANCE OF OFFICE FURNITURE                  |                      |   | 0                                 | 0                        |
| <b>220228</b>   | <b>FUEL &amp; LUBRICANTS - GENERAL</b>           | <b>228,000</b>       |   | <b>0</b>                          | <b>228,000</b>           |
| 22022801  | MOTOR VEHICLE FUEL COST                          |                      |   | 0                                 | 0                        |
| 22022802  | OTHER TRANSPORT EQUIPMENT FUEL COST              |                      |   | 0                                 | 0                        |
| <b>220229</b>   | <b>FINANCIAL CHARGES - GENERAL</b>               | <b>114,000</b>       |   | <b>0</b>                          | <b>114,000</b>           |
| 22022901  | BANK CHARGES (OTHER THAN INTEREST)               |                      |   | 0                                 | 0                        |
| 22022902  | INSURANCE PREMIUM                                |                      |   | 0                                 | 0                        |
| <b>220220</b>   | <b>MISCELLANEOUS EXPENSES GENERAL</b>            | <b>1,102,000</b>     |   | <b>0</b>                          | <b>1,102,000</b>         |
| 22022001  | REFRESHMENT & MEALS                              |                      |   | 0                                 | 0                        |
| 22022002  | HONORARIUM & SITTING ALLOWANCE                   |                      |   | 0                                 | 0                        |
| 22022003  | PUBLICITY & ADVERTISEMENTS                       |                      |   | 0                                 | 0                        |
| <b>TOTAL RECURRENT EXPENDITURE</b>                      |  | <b>119,407,000</b>   |   | <b>0</b>                          | <b>119,407,000</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME</b> |   | <b>'021511500100</b> |   |                                   |                          |
|---|---|----------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                                  | <b>DETAILED EXPENDITURE</b>                       | <b>BUDGET 2020</b>   | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>  |   |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>   | <b>PERSONNEL COST</b>                             |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>   | <b>SALARY</b>                                     |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>   | <b>SALARIES AND WAGES</b>                         | <b>355,400,000</b>   |   | <b>0</b>                          | <b>355,400,000</b>       |
| 21010101  | SALARY  |                      |   | 0                                 | 0                        |
| 21010102  | OVER TIME PAYMENTS                                |                      |   | 0                                 | 0                        |
| 21010103  | CONSOLIDATED REVENUE FUND CHARGE- SALARIES        |                      |   | 0                                 | 0                        |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>         |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>   | <b>ALLOWANCES</b>                                 |                      |   | <b>0</b>                          | <b>0</b>                 |
| 21020101  | NON REGULAR ALLOWANCES                            |                      |   | 0                                 | 0                        |
| <b>22</b>   | <b>OTHER RECURRENT COSTS</b>                      |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>   | <b>OVERHEAD COST</b>                              |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>   | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>           | <b>1,000,000</b>     |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022101  | LOCAL TRAVEL & TRANSPORT: TRAINING                |                      |   | 0                                 | 0                        |
| 22022102  | LOCAL TRAVEL & TRANSPORT: OTHERS                  |                      |   | 0                                 | 0                        |
| <b>220222</b>   | <b>UTILITIES - GENERAL</b>                        | <b>1,000,000</b>     |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022201  | ELECTRICITY CHARGES                               |                      |   | 0                                 | 0                        |
| 22022202  | TELEPHONE CHARGES                                 |                      |   | 0                                 | 0                        |
| <b>220223</b>   | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>         | <b>1,000,000</b>     |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022301  | OFFICE STATIONERIES/COMPUTER CONSUMABLES          |                      |   | 0                                 | 0                        |
| 22022302  | BOOKS   |                      |   | 0                                 | 0                        |
| 22022303  | NEWSPAPERS  |                      |   | 0                                 | 0                        |
| <b>220224</b>   | <b>MAINTENANCE SERVICES - GENERAL</b>             | <b>1,000,000</b>     |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022401  | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  |                      |   | 0                                 | 0                        |
| 22022402  | MAINTENANCE OF OFFICE FURNITURE                   |                      |   | 0                                 | 0                        |
| 22022403  | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS |                      |   | 0                                 | 0                        |
| <b>220226</b>   | <b>OTHER SERVICES - GENERAL</b>                   | <b>1,000,000</b>     |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022601  | SECURITY SERVICES                                 |                      |   | 0                                 | 0                        |
| 22022602  | OFFICE RENT                                       |                      |   | 0                                 | 0                        |
| 22022603  | RESIDENTIAL RENT                                  |                      |   | 0                                 | 0                        |
| <b>220228</b>   | <b>FUEL &amp; LUBRICANTS - GENERAL</b>            | <b>100,000</b>       |   | <b>0</b>                          | <b>100,000</b>           |
| 22022801  | MOTOR VEHICLE FUEL COST                           |                      |   | 0                                 | 0                        |
| 22022802  | OTHER TRANSPORT EQUIPMENT FUEL COST               |                      |   | 0                                 | 0                        |
| 22022803  | PLANT / GENERATOR FUEL COST                       |                      |   | 0                                 | 0                        |
| <b>220229</b>   | <b>FINANCIAL CHARGES - GENERAL</b>                | <b>47,000</b>        |   | <b>0</b>                          | <b>47,000</b>            |
| 22022901  | BANK CHARGES (OTHER THAN INTEREST)                |                      |   | 0                                 | 0                        |
| 22022902  | INSURANCE PREMIUM                                 |                      |   | 0                                 | 0                        |
| <b>220301</b>   | <b>STAFF LOANS &amp; ADVANCES</b>                 |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>           |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220401</b>   | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>             |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220402</b>   | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>           |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22040203  | CONTRIBUTION TO INTERNATIONAL ORGANIZATION        |                      |   | 0                                 | 0                        |
| 22040204  | EXTERNAL FINANCIAL OBLIGATIONS                    |                      |   | 0                                 | 0                        |
|   | <b>TOTAL RECURRENT</b>                            | <b>360,547,000</b>   |   | <b>0</b>                          | <b>360,547,000</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE FERTILIZER COMPANY</b> |  | <b>'02150200101</b> |   |                                   |                          |
|---------------------------------------|--|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                  | <b>DETAILED EXPENDITURE</b>                      | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                              |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                             | <b>PERSONNEL COST</b>                            |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                           | <b>SALARY</b>                                    |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                         | <b>SALARIES AND WAGES</b>                        |                     |   | <b>0</b>                          | <b>0</b>                 |
| 21010101                              | SALARY   |                     |   | 0                                 | 0                        |
| 21010102                              | OVER TIME PAYMENTS                               |                     |   | 0                                 | 0                        |
| 21010103                              | CONSOLIDATED REVENUE FUND CHARGE- SALARIES       |                     |   | 0                                 | 0                        |
| <b>2102</b>                           | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>        |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                         | <b>ALLOWANCES</b>                                | <b>250,000</b>      |   | <b>0</b>                          | <b>250,000</b>           |
| 21020101                              | NON REGULAR ALLOWANCES                           |                     |   | 0                                 | 0                        |
| <b>22</b>                             | <b>OTHER RECURRENT COSTS</b>                     |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                           | <b>OVERHEAD COST</b>                             |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                         | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          | <b>250,000</b>      |   | <b>0</b>                          | <b>250,000</b>           |
| 22022101                              | LOCAL TRAVEL & TRANSPORT: TRAINING               |                     |   | 0                                 | 0                        |
| 22022102                              | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                     |   | 0                                 | 0                        |
| 22022103                              | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING       |                     |   | 0                                 | 0                        |
| 22022104                              | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS         |                     |   | 0                                 | 0                        |
| <b>220222</b>                         | <b>UTILITIES - GENERAL</b>                       | <b>300,000</b>      |   | <b>0</b>                          | <b>300,000</b>           |
| 22022201                              | ELECTRICITY CHARGES                              |                     |   | 0                                 | 0                        |
| 22022202                              | TELEPHONE CHARGES                                |                     |   | 0                                 | 0                        |
| <b>220223</b>                         | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        | <b>250,000</b>      |   | <b>0</b>                          | <b>250,000</b>           |
| 22022301                              | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                     |   | 0                                 | 0                        |
| 22022302                              | BOOKS  |                     |   | 0                                 | 0                        |
| 22022303                              | NEWSPAPERS                                       |                     |   | 0                                 | 0                        |
| <b>220224</b>                         | <b>MAINTENANCE SERVICES - GENERAL</b>            | <b>250,000</b>      |   | <b>0</b>                          | <b>250,000</b>           |
| 22022401                              | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                     |   | 0                                 | 0                        |
| 22022402                              | MAINTENANCE OF OFFICE FURNITURE                  |                     |   | 0                                 | 0                        |
| <b>220226</b>                         | <b>OTHER SERVICES - GENERAL</b>                  | <b>300,000</b>      |   | <b>0</b>                          | <b>300,000</b>           |
| 22022601                              | SECURITY SERVICES                                |                     |   | 0                                 | 0                        |
| 22022602                              | OFFICE RENT                                      |                     |   | 0                                 | 0                        |
| 22022603                              | RESIDENTIAL RENT                                 |                     |   | 0                                 | 0                        |
| <b>220228</b>                         | <b>FUEL &amp; LUBRICANTS - GENERAL</b>           | <b>200,000</b>      |   | <b>0</b>                          | <b>200,000</b>           |
| 22022801                              | MOTOR VEHICLE FUEL COST                          |                     |   | 0                                 | 0                        |
| <b>220229</b>                         | <b>FINANCIAL CHARGES - GENERAL</b>               | <b>90,000</b>       |   | <b>0</b>                          | <b>90,000</b>            |
| 22022901                              | BANK CHARGES (OTHER THAN INTEREST)               |                     |   | 0                                 | 0                        |
| 22022902                              | INSURANCE PREMIUM                                |                     |   | 0                                 | 0                        |
|                                       | <b>TOTAL RECURRENT</b>                           | <b>1,890,000</b>    |   | <b>0</b>                          | <b>1,890,000</b>         |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>MOHAMED LAWAN COLLEGE OF AGRICULTURE</b> |  | <b>'021502100100</b> |   |                                   |                          |
|---|--|----------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                        | <b>DETAILED EXPENDITURE</b>                      | <b>BUDGET 2020</b>   | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                                    |  |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                                   | <b>PERSONNEL COST</b>                            |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                                 | <b>SALARY</b>                                    |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                               | <b>SALARIES AND WAGES</b>                        | <b>314,000,000</b>   |   | <b>0</b>                          | <b>314,000,000</b>       |
| 21010101                                    | SALARY   |                      |   | 0                                 | 0                        |
| 21010102                                    | OVER TIME PAYMENTS                               |                      |   | 0                                 | 0                        |
| 21010103                                    | CONSOLIDATED REVENUE FUND CHARGE- SALARIES       |                      |   | 0                                 | 0                        |
| <b>2102</b>                                 | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>        |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                               | <b>ALLOWANCES</b>                                | <b>25,000,000</b>    |   | <b>0</b>                          | <b>25,000,000</b>        |
| 21020101                                    | NON REGULAR ALLOWANCES                           |                      |   | 0                                 | 0                        |
| <b>22</b>                                   | <b>OTHER RECURRENT COSTS</b>                     |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                                 | <b>OVERHEAD COST</b>                             |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                               | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          | <b>2,000,000</b>     |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022101                                    | LOCAL TRAVEL & TRANSPORT: TRAINING               |                      |   | 0                                 | 0                        |
| 22022102                                    | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                      |   | 0                                 | 0                        |
| 22022103                                    | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING       |                      |   | 0                                 | 0                        |
| 22022104                                    | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS         |                      |   | 0                                 | 0                        |
| <b>220222</b>                               | <b>UTILITIES - GENERAL</b>                       | <b>2,000,000</b>     |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022201                                    | ELECTRICITY CHARGES                              |                      |   | 0                                 | 0                        |
| 22022202                                    | TELEPHONE CHARGES                                |                      |   | 0                                 | 0                        |
| <b>220223</b>                               | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        | <b>5,000,000</b>     |   | <b>0</b>                          | <b>5,000,000</b>         |
| 22022301                                    | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                      |   | 0                                 | 0                        |
| 22022302                                    | BOOKS  |                      |   | 0                                 | 0                        |
| <b>220224</b>                               | <b>MAINTENANCE SERVICES - GENERAL</b>            | <b>3,000,000</b>     |   | <b>0</b>                          | <b>3,000,000</b>         |
| 22022401                                    | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                      |   | 0                                 | 0                        |
| 22022402                                    | MAINTENANCE OF OFFICE FURNITURE                  |                      |   | 0                                 | 0                        |
| <b>220228</b>                               | <b>FUEL &amp; LUBRICANTS - GENERAL</b>           | <b>1,000,000</b>     |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022801                                    | MOTOR VEHICLE FUEL COST                          |                      |   | 0                                 | 0                        |
| 22022802                                    | OTHER TRANSPORT EQUIPMENT FUEL COST              |                      |   | 0                                 | 0                        |
| <b>220229</b>                               | <b>FINANCIAL CHARGES - GENERAL</b>               | <b>100,000</b>       |   | <b>0</b>                          | <b>100,000</b>           |
| 22022901                                    | BANK CHARGES (OTHER THAN INTEREST)               |                      |   | 0                                 | 0                        |
| <b>220220</b>                               | <b>MISCELLANEOUS EXPENSES GENERAL</b>            | <b>3,000,000</b>     |   | <b>0</b>                          | <b>3,000,000</b>         |
| 22022001                                    | REFRESHMENT & MEALS                              |                      |   | 0                                 | 0                        |
| <b>2203</b>                                 |  |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220301</b>                               | <b>STAFF LOANS</b>                               | <b>250,000</b>       |   | <b>0</b>                          | <b>250,000</b>           |
| <b>2204</b>                                 | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>          |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220401</b>                               | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>            |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220402</b>                               | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>          |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22040203                                    | CONTRIBUTION TO INTERNATIONAL ORGANIZATION       |                      |   | 0                                 | 0                        |
| 22040204                                    | EXTERNAL FINANCIAL OBLIGATIONS                   |                      |   | 0                                 | 0                        |
|   | <b>TOTAL RECURRENT</b>                           | <b>355,350,000</b>   |   | <b>0</b>                          | <b>355,350,000</b>       |



**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| MINISTRY OF TRADE, INVESTMENT, & TOURISM |  |                    |                                  |                            |                    |
|--|--|--------------------|----------------------------------|----------------------------|--------------------|
| O22200100100                             |  |                    |                                  |                            |                    |
| ECONOMIC CODE                            | DETAILED EXPENDITURE                                     | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
| <b>2</b>                                 |  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 21                                       | PERSONNEL COST   |                    |                                  | 0                          | 0                  |
| 2101                                     | SALARY   |                    |                                  | 0                          | 0                  |
| 210101                                   | SALARIES AND WAGES                                       | 105,000,000        |                                  | 0                          | 105,000,000        |
| 21010101                                 | SALARY   |                    |                                  | 0                          | 0                  |
| 210201                                   | ALLOWANCES   | 10,000,000         | 16,083,080                       | 16,083,080                 | -6,083,080         |
| 21020101                                 | NON REGULAR ALLOWANCES                                   |                    |                                  | 0                          | 0                  |
| 2202                                     | OVERHEAD COST  |                    |                                  | 0                          | 0                  |
| 220221                                   | TRAVEL & TRANSPORT - GENERAL                             | 4,300,000          |                                  | 0                          | 4,300,000          |
| 22022101                                 | LOCAL TRAVEL & TRANSPORT: TRAINING                       |                    |                                  | 0                          | 0                  |
| 220222                                   | UTILITIES - GENERAL                                      | 1,050,000          |                                  | 0                          | 1,050,000          |
| 22022201                                 | ELECTRICITY CHARGES                                      |                    |                                  | 0                          | 0                  |
| 220223                                   | MATERIALS & SUPPLIES - GENERAL                           | 2,100,000          |                                  | 0                          | 2,100,000          |
| 22022301                                 | OFFICE STATIONERIES/COMPUTER CONSUMABLES                 |                    |                                  | 0                          | 0                  |
| 22022313                                 | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) |                    |                                  | 0                          | 0                  |
| 220224                                   | MAINTENANCE SERVICES - GENERAL                           |                    |                                  | 0                          | 0                  |
| 22022401                                 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP             | 5,200,000          |                                  | 0                          | 5,200,000          |
| 22022402                                 | MAINTENANCE OF OFFICE FURNITURE                          |                    |                                  | 0                          | 0                  |
| 220225                                   | TRAINING - GENERAL                                       | 1,500,000          |                                  | 0                          | 1,500,000          |
| 22022501                                 | LOCAL TRAINING   |                    |                                  | 0                          | 0                  |
| 220226                                   | OTHER SERVICES - GENERAL                                 | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022601                                 | SECURITY SERVICES  |                    |                                  | 0                          | 0                  |
| 22022606                                 | LAND USE CHARGES   |                    |                                  | 0                          | 0                  |
| 220227                                   | CONSULTING & PROFESSIONAL SERVICES - GENERAL             | 525,000            |                                  | 0                          | 525,000            |
| 22022701                                 | FINANCIAL CONSULTING                                     |                    |                                  | 0                          | 0                  |
| 220229                                   | FINANCIAL CHARGES - GENERAL                              | 126,000            |                                  | 0                          | 126,000            |
| 22022908                                 | DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS       |                    |                                  | 0                          | 0                  |
| 220220                                   | MISCELLANEOUS EXPENSES GENERAL                           | 1,575,000          |                                  | 0                          | 1,575,000          |
| 22022001                                 | REFRESHMENT & MEALS                                      |                    |                                  | 0                          | 0                  |
| 220301                                   | STAFF LOANS & ADVANCES                                   |                    |                                  | 0                          | 0                  |
| 220401                                   | LOCAL GRANTS AND CONTRIBUTIONS                           |                    |                                  | 0                          | 0                  |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>                       | <b>133,376,000</b> | <b>16,083,080</b>                | <b>16,083,080</b>          | <b>117,292,920</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>MAIDUGURI INTERNATIONAL HOTEL</b> |  | <b>'022205200200</b> |   |                                   |                          |
|--------------------------------------|--|----------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                 | <b>DETAILED EXPENDITURE</b>                | <b>BUDGET 2020</b>   | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                             |  |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                            | <b>PERSONNEL COST</b>                      |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                          | <b>SALARY</b>                              |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                        | <b>SALARIES AND WAGES</b>                  |                      |   | <b>0</b>                          | <b>0</b>                 |
| 21010101                             | SALARY                                     |                      |   | 0                                 | 0                        |
| 21010102                             | OVER TIME PAYMENTS                         |                      |   | 0                                 | 0                        |
| 21010103                             | CONSOLIDATED REVENUE FUND CHARGE- SALARIES |                      |   | 0                                 | 0                        |
| <b>2102</b>                          | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>  | <b>2,000,000</b>     |   | <b>0</b>                          | <b>2,000,000</b>         |
| <b>210201</b>                        | <b>ALLOWANCES</b>                          |                      |   | <b>0</b>                          | <b>0</b>                 |
| 21020101                             | NON REGULAR ALLOWANCES                     |                      |   | 0                                 | 0                        |
| <b>220222</b>                        | <b>UTILITIES - GENERAL</b>                 |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022201                             | ELECTRICITY CHARGES                        |                      |   | 0                                 | 0                        |
| 22022202                             | TELEPHONE CHARGES                          |                      |   | 0                                 | 0                        |
|                                      | <b>TOTAL RECURRENT EXPENDITURE</b>         | <b>2,000,000</b>     |   | <b>0</b>                          | <b>2,000,000</b>         |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>Maiduguri Kano Motor Park and Market</b> |  | <b>'022205400200</b> |   |                                   |                          |
|---|--|----------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                        | <b>DETAILED EXPENDITURE</b>                      | <b>BUDGET 2020</b>   | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                                    |  |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                                   | <b>PERSONNEL COST</b>                            |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                                 | <b>SALARY</b>                                    |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                               | <b>SALARIES AND WAGES</b>                        | <b>22,700,000</b>    |   | <b>0</b>                          | <b>22,700,000</b>        |
| 21010101                                    | SALARY   |                      |   | 0                                 | 0                        |
| 21010102                                    | OVER TIME PAYMENTS                               |                      |   | 0                                 | 0                        |
| 21010103                                    | CONSOLIDATED REVENUE FUND CHARGE- SALARIES       |                      |   | 0                                 | 0                        |
| <b>22</b>                                   | <b>OTHER RECURRENT COSTS</b>                     |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                                 | <b>OVERHEAD COST</b>                             |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                               | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          | <b>600,000</b>       |   | <b>0</b>                          | <b>600,000</b>           |
| 22022101                                    | LOCAL TRAVEL & TRANSPORT: TRAINING               |                      |   | 0                                 | 0                        |
| 22022102                                    | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                      |   | 0                                 | 0                        |
| 22022103                                    | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING       |                      |   | 0                                 | 0                        |
| 22022104                                    | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS         |                      |   | 0                                 | 0                        |
| <b>220222</b>                               | <b>UTILITIES - GENERAL</b>                       | <b>100,000</b>       |   | <b>0</b>                          | <b>100,000</b>           |
| 22022201                                    | ELECTRICITY CHARGES                              |                      |   | 0                                 | 0                        |
| 22022202                                    | TELEPHONE CHARGES                                |                      |   | 0                                 | 0                        |
| <b>220224</b>                               | <b>MAINTENANCE SERVICES - GENERAL</b>            | <b>100,000</b>       |   | <b>0</b>                          | <b>100,000</b>           |
| 22022401                                    | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                      |   | 0                                 | 0                        |
| 22022402                                    | MAINTENANCE OF OFFICE FURNITURE                  |                      |   | 0                                 | 0                        |
| <b>220228</b>                               | <b>FUEL &amp; LUBRICANTS - GENERAL</b>           | <b>100,000</b>       |   | <b>0</b>                          | <b>100,000</b>           |
| 22022801                                    | MOTOR VEHICLE FUEL COST                          |                      |   | 0                                 | 0                        |
| 22022802                                    | OTHER TRANSPORT EQUIPMENT FUEL COST              |                      |   | 0                                 | 0                        |
| <b>220229</b>                               | <b>FINANCIAL CHARGES - GENERAL</b>               | <b>50,000</b>        |   | <b>0</b>                          | <b>50,000</b>            |
| 22022901                                    | BANK CHARGES (OTHER THAN INTEREST)               |                      |   | 0                                 | 0                        |
| 22022902                                    | INSURANCE PREMIUM                                |                      |   | 0                                 | 0                        |
| <b>220220</b>                               | <b>MISCELLANEOUS EXPENSES GENERAL</b>            | <b>100,000</b>       |   | <b>0</b>                          | <b>100,000</b>           |
| 22022001                                    | REFRESHMENT & MEALS                              |                      |   | 0                                 | 0                        |
| 22022002                                    | HONORARIUM & SITTING ALLOWANCE                   |                      |   | 0                                 | 0                        |
| <b>2203</b>                                 |  |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220301</b>                               | <b>STAFF LOANS</b>                               | <b>100,000</b>       |   | <b>0</b>                          | <b>100,000</b>           |
|   | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>23,850,000</b>    |   | <b>0</b>                          | <b>23,850,000</b>        |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BOPLAS INDUSTRIES LIMITED '022205700100</b> |   |                    |   |                                   |                          |
|--|---|--------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                           | <b>DETAILED EXPENDITURE</b>                             | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                                       |   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                                      | <b>PERSONNEL COST</b>                                   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                                    | <b>SALARY</b>   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                                  | <b>SALARIES AND WAGES</b>                               | <b>37,000,000</b>  |   | <b>0</b>                          | <b>37,000,000</b>        |
| 21010101                                       | SALARY  |                    |   | 0                                 | 0                        |
| 21010102                                       | OVER TIME PAYMENTS                                      |                    |   | 0                                 | 0                        |
| 21010103                                       | CONSOLIDATED REVENUE FUND CHARGE- SALARIES              |                    |   | 0                                 | 0                        |
| <b>22</b>                                      | <b>OTHER RECURRENT COSTS</b>                            |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                                    | <b>OVERHEAD COST</b>                                    |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                                  | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>1,389,000</b>   |   | <b>0</b>                          | <b>1,389,000</b>         |
| 22022101                                       | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                    |   | 0                                 | 0                        |
| <b>220222</b>                                  | <b>UTILITIES - GENERAL</b>                              | <b>1,000,000</b>   |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022201                                       | ELECTRICITY CHARGES                                     |                    |   | 0                                 | 0                        |
| 22022202                                       | TELEPHONE CHARGES                                       |                    |   | 0                                 | 0                        |
| 22022203                                       | INTERNET ACCESS CHARGES                                 | 100,000            |   | 0                                 | 100,000                  |
| <b>220223</b>                                  | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>1,000,000</b>   |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022301                                       | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                    |   | 0                                 | 0                        |
| 22022302                                       | BOOKS   |                    |   | 0                                 | 0                        |
| 22022303                                       | NEWSPAPERS  |                    |   | 0                                 | 0                        |
| <b>220225</b>                                  | <b>TRAINING - GENERAL</b>                               | <b>1,000,000</b>   |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022501                                       | LOCAL TRAINING  |                    |   | 0                                 | 0                        |
| 22022502                                       | INTERNATIONAL TRAINING                                  |                    |   | 0                                 | 0                        |
| <b>220226</b>                                  | <b>OTHER SERVICES - GENERAL</b>                         | <b>1,000,000</b>   |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022601                                       | SECURITY SERVICES                                       |                    |   | 0                                 | 0                        |
| 22022602                                       | OFFICE RENT   |                    |   | 0                                 | 0                        |
| <b>220227</b>                                  | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>6,000,000</b>   |   | <b>0</b>                          | <b>6,000,000</b>         |
| 22022701                                       | FINANCIAL CONSULTING                                    |                    |   | 0                                 | 0                        |
| 22022702                                       | INFORMATION TECHNOLOGY CONSULTING                       |                    |   | 0                                 | 0                        |
| 22022709                                       | AUDITING OF ACCOUNTS                                    |                    |   | 0                                 | 0                        |
| <b>220228</b>                                  | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>12,000,000</b>  |   | <b>0</b>                          | <b>12,000,000</b>        |
| 22022801                                       | MOTOR VEHICLE FUEL COST                                 |                    |   | 0                                 | 0                        |
| 22022802                                       | OTHER TRANSPORT EQUIPMENT FUEL COST                     |                    |   | 0                                 | 0                        |
| <b>220229</b>                                  | <b>FINANCIAL CHARGES - GENERAL</b>                      | <b>120,000</b>     |   | <b>0</b>                          | <b>120,000</b>           |
| 22022901                                       | BANK CHARGES (OTHER THAN INTEREST)                      |                    |   | 0                                 | 0                        |
| 22022902                                       | INSURANCE PREMIUM                                       |                    |   | 0                                 | 0                        |
| <b>220220</b>                                  | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>1,500,000</b>   |   | <b>0</b>                          | <b>1,500,000</b>         |
| 22022001                                       | REFRESHMENT & MEALS                                     |                    |   | 0                                 | 0                        |
| 22022002                                       | HONORARIUM & SITTING ALLOWANCE                          |                    |   | 0                                 | 0                        |
| <b>2203</b>                                    |   |                    |   | <b>0</b>                          | <b>0</b>                 |
| 220301   | STAFF LOAN AND ADVANCE                                  | 1,000,000          |   | 0                                 | 1,000,000                |
| <b>2204</b>                                    | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 |                    |   | <b>0</b>                          | <b>0</b>                 |
| 220401   | LOCAL GRANTS AND CONTRIBUTIONS                          |                    |   | 0                                 | 0                        |
| 220402   | FOREIGN GRANTS AND CONTRIBUTIONS                        |                    |   | 0                                 | 0                        |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>63,109,000</b>  |   | <b>0</b>                          | <b>63,109,000</b>        |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| SODA ASH COMPANY LIMITED '022202100600 |  |                   |                                  |                            |                   |
|--|--|-------------------|----------------------------------|----------------------------|-------------------|
| ECONOMIC CODE                          | DETAILED EXPENDITURE                             | BUDGET 2020       | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE |
| 2                                      |  |                   |                                  | 0                          | 0                 |
| 21                                     | PERSONNEL COST                                   |                   |                                  | 0                          | 0                 |
| 2101                                   | SALARY   |                   |                                  | 0                          | 0                 |
| 210101                                 | SALARIES AND WAGES                               | 15,000,000        |                                  | 0                          | 15,000,000        |
| 21010101                               | SALARY   |                   |                                  | 0                          | 0                 |
| 21010102                               | OVER TIME PAYMENTS                               |                   |                                  | 0                          | 0                 |
| 21010103                               | CONSOLIDATED REVENUE FUND CHARGE- SALARIES       |                   |                                  | 0                          | 0                 |
| 2102                                   | ALLOWANCES AND SOCIAL CONTRIBUTION               |                   |                                  | 0                          | 0                 |
| 210201                                 | ALLOWANCES                                       | 500,000           |                                  | 0                          | 500,000           |
| 21020101                               | NON REGULAR ALLOWANCES                           |                   |                                  | 0                          | 0                 |
| 22                                     | OTHER RECURRENT COSTS                            |                   |                                  | 0                          | 0                 |
| 2202                                   | OVERHEAD COST                                    |                   |                                  | 0                          | 0                 |
| 220221                                 | TRAVEL & TRANSPORT - GENERAL                     |                   |                                  | 0                          | 0                 |
| 22022101                               | LOCAL TRAVEL & TRANSPORT: TRAINING               |                   |                                  | 0                          | 0                 |
| 22022104                               | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS         |                   |                                  | 0                          | 0                 |
| 220222                                 | UTILITIES - GENERAL                              |                   |                                  | 0                          | 0                 |
| 22022201                               | ELECTRICITY CHARGES                              |                   |                                  | 0                          | 0                 |
| 22022202                               | TELEPHONE CHARGES                                |                   |                                  | 0                          | 0                 |
| 22022203                               | INTERNET ACCESS CHARGES                          |                   |                                  | 0                          | 0                 |
| 220223                                 | MATERIALS & SUPPLIES - GENERAL                   |                   |                                  | 0                          | 0                 |
| 22022301                               | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                   |                                  | 0                          | 0                 |
| 220224                                 | MAINTENANCE SERVICES - GENERAL                   |                   |                                  | 0                          | 0                 |
| 22022401                               | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                   |                                  | 0                          | 0                 |
| 220228                                 | FUEL & LUBRICANTS - GENERAL                      |                   |                                  | 0                          | 0                 |
| 22022801                               | MOTOR VEHICLE FUEL COST                          |                   |                                  | 0                          | 0                 |
| 220229                                 | FINANCIAL CHARGES - GENERAL                      |                   |                                  | 0                          | 0                 |
| 22022901                               | BANK CHARGES (OTHER THAN INTEREST)               |                   |                                  | 0                          | 0                 |
| 22022902                               | INSURANCE PREMIUM                                |                   |                                  | 0                          | 0                 |
| 2203                                   |  |                   |                                  | 0                          | 0                 |
| 220301                                 | STAFF LOANS                                      |                   |                                  | 0                          | 0                 |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>15,500,000</b> |                                  | <b>0</b>                   | <b>15,500,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| MAIDUGURI MONDAY MARKET CO. LTD |  |                    |                                  |                            |                    |
|---------------------------------|--|--------------------|----------------------------------|----------------------------|--------------------|
| '02205400100                    |  |                    |                                  |                            |                    |
| ECONOMIC CODE                   | DETAILED EXPENDITURE                                     | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
| <b>2</b>                        |  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>21</b>                       | <b>PERSONNEL COST</b>                                    |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2101</b>                     | <b>SALARY</b>  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210101</b>                   | <b>SALARIES AND WAGES</b>                                | <b>100,500,000</b> |                                  | <b>0</b>                   | <b>100,500,000</b> |
| 21010101                        | SALARY   |                    |                                  | 0                          | 0                  |
| 21010102                        | OVER TIME PAYMENTS                                       |                    |                                  | 0                          | 0                  |
| 21010103                        | CONSOLIDATED REVENUE FUND CHARGE- SALARIES               |                    |                                  | 0                          | 0                  |
| <b>2102</b>                     | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210201</b>                   | <b>ALLOWANCES</b>  | <b>11,400,000</b>  |                                  | <b>0</b>                   | <b>11,400,000</b>  |
| 21020101                        | NON REGULAR ALLOWANCES                                   |                    |                                  | 0                          | 0                  |
| <b>22</b>                       | <b>OTHER RECURRENT COSTS</b>                             |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2202</b>                     | <b>OVERHEAD COST</b>                                     |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>220221</b>                   | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                  | <b>500,000</b>     |                                  | <b>0</b>                   | <b>500,000</b>     |
| 22022101                        | LOCAL TRAVEL & TRANSPORT: TRAINING                       |                    |                                  | 0                          | 0                  |
| 22022102                        | LOCAL TRAVEL & TRANSPORT: OTHERS                         |                    |                                  | 0                          | 0                  |
| 22022103                        | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING               |                    |                                  | 0                          | 0                  |
| 22022104                        | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                 |                    |                                  | 0                          | 0                  |
| <b>220222</b>                   | <b>UTILITIES - GENERAL</b>                               | <b>1,000,000</b>   |                                  | <b>0</b>                   | <b>1,000,000</b>   |
| 22022201                        | ELECTRICITY CHARGES                                      |                    |                                  | 0                          | 0                  |
| 22022202                        | TELEPHONE CHARGES  |                    |                                  | 0                          | 0                  |
| 22022203                        | INTERNET ACCESS CHARGES                                  |                    |                                  | 0                          | 0                  |
| <b>220223</b>                   | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                | <b>1,500,000</b>   |                                  | <b>0</b>                   | <b>1,500,000</b>   |
| 22022301                        | OFFICE STATIONERIES/COMPUTER CONSUMABLES                 |                    |                                  | 0                          | 0                  |
| 22022302                        | BOOKS  |                    |                                  | 0                          | 0                  |
| 22022303                        | NEWSPAPERS   |                    |                                  | 0                          | 0                  |
| 22022313                        | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) |                    |                                  | 0                          | 0                  |
| <b>220226</b>                   | <b>OTHER SERVICES - GENERAL</b>                          | <b>1,000,000</b>   |                                  | <b>0</b>                   | <b>1,000,000</b>   |
| 22022601                        | SECURITY SERVICES  |                    |                                  | 0                          | 0                  |
| 22022602                        | OFFICE RENT  |                    |                                  | 0                          | 0                  |
| <b>220228</b>                   | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                   | <b>300,000</b>     |                                  | <b>0</b>                   | <b>300,000</b>     |
| 22022801                        | MOTOR VEHICLE FUEL COST                                  |                    |                                  | 0                          | 0                  |
| 22022802                        | OTHER TRANSPORT EQUIPMENT FUEL COST                      |                    |                                  | 0                          | 0                  |
| 22022803                        | PLANT / GENERATOR FUEL COST                              |                    |                                  | 0                          | 0                  |
| <b>220229</b>                   | <b>FINANCIAL CHARGES - GENERAL</b>                       | <b>80,000</b>      |                                  | <b>0</b>                   | <b>80,000</b>      |
| 22022901                        | BANK CHARGES (OTHER THAN INTEREST)                       |                    |                                  | 0                          | 0                  |
| 22022902                        | INSURANCE PREMIUM  |                    |                                  | 0                          | 0                  |
| <b>220220</b>                   | <b>MISCELLANEOUS EXPENSES GENERAL</b>                    | <b>1,000,000</b>   |                                  | <b>0</b>                   | <b>1,000,000</b>   |
| 22022001                        | REFRESHMENT & MEALS                                      |                    |                                  | 0                          | 0                  |
| 22022002                        | HONORARIUM & SITTING ALLOWANCE                           |                    |                                  | 0                          | 0                  |
| 22022003                        | PUBLICITY & ADVERTISEMENTS                               |                    |                                  | 0                          | 0                  |
| <b>220301</b>                   | <b>STAFF LONS</b>  | <b>400,000</b>     |                                  | <b>0</b>                   | <b>400,000</b>     |
| <b>2204</b>                     | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                  |                    |                                  | <b>0</b>                   | <b>0</b>           |
|                                 | <b>TOTAL RECURRENT EXPENDITURE</b>                       | <b>117,680,000</b> |                                  | <b>0</b>                   | <b>117,680,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO WIRE AND NAIL COMPANY LTD</b> |  | <b>'02202100400</b> |   |                                   |                          |
|--|--|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                   | <b>DETAILED EXPENDITURE</b>                      | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                               |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                              | <b>PERSONNEL COST</b>                            |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                            | <b>SALARY</b>                                    |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                          | <b>SALARIES AND WAGES</b>                        | <b>7,500,000</b>    |   | <b>0</b>                          | <b>7,500,000</b>         |
| 21010101                               | SALARY   |                     |   | 0                                 | 0                        |
| 21010102                               | OVER TIME PAYMENTS                               |                     |   | 0                                 | 0                        |
| 21010103                               | CONSOLIDATED REVENUE FUND CHARGE- SALARIES       |                     |   | 0                                 | 0                        |
| <b>2102</b>                            | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>        | <b>800,000</b>      |   | <b>0</b>                          | <b>800,000</b>           |
| <b>210201</b>                          | <b>ALLOWANCES</b>                                |                     |   | <b>0</b>                          | <b>0</b>                 |
| 21020101                               | NON REGULAR ALLOWANCES                           |                     |   | 0                                 | 0                        |
| <b>22</b>                              | <b>OTHER RECURRENT COSTS</b>                     |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                            | <b>OVERHEAD COST</b>                             |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                          | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          | <b>50,000</b>       |   | <b>0</b>                          | <b>50,000</b>            |
| 22022101                               | LOCAL TRAVEL & TRANSPORT: TRAINING               |                     |   | 0                                 | 0                        |
| 22022102                               | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                     |   | 0                                 | 0                        |
| 22022103                               | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING       |                     |   | 0                                 | 0                        |
| 22022104                               | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS         |                     |   | 0                                 | 0                        |
| <b>220222</b>                          | <b>UTILITIES - GENERAL</b>                       | <b>50,000</b>       |   | <b>0</b>                          | <b>50,000</b>            |
| 22022201                               | ELECTRICITY CHARGES                              |                     |   | 0                                 | 0                        |
| 22022202                               | TELEPHONE CHARGES                                |                     |   | 0                                 | 0                        |
| 22022203                               | INTERNET ACCESS CHARGES                          |                     |   | 0                                 | 0                        |
| <b>220223</b>                          | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        | <b>50,000</b>       |   | <b>0</b>                          | <b>50,000</b>            |
| 22022301                               | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                     |   | 0                                 | 0                        |
| 22022302                               | BOOKS  |                     |   | 0                                 | 0                        |
| 22022303                               | NEWSPAPERS                                       |                     |   | 0                                 | 0                        |
| 22022313                               | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COM     | 50,000              |   | 0                                 | 50,000                   |
| <b>220224</b>                          | <b>MAINTENANCE SERVICES - GENERAL</b>            |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022401                               | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                     |   | 0                                 | 0                        |
| 22022402                               | MAINTENANCE OF OFFICE FURNITURE                  |                     |   | 0                                 | 0                        |
| <b>220228</b>                          | <b>FUEL &amp; LUBRICANTS - GENERAL</b>           | <b>50,000</b>       |   | <b>0</b>                          | <b>50,000</b>            |
| 22022801                               | MOTOR VEHICLE FUEL COST                          |                     |   | 0                                 | 0                        |
| 22022802                               | OTHER TRANSPORT EQUIPMENT FUEL COST              |                     |   | 0                                 | 0                        |
| <b>220229</b>                          | <b>FINANCIAL CHARGES - GENERAL</b>               | <b>50,000</b>       |   | <b>0</b>                          | <b>50,000</b>            |
| 22022901                               | BANK CHARGES (OTHER THAN INTEREST)               |                     |   | 0                                 | 0                        |
| <b>220220</b>                          | <b>MISCELLANEOUS EXPENSES GENERAL</b>            | <b>100,000</b>      |   | <b>0</b>                          | <b>100,000</b>           |
| 22022001                               | REFRESHMENT & MEALS                              |                     |   | 0                                 | 0                        |
| 22022002                               | HONORARIUM & SITTING ALLOWANCE                   |                     |   | 0                                 | 0                        |
| 22022003                               | PUBLICITY & ADVERTISEMENTS                       |                     |   | 0                                 | 0                        |
| <b>2203</b>                            |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220301</b>                          | <b>STAFF LOANS AND ADVANCES</b>                  | <b>50,000</b>       |   | <b>0</b>                          | <b>50,000</b>            |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>8,750,000</b>    |   | <b>0</b>                          | <b>8,750,000</b>         |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO INVESTMENT COMPANY LTD</b> |   |                    |   |                                   |                          |
|-------------------------------------|---|--------------------|---|-----------------------------------|--------------------------|
| <b>'022220190100</b>                |   |                    |   |                                   |                          |
| <b>ECONOMIC CODE</b>                | <b>DETAILED EXPENDITURE</b>                           | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                            |   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                           | <b>PERSONNEL COST</b>                                 |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                         | <b>SALARY</b>   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                       | <b>SALARIES AND WAGES</b>                             | <b>23,000,000</b>  |   | <b>0</b>                          | <b>23,000,000</b>        |
| 21010101                            | SALARY  |                    |   | 0                                 | 0                        |
| 21010102                            | OVER TIME PAYMENTS                                    |                    |   | 0                                 | 0                        |
| 21010103                            | CONSOLIDATED REVENUE FUND CHARGE- SALARIES            |                    |   | 0                                 | 0                        |
| <b>2102</b>                         | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>             |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                       | <b>ALLOWANCES</b>                                     | <b>1,864,000</b>   |   | <b>0</b>                          | <b>1,864,000</b>         |
| 21020101                            | NON REGULAR ALLOWANCES                                |                    |   | 0                                 | 0                        |
| <b>210202</b>                       | <b>SOCIAL CONTRIBUTIONS</b>                           |                    |   | <b>0</b>                          | <b>0</b>                 |
| 21020223                            | GROUP LIFE INSURANCE                                  | 1,325,000          |   | 0                                 | 1,325,000                |
| <b>2103</b>                         | <b>SOCIAL BENEFITS</b>                                |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210301</b>                       | <b>SOCIAL BENEFITS</b>                                |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21030101</b>                     | <b>GRATUITY</b>                                       |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21030102</b>                     | <b>PENSION</b>  | <b>1,852,000</b>   |   | <b>0</b>                          | <b>1,852,000</b>         |
| <b>21030103</b>                     | <b>DEATH BENEFITS</b>                                 |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>22</b>                           | <b>OTHER RECURRENT COSTS</b>                          |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                         | <b>OVERHEAD COST</b>                                  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                       | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>               |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022101                            | LOCAL TRAVEL & TRANSPORT: TRAINING                    | 418,000            |   | 0                                 | 418,000                  |
| 22022102                            | LOCAL TRAVEL & TRANSPORT: OTHERS                      |                    |   | 0                                 | 0                        |
| 22022103                            | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING            |                    |   | 0                                 | 0                        |
| 22022104                            | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS              |                    |   | 0                                 | 0                        |
| <b>220222</b>                       | <b>UTILITIES - GENERAL</b>                            |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022201                            | ELECTRICITY CHARGES                                   | 94,000             |   | 0                                 | 94,000                   |
| 22022202                            | TELEPHONE CHARGES                                     |                    |   | 0                                 | 0                        |
| 22022203                            | INTERNET ACCESS CHARGES                               |                    |   | 0                                 | 0                        |
| 22022204                            | SATELLITE BROADCASTING ACCESS CHARGES                 |                    |   | 0                                 | 0                        |
| 22022205                            | WATER RATES   | 26,000             |   | 0                                 | 26,000                   |
| 22022206                            | SEWAGE CHARGES  |                    |   | 0                                 | 0                        |
| <b>220223</b>                       | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>             |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022301                            | OFFICE STATIONERIES/COMPUTER CONSUMABLES              | 108,000            |   | 0                                 | 108,000                  |
| 22022302                            | BOOKS   |                    |   | 0                                 | 0                        |
| 22022308                            | FIELD & CAMPING MATERIALS SUPPLIES                    |                    |   | 0                                 | 0                        |
| 22022309                            | UNIFORMS & OTHER CLOTHING                             |                    |   | 0                                 | 0                        |
| <b>220224</b>                       | <b>MAINTENANCE SERVICES - GENERAL</b>                 |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022401                            | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP          | 130,000            |   | 0                                 | 130,000                  |
| 22022402                            | MAINTENANCE OF OFFICE FURNITURE                       | 122,000            |   | 0                                 | 122,000                  |
| 22022403                            | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS     | 70,000             |   | 0                                 | 70,000                   |
| 22022404                            | MAINTENANCE OF OFFICE / IT EQUIPMENTS                 | 69,000             |   | 0                                 | 69,000                   |
| 22022405                            | MAINTENANCE OF PLANTS/GENERATORS                      | 190,000            |   | 0                                 | 190,000                  |
| 22022501                            | LOCAL TRAINING  |                    |   | 0                                 | 0                        |
| 22022502                            | INTERNATIONAL TRAINING                                |                    |   | 0                                 | 0                        |
| <b>220226</b>                       | <b>OTHER SERVICES - GENERAL</b>                       |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022601                            | SECURITY SERVICES                                     |                    |   | 0                                 | 0                        |
| 22022602                            | OFFICE RENT   | 183,000            |   | 0                                 | 183,000                  |
| 22022603                            | RESIDENTIAL RENT                                      |                    |   | 0                                 | 0                        |
| 22022702                            | INFORMATION TECHNOLOGY CONSULTING                     |                    |   | 0                                 | 0                        |
| 22022703                            | LEGAL SERVICES  | 126,000            |   | 0                                 | 126,000                  |
| 22022708                            | MEDICAL CONSULTING                                    |                    |   | 0                                 | 0                        |
| 22022709                            | AUDITING OF ACCOUNTS                                  | 141,000            |   | 0                                 | 141,000                  |
| <b>220228</b>                       | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022801                            | MOTOR VEHICLE FUEL COST                               | 110,000            |   | 0                                 | 110,000                  |
| <b>220220</b>                       | <b>MISCELLANEOUS EXPENSES GENERAL</b>                 |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022001                            | REFRESHMENT & MEALS                                   | 82,000             |   | 0                                 | 82,000                   |
| 22022002                            | HONORARIUM & SITTING ALLOWANCE                        |                    |   | 0                                 | 0                        |
| 22022003                            | PUBLICITY & ADVERTISEMENTS                            | 107,000            |   | 0                                 | 107,000                  |
| 22022004                            | MEDICAL EXPENSES-LOCAL                                | 913,000            |   | 0                                 | 913,000                  |
| 22022006                            | POSTAGES & COURIER SERVICES                           | 31,000             |   | 0                                 | 31,000                   |
| 22022007                            | WELFARE PACKAGES                                      | 294,000            |   | 0                                 | 294,000                  |
| 22022008                            | SUBSCRIPTION TO PROFESSIONAL BODIES                   | 78,000             |   | 0                                 | 78,000                   |
| 22022037                            | MARGIN FOR INCREASE IN COSTS                          |                    |   | 0                                 | 0                        |
| 22022041                            | CONTINGENCY   | 14,520,000         |   | 0                                 | 14,520,000               |
| 22022042                            | RECURRENT ADJUSTMENT                                  |                    |   | 0                                 | 0                        |
| <b>2203</b>                         |   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220301</b>                       | <b>STAFF LOANS AND ADVANCES</b>                       |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>23</b>                           | <b>RESEARCH AND DEVELOPMENT - RECURRENT</b>           |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2305</b>                         | <b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b> |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>230501</b>                       | <b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b> |                    |   | <b>0</b>                          | <b>0</b>                 |
| 23050101                            | RESEARCH AND DEVELOPMENT - RECURRENT (R&D)            |                    |   | 0                                 | 0                        |
|                                     | <b>TOTAL RECURRENT EXPENDITURE</b>                    | <b>45,853,000</b>  |   | <b>0</b>                          | <b>45,853,000</b>        |



**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>NEITAL NIGERIA LIMITED</b> |   |                    |   |                                   |                          |
|-------------------------------|---|--------------------|---|-----------------------------------|--------------------------|
| <b>'02202100200</b>           |   |                    |   |                                   |                          |
| <b>ECONOMIC CODE</b>          | <b>DETAILED EXPENDITURE</b>                             | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                      |   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                     | <b>PERSONNEL COST</b>                                   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                   | <b>SALARY</b>   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                 | <b>SALARIES AND WAGES</b>                               | <b>22,000,000</b>  |   | <b>0</b>                          | <b>22,000,000</b>        |
| 21010101                      | SALARY  |                    |   | 0                                 | 0                        |
| 21010102                      | OVER TIME PAYMENTS                                      |                    |   | 0                                 | 0                        |
| 21010103                      | CONSOLIDATED REVENUE FUND CHARGE- SALARIES              |                    |   | 0                                 | 0                        |
| <b>22</b>                     | <b>OTHER RECURRENT COSTS</b>                            |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                   | <b>OVERHEAD COST</b>                                    |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                 | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>2,000,000</b>   |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022101                      | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                    |   | 0                                 | 0                        |
| 22022102                      | LOCAL TRAVEL & TRANSPORT: OTHERS                        |                    |   | 0                                 | 0                        |
| <b>220222</b>                 | <b>UTILITIES - GENERAL</b>                              | <b>1,000,000</b>   |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022201                      | ELECTRICITY CHARGES                                     |                    |   | 0                                 | 0                        |
| 22022202                      | TELEPHONE CHARGES                                       |                    |   | 0                                 | 0                        |
| <b>220223</b>                 | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>1,000,000</b>   |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022301                      | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                    |   | 0                                 | 0                        |
| 22022302                      | BOOKS   |                    |   | 0                                 | 0                        |
| 22022303                      | NEWSPAPERS  |                    |   | 0                                 | 0                        |
| <b>220224</b>                 | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>2,000,000</b>   |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022401                      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                    |   | 0                                 | 0                        |
| 22022402                      | MAINTENANCE OF OFFICE FURNITURE                         |                    |   | 0                                 | 0                        |
| <b>220225</b>                 | <b>TRAINING - GENERAL</b>                               | <b>1,000,000</b>   |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022501                      | LOCAL TRAINING  |                    |   | 0                                 | 0                        |
| 22022502                      | INTERNATIONAL TRAINING                                  |                    |   | 0                                 | 0                        |
| <b>220226</b>                 | <b>OTHER SERVICES - GENERAL</b>                         | <b>500,000</b>     |   | <b>0</b>                          | <b>500,000</b>           |
| 22022601                      | SECURITY SERVICES                                       |                    |   | 0                                 | 0                        |
| <b>220227</b>                 | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>250,000</b>     |   | <b>0</b>                          | <b>250,000</b>           |
| 22022701                      | FINANCIAL CONSULTING                                    |                    |   | 0                                 | 0                        |
| 22022702                      | INFORMATION TECHNOLOGY CONSULTING                       |                    |   | 0                                 | 0                        |
| <b>220228</b>                 | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>5,000,000</b>   |   | <b>0</b>                          | <b>5,000,000</b>         |
| 22022801                      | MOTOR VEHICLE FUEL COST                                 |                    |   | 0                                 | 0                        |
| <b>220229</b>                 | <b>FINANCIAL CHARGES - GENERAL</b>                      | <b>100,000</b>     |   | <b>0</b>                          | <b>100,000</b>           |
| 22022901                      | BANK CHARGES (OTHER THAN INTEREST)                      |                    |   | 0                                 | 0                        |
| 22022902                      | INSURANCE PREMIUM                                       |                    |   | 0                                 | 0                        |
| <b>220220</b>                 | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>150,000</b>     |   | <b>0</b>                          | <b>150,000</b>           |
| 22022001                      | REFRESHMENT & MEALS                                     |                    |   | 0                                 | 0                        |
| 22022002                      | HONORARIUM & SITTING ALLOWANCE                          |                    |   | 0                                 | 0                        |
| 22022003                      | PUBLICITY & ADVERTISEMENTS                              |                    |   | 0                                 | 0                        |
|                               | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>35,000,000</b>  |   | <b>0</b>                          | <b>35,000,000</b>        |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE HOTELS LIMITED</b> |  | <b>'022205200100</b> |   |                                   |                          |
|-----------------------------------|--|----------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>              | <b>DETAILED EXPENDITURE</b>                        | <b>BUDGET 2020</b>   | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                          |  |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                         | <b>PERSONNEL COST</b>                              |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                       | <b>SALARY</b>                                      |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                     | <b>SALARIES AND WAGES</b>                          | <b>33,000,000</b>    | <b>19,062,432</b>                       | <b>19,062,432</b>                 | <b>13,937,568</b>        |
| 21010101                          | SALARY   |                      |   | 0                                 | 0                        |
| 21010102                          | OVER TIME PAYMENTS                                 |                      |   | 0                                 | 0                        |
| 21010103                          | CONSOLIDATED REVENUE FUND CHARGE- SALARIES         |                      |   | 0                                 | 0                        |
| <b>2102</b>                       | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>          |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                     | <b>ALLOWANCES</b>                                  | <b>2,000,000</b>     |   | <b>0</b>                          | <b>2,000,000</b>         |
| 21020101                          | NON REGULAR ALLOWANCES                             |                      |   | 0                                 | 0                        |
| <b>22</b>                         | <b>OTHER RECURRENT COSTS</b>                       |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                       | <b>OVERHEAD COST</b>                               |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                     | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>            | <b>1,000,000</b>     |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022101                          | LOCAL TRAVEL & TRANSPORT: TRAINING                 | 200,000              |   | 0                                 | 200,000                  |
| 22022102                          | LOCAL TRAVEL & TRANSPORT: OTHERS                   |                      |   | 0                                 | 0                        |
| 22022103                          | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING         |                      |   | 0                                 | 0                        |
| 22022104                          | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS           |                      |   | 0                                 | 0                        |
| <b>220222</b>                     | <b>UTILITIES - GENERAL</b>                         |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022201                          | ELECTRICITY CHARGES                                | 500,000              |   | 0                                 | 500,000                  |
| 22022202                          | TELEPHONE CHARGES                                  | 200,000              |   | 0                                 | 200,000                  |
| 22022203                          | INTERNET ACCESS CHARGES                            |                      |   | 0                                 | 0                        |
| <b>220223</b>                     | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>          |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022301                          | OFFICE STATIONERIES/COMPUTER CONSUMABLES           | 100,000              |   | 0                                 | 100,000                  |
| 22022302                          | BOOKS  | 1,000,000            |   | 0                                 | 1,000,000                |
| 22022303                          | NEWSPAPERS   |                      |   | 0                                 | 0                        |
| <b>220224</b>                     | <b>MAINTENANCE SERVICES - GENERAL</b>              |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022401                          | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT   |                      |   | 0                                 | 0                        |
| 22022402                          | MAINTENANCE OF OFFICE FURNITURE                    | 500,000              |   | 0                                 | 500,000                  |
| 22022403                          | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS  |                      |   | 0                                 | 0                        |
| 22022405                          | PLANT/GENERATOR                                    | 1,000,000            |   | 0                                 | 1,000,000                |
| <b>220228</b>                     | <b>FUEL &amp; LUBRICANTS - GENERAL</b>             | <b>100,000</b>       |   | <b>0</b>                          | <b>100,000</b>           |
| 22022801                          | MOTOR VEHICLE FUEL COST                            |                      |   | 0                                 | 0                        |
| 22022802                          | OTHER TRANSPORT EQUIPMENT FUEL COST                |                      |   | 0                                 | 0                        |
| 22022803                          | PLANT / GENERATOR FUEL COST                        |                      |   | 0                                 | 0                        |
| 22022806                          | COOKING GAS/FUEL COST                              |                      |   | 0                                 | 0                        |
| <b>220229</b>                     | <b>FINANCIAL CHARGES - GENERAL</b>                 | <b>200,000</b>       |   | <b>0</b>                          | <b>200,000</b>           |
| 22022901                          | BANK CHARGES (OTHER THAN INTEREST)                 |                      |   | 0                                 | 0                        |
| 22022902                          | INSURANCE PREMIUM                                  |                      |   | 0                                 | 0                        |
| 22022904                          | OTHER CRF BANK CHARGES                             |                      |   | 0                                 | 0                        |
| 22022905                          | INTEREST/DISCOUNT ON FOREIGN LOAN                  |                      |   | 0                                 | 0                        |
| 22022906                          | FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS  |                      |   | 0                                 | 0                        |
| 22022907                          | DOMESTIC INTEREST/DISCOUNT - TREASURY BILL         |                      |   | 0                                 | 0                        |
| 22022908                          | DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS |                      |   | 0                                 | 0                        |
| <b>220220</b>                     | <b>MISCELLANEOUS EXPENSES GENERAL</b>              |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022001                          | REFRESHMENT & MEALS                                |                      |   | 0                                 | 0                        |
| 22022002                          | HONORARIUM & SITTING ALLOWANCE                     | 1,000,000            |   | 0                                 | 1,000,000                |
| 22022003                          | PUBLICITY & ADVERTISEMENTS                         |                      |   | 0                                 | 0                        |
| 22022004                          | MEDICAL EXPENSES-LOCAL                             | 600,000              |   | 0                                 | 600,000                  |
| <b>2203</b>                       |  |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220301</b>                     | <b>STAFF LOAN AND ADVANCES</b>                     | <b>200,000</b>       |   | <b>0</b>                          | <b>200,000</b>           |
| <b>2204</b>                       | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>            |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220401</b>                     | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>              |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220402</b>                     | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>            |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22040203                          | CONTRIBUTION TO INTERNATIONAL ORGANIZATION         |                      |   | 0                                 | 0                        |
| 22040204                          | EXTERNAL FINANCIAL OBLIGATIONS                     |                      |   | 0                                 | 0                        |
|                                   | <b>TOTAL RECURRENT EXPENDITURE</b>                 | <b>41,600,000</b>    | <b>19,062,432</b>                       | <b>19,062,432</b>                 | <b>22,537,568</b>        |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO SUPPLY COMPANY</b> |   | <b>'022206000100</b> |   |                                   |                          |
|-----------------------------|---|----------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>        | <b>DETAILED EXPENDITURE</b>                       | <b>BUDGET 2020</b>   | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                    |   |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                   | <b>PERSONNEL COST</b>                             |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                 | <b>SALARY</b>                                     |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>               | <b>SALARIES AND WAGES</b>                         | <b>13,000,000</b>    |   | <b>0</b>                          | <b>13,000,000</b>        |
| 21010101                    | SALARY  |                      |   | 0                                 | 0                        |
| 21010102                    | OVER TIME PAYMENTS                                |                      |   | 0                                 | 0                        |
| 21010103                    | CONSOLIDATED REVENUE FUND CHARGE- SALARIES        |                      |   | 0                                 | 0                        |
| <b>22</b>                   | <b>OTHER RECURRENT COSTS</b>                      |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                 | <b>OVERHEAD COST</b>                              |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>               | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>           | <b>500,000</b>       |   | <b>0</b>                          | <b>500,000</b>           |
| 22022101                    | LOCAL TRAVEL & TRANSPORT: TRAINING                |                      |   | 0                                 | 0                        |
| 22022102                    | LOCAL TRAVEL & TRANSPORT: OTHERS                  |                      |   | 0                                 | 0                        |
| 22022103                    | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING        |                      |   | 0                                 | 0                        |
| 22022104                    | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS          |                      |   | 0                                 | 0                        |
| <b>220222</b>               | <b>UTILITIES - GENERAL</b>                        | <b>100,000</b>       |   | <b>0</b>                          | <b>100,000</b>           |
| 22022201                    | ELECTRICITY CHARGES                               |                      |   | 0                                 | 0                        |
| 22022202                    | TELEPHONE CHARGES                                 |                      |   | 0                                 | 0                        |
| <b>220223</b>               | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>         | <b>100,000</b>       |   | <b>0</b>                          | <b>100,000</b>           |
| 22022301                    | OFFICE STATIONERIES/COMPUTER CONSUMABLES          |                      |   | 0                                 | 0                        |
| 22022302                    | BOOKS   |                      |   | 0                                 | 0                        |
| 22022303                    | NEWSPAPERS  |                      |   | 0                                 | 0                        |
| 22022304                    | MAGAZINES & PERIODICALS                           |                      |   | 0                                 | 0                        |
| <b>220224</b>               | <b>MAINTENANCE SERVICES - GENERAL</b>             | <b>500,000</b>       |   | <b>0</b>                          | <b>500,000</b>           |
| 22022401                    | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  |                      |   | 0                                 | 0                        |
| 22022402                    | MAINTENANCE OF OFFICE FURNITURE                   |                      |   | 0                                 | 0                        |
| 22022403                    | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS |                      |   | 0                                 | 0                        |
| 22022413                    | MINOR ROAD MAINTENANCE                            |                      |   | 0                                 | 0                        |
| <b>220225</b>               | <b>TRAINING - GENERAL</b>                         | <b>500,000</b>       |   | <b>0</b>                          | <b>500,000</b>           |
| 22022501                    | LOCAL TRAINING                                    |                      |   | 0                                 | 0                        |
| 22022502                    | INTERNATIONAL TRAINING                            |                      |   | 0                                 | 0                        |
| <b>220226</b>               | <b>OTHER SERVICES - GENERAL</b>                   | <b>200,000</b>       |   | <b>0</b>                          | <b>200,000</b>           |
| 22022601                    | SECURITY SERVICES                                 |                      |   | 0                                 | 0                        |
| 22022602                    | OFFICE RENT                                       |                      |   | 0                                 | 0                        |
| 22022603                    | RESIDENTIAL RENT                                  |                      |   | 0                                 | 0                        |
| 22022604                    | SECURITY VOTE (INCLUDING OPERATIONS)              |                      |   | 0                                 | 0                        |
| <b>220228</b>               | <b>FUEL &amp; LUBRICANTS - GENERAL</b>            | <b>100,000</b>       |   | <b>0</b>                          | <b>100,000</b>           |
| 22022801                    | MOTOR VEHICLE FUEL COST                           |                      |   | 0                                 | 0                        |
| 22022802                    | OTHER TRANSPORT EQUIPMENT FUEL COST               |                      |   | 0                                 | 0                        |
| <b>220229</b>               | <b>FINANCIAL CHARGES - GENERAL</b>                |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022901                    | BANK CHARGES (OTHER THAN INTEREST)                |                      |   | 0                                 | 0                        |
| 23050101                    | RESEARCH AND DEVELOPMENT - RECURRENT (R&D)        |                      |   | 0                                 | 0                        |
|                             | <b>TOTAL RECURRENT EXPENDITURE</b>                | <b>15,000,000</b>    |   | <b>0</b>                          | <b>15,000,000</b>        |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| MINISTRY OF EDUCATION O51700100100 |   |                      |                                  |                            |                      |
|------------------------------------|---|----------------------|----------------------------------|----------------------------|----------------------|
| ECONOMIC CODE                      | DETAILED EXPENDITURE  | BUDGET 2020          | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE    |
| <b>2</b>                           |   |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>21</b>                          | <b>PERSONNEL COST</b>                                       |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>2101</b>                        | <b>SALARY</b>   |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>210101</b>                      | <b>SALARIES AND WAGES</b>                                   | <b>300,000,000</b>   |                                  | <b>0</b>                   | <b>300,000,000</b>   |
| 21010101                           | SALARY  |                      |                                  | 0                          | 0                    |
| 21010103                           | CONSOLIDATED REVENUE FUND CHARGE- SALARIES                  |                      |                                  | 0                          | 0                    |
| <b>2102</b>                        | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                   |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>210201</b>                      | <b>ALLOWANCES</b>   | <b>12,000,000</b>    |                                  | <b>0</b>                   | <b>12,000,000</b>    |
| 21020101                           | NON REGULAR ALLOWANCES                                      |                      |                                  | 0                          | 0                    |
| <b>22</b>                          | <b>OTHER RECURRENT COSTS</b>                                |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>2202</b>                        | <b>OVERHEAD COST</b>  |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>220221</b>                      | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                     | <b>3,000,000</b>     |                                  | <b>0</b>                   | <b>3,000,000</b>     |
| 22022101                           | LOCAL TRAVEL & TRANSPORT: TRAINING                          |                      |                                  | 0                          | 0                    |
| 22022102                           | LOCAL TRAVEL & TRANSPORT: OTHERS                            |                      |                                  | 0                          | 0                    |
| <b>220222</b>                      | <b>UTILITIES - GENERAL</b>                                  | <b>2,000,000</b>     |                                  | <b>0</b>                   | <b>2,000,000</b>     |
| 22022201                           | ELECTRICITY CHARGES   |                      |                                  | 0                          | 0                    |
| 22022202                           | TELEPHONE CHARGES   |                      |                                  | 0                          | 0                    |
| <b>220223</b>                      | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                   |                      |                                  | <b>0</b>                   | <b>0</b>             |
| 22022301                           | OFFICE STATIONERIES/COMPUTER CONSUMABLES                    | 5,000,000            |                                  | 0                          | 5,000,000            |
| 22022309                           | UNIFORMS & OTHER CLOTHING (STUDENTS UNIFORMS)               | 90,000,000           | 29,000,000                       | 29,000,000                 | 61,000,000           |
| 22022310                           | TEACHING AIDS / INSTRUCTION MATERIALS                       |                      |                                  | 0                          | 0                    |
| 22022311                           | FOOD STUFF / CATERING MATERIALS SUPPLIES (STUDENTS FEEDING) | 900,000,000          |                                  | 0                          | 900,000,000          |
| <b>220224</b>                      | <b>MAINTENANCE SERVICES - GENERAL</b>                       | <b>5,000,000</b>     |                                  | <b>0</b>                   | <b>5,000,000</b>     |
| 22022401                           | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT            |                      |                                  | 0                          | 0                    |
| 22022402                           | MAINTENANCE OF OFFICE FURNITURE                             |                      |                                  | 0                          | 0                    |
| <b>220225</b>                      | <b>TRAINING - GENERAL</b>                                   | <b>1,300,000</b>     |                                  | <b>0</b>                   | <b>1,300,000</b>     |
| 22022501                           | LOCAL TRAINING  |                      |                                  | 0                          | 0                    |
| 22022502                           | INTERNATIONAL TRAINING                                      |                      |                                  | 0                          | 0                    |
| <b>220227</b>                      | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>     | <b>700,000</b>       |                                  | <b>0</b>                   | <b>700,000</b>       |
| 22022701                           | FINANCIAL CONSULTING  |                      |                                  | 0                          | 0                    |
| 22022702                           | INFORMATION TECHNOLOGY CONSULTING                           |                      |                                  | 0                          | 0                    |
| <b>220220</b>                      | <b>MISCELLANEOUS EXPENSES GENERAL</b>                       | <b>6,000,000</b>     |                                  | <b>0</b>                   | <b>6,000,000</b>     |
| 22022001                           | REFRESHMENT & MEALS   |                      |                                  | 0                          | 0                    |
| 22022002                           | HONORARIUM & SITTING ALLOWANCE                              |                      |                                  | 0                          | 0                    |
| <b>220401</b>                      | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                       |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>220402</b>                      | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>                     |                      |                                  | <b>0</b>                   | <b>0</b>             |
| 22040203                           | CONTRIBUTION TO INTERNATIONAL ORGANIZATION                  |                      |                                  | 0                          | 0                    |
| <b>220501</b>                      | <b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>                |                      |                                  | <b>0</b>                   | <b>0</b>             |
| 22050105                           | EDUCATION SUBSIDY (WAEC FEES)                               | 525,000,000          | 28,746,600                       | 28,746,600                 | 496,253,400          |
|                                    | <b>TOTAL RECURRENT EXPENDITURE</b>                          | <b>1,850,000,000</b> | <b>57,746,600</b>                | <b>57,746,600</b>          | <b>1,792,253,400</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**TEACHING SERVICE BOARD**

**'051701400200**

| ECONOMIC CODE | DETAILED EXPENDITURE   | BUDGET 2020          | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE    |
|---------------|--|----------------------|----------------------------------|----------------------------|----------------------|
| <b>2</b>      |  |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>21</b>     | <b>PERSONNEL COST</b>  |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>2101</b>   | <b>SALARY</b>  |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>210101</b> | <b>SALARIES AND WAGES (INCLUDING RECRUITMENT OF 2000 TEACHERS)</b> | <b>4,500,000,000</b> |                                  | <b>0</b>                   | <b>4,500,000,000</b> |
| 21010101      | SALARY   |                      | 6,993,801                        | 6,993,801                  | -6,993,801           |
| 21010102      | OVER TIME PAYMENTS   |                      |                                  | 0                          | 0                    |
| 21010103      | CONSOLIDATED REVENUE FUND CHARGE- SALARIES                         |                      |                                  | 0                          | 0                    |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                          |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>210201</b> | <b>ALLOWANCES</b>  | <b>200,000,000</b>   |                                  | <b>0</b>                   | <b>200,000,000</b>   |
| 21020101      | NON REGULAR ALLOWANCES   |                      |                                  | 0                          | 0                    |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                       |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>2202</b>   | <b>OVERHEAD COST</b>   |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>220221</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                            | <b>1,600,000</b>     |                                  | <b>0</b>                   | <b>1,600,000</b>     |
| 22022101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                 |                      |                                  | 0                          | 0                    |
| 22022102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                   |                      |                                  | 0                          | 0                    |
| <b>220222</b> | <b>UTILITIES - GENERAL</b>   | <b>2,000,000</b>     |                                  | <b>0</b>                   | <b>2,000,000</b>     |
| 22022201      | ELECTRICITY CHARGES  |                      |                                  | 0                          | 0                    |
| <b>220223</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                          | <b>3,000,000</b>     |                                  | <b>0</b>                   | <b>3,000,000</b>     |
| 22022301      | OFFICE STATIONERIES/COMPUTER CONSUMABLES                           |                      |                                  | 0                          | 0                    |
| 22022302      | BOOKS  |                      |                                  | 0                          | 0                    |
| <b>220224</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                              | <b>3,000,000</b>     |                                  | <b>0</b>                   | <b>3,000,000</b>     |
| 22022401      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT                   |                      |                                  | 0                          | 0                    |
| 22022402      | MAINTENANCE OF OFFICE FURNITURE                                    |                      |                                  | 0                          | 0                    |
| <b>220225</b> | <b>TRAINING - GENERAL</b>  | <b>3,200,000</b>     |                                  | <b>0</b>                   | <b>3,200,000</b>     |
| 22022501      | LOCAL TRAINING   |                      |                                  | 0                          | 0                    |
| 22022502      | INTERNATIONAL TRAINING   |                      |                                  | 0                          | 0                    |
| <b>220226</b> | <b>OTHER SERVICES - GENERAL</b>                                    | <b>2,000,000</b>     |                                  | <b>0</b>                   | <b>2,000,000</b>     |
| 22022601      | SECURITY SERVICES  |                      |                                  | 0                          | 0                    |
| <b>220227</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>            | <b>500,000</b>       |                                  | <b>0</b>                   | <b>500,000</b>       |
| 22022701      | FINANCIAL CONSULTING   |                      |                                  | 0                          | 0                    |
| 22022702      | INFORMATION TECHNOLOGY CONSULTING                                  |                      |                                  | 0                          | 0                    |
| <b>220228</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                             | <b>500,000</b>       |                                  | <b>0</b>                   | <b>500,000</b>       |
| 22022801      | MOTOR VEHICLE FUEL COST  |                      |                                  | 0                          | 0                    |
| 22022802      | OTHER TRANSPORT EQUIPMENT FUEL COST                                |                      |                                  | 0                          | 0                    |
| <b>220229</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                 | <b>200,000</b>       |                                  | <b>0</b>                   | <b>200,000</b>       |
| 22022901      | BANK CHARGES (OTHER THAN INTEREST)                                 |                      |                                  | 0                          | 0                    |
| 22022902      | INSURANCE PREMIUM  |                      |                                  | 0                          | 0                    |
| <b>220301</b> | <b>STAFF LOANS &amp; ADVANCES</b>                                  |                      |                                  | <b>0</b>                   | <b>0</b>             |
| 22040204      | EXTERNAL FINANCIAL OBLIGATIONS                                     |                      |                                  | 0                          | 0                    |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>                                 | <b>4,716,000,000</b> | <b>6,993,801</b>                 | <b>6,993,801</b>           | <b>4,709,006,199</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>AGENCY FOR MEGA SCHOOL</b> |  |                    |   |                                   |                          |
|-------------------------------|--|--------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>          | <b>DETAILED EXPENDITURE</b>                | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                      |  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                     | <b>PERSONNEL COST</b>                      |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                   | <b>SALARY</b>                              |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                 | <b>SALARIES AND WAGES</b>                  |                    |   | <b>0</b>                          | <b>0</b>                 |
| 21010101                      | SALARY                                     |                    |   | 0                                 | 0                        |
| 21010103                      | CONSOLIDATED REVENUE FUND CHARGE- SALARIES |                    |   | 0                                 | 0                        |
| <b>2102</b>                   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                 | <b>ALLOWANCES</b>                          |                    |   | <b>0</b>                          | <b>0</b>                 |
| 21020101                      | NON REGULAR ALLOWANCES                     |                    |   | 0                                 | 0                        |
| <b>22</b>                     | <b>OTHER RECURRENT COSTS</b>               |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                   | <b>OVERHEAD COST</b>                       |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                 | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>    |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022101                      | LOCAL TRAVEL & TRANSPORT: TRAINING         |                    |   | 0                                 | 0                        |
| 22022102                      | LOCAL TRAVEL & TRANSPORT: OTHERS           |                    |   | 0                                 | 0                        |
| <b>220222</b>                 | <b>UTILITIES - GENERAL</b>                 |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022201                      | ELECTRICITY CHARGES                        |                    |   | 0                                 | 0                        |
| 22022202                      | TELEPHONE CHARGES                          |                    |   | 0                                 | 0                        |
| <b>220220</b>                 | <b>MISCELLANEOUS EXPENSES GENERAL</b>      |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022001                      | REFRESHMENT & MEALS                        |                    |   | 0                                 | 0                        |
| 22022002                      | HONORARIUM & SITTING ALLOWANCE             |                    |   | 0                                 | 0                        |
|                               | <b>TOTAL RECURRENT EXPENDITURE</b>         | <b>0</b>           | <b>0</b>                                | <b>0</b>                          | <b>0</b>                 |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| MINISTRY OF FINANCE - HQTRS |  | O22000100100 |                                  |                            |                   |
|-----------------------------|--|--------------|----------------------------------|----------------------------|-------------------|
| ECONOMIC CODE               | DETAILED EXPENDITURE                                     | BUDGET 2020  | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE |
| 2                           |  |              |                                  | 0                          | 0                 |
| 21                          | <b>PERSONNEL COST</b>                                    |              |                                  | 0                          | 0                 |
| 2101                        | <b>SALARY</b>  |              |                                  | 0                          | 0                 |
| 210101                      | <b>SALARIES AND WAGES</b>                                | 40,000,000   |                                  | 0                          | 40,000,000        |
| 21010101                    | SALARY   |              |                                  | 0                          | 0                 |
| 21010102                    | OVER TIME PAYMENTS                                       |              |                                  | 0                          | 0                 |
| 21010103                    | CONSOLIDATED REVENUE FUND CHARGE- SALARIES               | 150,700,000  |                                  | 0                          | 150,700,000       |
| 2102                        | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                |              |                                  | 0                          | 0                 |
| 210201                      | <b>ALLOWANCES</b>  | 3,000,000    |                                  | 0                          | 3,000,000         |
| 21020101                    | NON REGULAR ALLOWANCES                                   |              |                                  | 0                          | 0                 |
| 22                          | <b>OTHER RECURRENT COSTS</b>                             |              |                                  | 0                          | 0                 |
| 2202                        | <b>OVERHEAD COST</b>                                     |              |                                  | 0                          | 0                 |
| 220221                      | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                  |              |                                  | 0                          | 0                 |
| 22022101                    | LOCAL TRAVEL & TRANSPORT: TRAINING                       | 20,000,000   |                                  | 0                          | 20,000,000        |
| 22022102                    | LOCAL TRAVEL & TRANSPORT: OTHERS                         | 10,000,000   | 554,000                          | 554,000                    | 9,446,000         |
| 220222                      | <b>UTILITIES - GENERAL</b>                               |              |                                  | 0                          | 0                 |
| 22022201                    | ELECTRICITY CHARGES                                      | 5,000,000    |                                  | 0                          | 5,000,000         |
| 22022202                    | TELEPHONE CHARGES  |              |                                  | 0                          | 0                 |
| 220223                      | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                |              |                                  | 0                          | 0                 |
| 22022301                    | OFFICE STATIONERIES/COMPUTER CONSUMABLES                 | 15,000,000   |                                  | 0                          | 15,000,000        |
| 22022302                    | BOOKS  | 10,000,000   | 9,650,000                        | 9,650,000                  | 350,000           |
| 22022303                    | NEWSPAPERS   |              |                                  | 0                          | 0                 |
| 22022313                    | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) |              |                                  | 0                          | 0                 |
| 220224                      | <b>MAINTENANCE SERVICES - GENERAL</b>                    |              |                                  | 0                          | 0                 |
| 22022401                    | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP             | 18,000,000   |                                  | 0                          | 18,000,000        |
| 22022402                    | MAINTENANCE OF OFFICE FURNITURE                          | 6,000,000    |                                  | 0                          | 6,000,000         |
| 22022403                    | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS        |              |                                  | 0                          | 0                 |
| 220225                      | <b>TRAINING - GENERAL</b>                                |              |                                  | 0                          | 0                 |
| 22022501                    | LOCAL TRAINING   | 100,000,000  | 6,314,000                        | 6,314,000                  | 93,686,000        |
| 22022502                    | INTERNATIONAL TRAINING                                   | 50,000,000   |                                  | 0                          | 50,000,000        |
| 220226                      | <b>OTHER SERVICES - GENERAL</b>                          |              |                                  | 0                          | 0                 |
| 22022601                    | SECURITY SERVICES  | 5,000,000    |                                  | 0                          | 5,000,000         |
| 22022602                    | OFFICE RENT  | 6,000,000    |                                  | 0                          | 6,000,000         |
| 220228                      | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                   |              |                                  | 0                          | 0                 |
| 22022801                    | MOTOR VEHICLE FUEL COST                                  | 20,000,000   |                                  | 0                          | 20,000,000        |
| 22022806                    | COOKING GAS/FUEL COST                                    |              |                                  | 0                          | 0                 |
| 220229                      | <b>FINANCIAL CHARGES - GENERAL</b>                       |              |                                  | 0                          | 0                 |
| 22022901                    | BANK CHARGES (OTHER THAN INTEREST)                       | 2,000,000    |                                  | 0                          | 2,000,000         |
| 22022902                    | INSURANCE PREMIUM  | 2,000,000    |                                  | 0                          | 2,000,000         |
| 22022908                    | DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS       |              |                                  | 0                          | 0                 |
| 220227                      | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>  |              |                                  | 0                          | 0                 |
| 22022701                    | FINANCIAL CONSULTING                                     | 50,000,000   |                                  | 0                          | 50,000,000        |
| 22022702                    | INFORMATION TECHNOLOGY CONSULTING                        | 10,000,000   |                                  | 0                          | 10,000,000        |
| 220220                      | <b>MISCELLANEOUS EXPENSES GENERAL</b>                    |              |                                  | 0                          | 0                 |
| 22022001                    | REFRESHMENT & MEALS                                      | 15,000,000   | 1,930,000                        | 1,930,000                  | 13,070,000        |
| 22022002                    | HONORARIUM & SITTING ALLOWANCE                           | 15,000,000   |                                  | 0                          | 15,000,000        |
| 22022003                    | PUBLICITY & ADVERTISEMENTS                               |              |                                  | 0                          | 0                 |

|          |                                       |                      |                   |                   |                      |
|----------|---------------------------------------|----------------------|-------------------|-------------------|----------------------|
| 2203     | STAFF LOAN                            |                      |                   | 0                 | 0                    |
| 220301   |                                       |                      |                   | 0                 | 0                    |
| 2204     | GRANTS AND CONTRIBUTIONS GENERAL      |                      |                   | 0                 | 0                    |
| 220401   | LOCAL GRANTS AND CONTRIBUTIONS        | 2,100,000            |                   | 0                 | 2,100,000            |
| 220402   | FOREIGN GRANTS AND CONTRIBUTIONS      |                      |                   | 0                 | 0                    |
| 22040202 | INTERNAL FINANCIAL OBLIGATIONS        | 7,207,707,000        | 8,559,128         | 8,559,128         | 7,199,147,872        |
| 22040203 | AADS FINANCIAL OBLIGATION (CBN )      | 384,000,000          |                   | 0                 | 384,000,000          |
| 22040204 | EXTERNAL FINANCIAL OBLIGATIONS        | 203,794,000          |                   | 0                 | 203,794,000          |
| 2205     | SUBSIDIES GENERAL                     |                      |                   | 0                 | 0                    |
| 220501   | SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS | 25,000,000           |                   | 0                 | 25,000,000           |
| 22050101 | SUBSIDY TO GOVERNMENT OWNED COMPANIES |                      |                   | 0                 | 0                    |
|          | <b>TOTAL RECURRENT EXPENDITURE</b>    | <b>8,375,301,000</b> | <b>27,007,128</b> | <b>27,007,128</b> | <b>8,348,293,872</b> |



**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>MINISTRY OF FINANCE: - OFFICE OF THE ACCOUNTANT GENERAL O22000700100</b> |   |                      |   |                                   |                          |
|---|---|----------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>  | <b>DETAILED EXPENDITURE</b>               | <b>BUDGET 2020</b>   | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>  |   |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>   | <b>PERSONNEL COST</b>                     |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>   | <b>SALARY</b>                             |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>   | <b>SALARIES AND WAGES</b>                 | <b>350,000,000</b>   |   | <b>0</b>                          | <b>350,000,000</b>       |
| 21010101  | SALARY                                    |                      |   | 0                                 | 0                        |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b> |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>   | <b>ALLOWANCES</b>                         | <b>20,000,000</b>    |   | <b>0</b>                          | <b>20,000,000</b>        |
| 21020101  | NON REGULAR ALLOWANCES                    |                      |   | 0                                 | 0                        |
| <b>2103</b>   | <b>SOCIAL BENEFITS</b>                    |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210301</b>   | <b>SOCIAL BENEFITS</b>                    |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>21030101</b>   | <b>GRATUITY</b>                           | <b>3,410,000,000</b> | <b>15,000,000</b>                       | <b>15,000,000</b>                 | <b>3,395,000,000</b>     |
| <b>21030102</b>   | <b>PENSION</b>                            | <b>5,800,000,000</b> |   | <b>0</b>                          | <b>5,800,000,000</b>     |
| <b>220221</b>   | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>   |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022101  | LOCAL TRAVEL & TRANSPORT: TRAINING        | 5,000,000            |   | 0                                 | 5,000,000                |
| 22022102  | LOCAL TRAVEL & TRANSPORT: OTHERS          | 10,000,000           | <b>4,311,000</b>                        | <b>4,311,000</b>                  | <b>5,689,000</b>         |
| <b>220222</b>   | <b>UTILITIES - GENERAL</b>                |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022201  | ELECTRICITY CHARGES                       | 4,000,000            |   | 0                                 | 4,000,000                |
| 22022202  | TELEPHONE CHARGES                         |                      |   | 0                                 | 0                        |

|               |   |                      |                   |                   |                      |
|---------------|---|----------------------|-------------------|-------------------|----------------------|
| <b>220223</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               |                      |                   | <b>0</b>          | <b>0</b>             |
| 22022301      | OFFICE STATIONERIES/COMPUTER CONSUMABLES                | 30,000,000           |                   | 0                 | 30,000,000           |
| 22022302      | BOOKS   | 5,000,000            |                   | 0                 | 5,000,000            |
| <b>220224</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                   |                      |                   | <b>0</b>          | <b>0</b>             |
| 22022401      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP            | 20,000,000           |                   | 0                 | 20,000,000           |
| 22022402      | MAINTENANCE OF OFFICE FURNITURE                         | 5,000,000            |                   | 0                 | 5,000,000            |
| <b>220225</b> | <b>TRAINING - GENERAL</b>                               |                      |                   | <b>0</b>          | <b>0</b>             |
| 22022501      | LOCAL TRAINING  | 30,000,000           |                   | 0                 | 30,000,000           |
| 22022502      | INTERNATIONAL TRAINING                                  | 20,000,000           |                   | 0                 | 20,000,000           |
| <b>220226</b> | <b>OTHER SERVICES - GENERAL</b>                         |                      |                   | <b>0</b>          | <b>0</b>             |
| 22022601      | SECURITY SERVICES                                       | 15,000,000           |                   | 0                 | 15,000,000           |
| 22022602      | OFFICE RENT   | 5,000,000            |                   | 0                 | 5,000,000            |
| <b>220227</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                      |                   | <b>0</b>          | <b>0</b>             |
| 22022701      | FINANCIAL CONSULTING                                    | 50,000,000           |                   | 0                 | 50,000,000           |
| 22022702      | INFORMATION TECHNOLOGY CONSULTING                       | 15,000,000           |                   | 0                 | 15,000,000           |
| <b>220228</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  |                      |                   | <b>0</b>          | <b>0</b>             |
| 22022801      | MOTOR VEHICLE / GENERATOR FUEL COST                     | 20,000,000           |                   | 0                 | 20,000,000           |
| 22022802      | OTHER TRANSPORT EQUIPMENT FUEL COST                     | 5,000,000            |                   | 0                 | 5,000,000            |
| <b>220229</b> | <b>FINANCIAL CHARGES - GENERAL</b>                      |                      |                   | <b>0</b>          | <b>0</b>             |
| 22022901      | BANK CHARGES (OTHER THAN INTEREST)                      | 9,900,000            |                   | 0                 | 9,900,000            |
| <b>220220</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   |                      |                   | <b>0</b>          | <b>0</b>             |
| 22022001      | REFRESHMENT & MEALS                                     | 5,000,000            |                   | 0                 | 5,000,000            |
| 22022002      | HONORARIUM & SITTING ALLOWANCE                          | 5,000,000            | 1,920,000         | 1,920,000         | 3,080,000            |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>9,838,900,000</b> | <b>21,231,000</b> | <b>21,231,000</b> | <b>9,817,669,000</b> |

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**RECURRENT EXPENDITURE**

| <b>BORNO STATE INTERNAL REVENUE SERVICE</b> |  |                    |   |                                   |                          |
|---|--|--------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                        | <b>DETAILED EXPENDITURE</b>                | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| 2   |  |                    |   | 0                                 | 0                        |
| 21  | PERSONNEL COST                             |                    |   | 0                                 | 0                        |
| 210101                                      | SALARIES AND WAGES                         | 111,000,000        |   | 0                                 | 111,000,000              |
| 21010101                                    | SALARY                                     |                    |   | 0                                 | 0                        |
| 21010102                                    | OVER TIME PAYMENTS                         |                    |   | 0                                 | 0                        |
| 2102  | ALLOWANCES AND SOCIAL CONTRIBUTION         |                    |   | 0                                 | 0                        |
| 210201                                      | ALLOWANCES                                 | 9,000,000          |   | 0                                 | 9,000,000                |
| 21020101                                    | NON REGULAR ALLOWANCES                     |                    |   | 0                                 | 0                        |
| 22  | OTHER RECURRENT COSTS                      |                    |   | 0                                 | 0                        |
| 2202  | OVERHEAD COST                              |                    |   | 0                                 | 0                        |
| 220221                                      | TRAVEL & TRANSPORT - GENERAL               |                    |   | 0                                 | 0                        |
| 22022101                                    | LOCAL TRAVEL & TRANSPORT: TRAINING         | 4,000,000          |   | 0                                 | 4,000,000                |
| 22022102                                    | LOCAL TRAVEL & TRANSPORT: OTHERS           | 2,000,000          |   | 0                                 | 2,000,000                |
| 22022103                                    | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING | 2,000,000          |   | 0                                 | 2,000,000                |
| 220222                                      | UTILITIES - GENERAL                        |                    |   | 0                                 | 0                        |
| 22022201                                    | ELECTRICITY CHARGES                        | 2,000,000          |   | 0                                 | 2,000,000                |
| 22022202                                    | TELEPHONE CHARGES                          | 2,000,000          |   | 0                                 | 2,000,000                |
| 22022203                                    | INTERNET ACCESS CHARGES                    | 6,000,000          |   | 0                                 | 6,000,000                |
| 22022204                                    | SATELLITE BROADCASTING ACCESS CHARGES      |                    |   | 0                                 | 0                        |
| 22022205                                    | WATER RATES                                |                    |   | 0                                 | 0                        |
| 220223                                      | MATERIALS & SUPPLIES - GENERAL             |                    |   | 0                                 | 0                        |
| 22022301                                    | OFFICE STATIONERIES/COMPUTER CONSUMABLES   | 10,000,000         |   | 0                                 | 10,000,000               |
| 22022302                                    | BOOKS                                      |                    |   | 0                                 | 0                        |
| 22022303                                    | NEWSPAPERS                                 | 700,000            |   | 0                                 | 700,000                  |
| 22022304                                    | MAGAZINES & PERIODICALS                    |                    |   | 0                                 | 0                        |
| 22022305                                    | PRINTING OF NON SECURITY DOCUMENTS         | 2,500,000          |   | 0                                 | 2,500,000                |
| 22022306                                    | PRINTING OF SECURITY DOCUMENTS             | 4,500,000          |   | 0                                 | 4,500,000                |
| 220224                                      | MAINTENANCE SERVICES - GENERAL             |                    |   | 0                                 | 0                        |
| 22022401                                    | EQUIPMENT                                  | 1,500,000          |   | 0                                 | 1,500,000                |
| 22022402                                    | MAINTENANCE OF OFFICE FURNITURE            | 3,000,000          |   | 0                                 | 3,000,000                |
| 22022403                                    | QTRS                                       | 10,000,000         |   | 0                                 | 10,000,000               |
| 22022404                                    | MAINTENANCE OF OFFICE / IT EQUIPMENTS      | 2,000,000          |   | 0                                 | 2,000,000                |
| 22022405                                    | MAINTENANCE OF PLANTS/GENERATORS           | 2,000,000          |   | 0                                 | 2,000,000                |
| 220225                                      | TRAINING - GENERAL                         |                    |   | 0                                 | 0                        |
| 22022501                                    | LOCAL TRAINING                             | 5,000,000          |   | 0                                 | 5,000,000                |
| 22022502                                    | INTERNATIONAL TRAINING                     |                    |   | 0                                 | 0                        |

|          |  |             |  |   |             |
|----------|--|-------------|--|---|-------------|
| 220226   | OTHER SERVICES - GENERAL                     |             |  | 0 | 0           |
| 22022601 | SECURITY SERVICES                            | 2,300,000   |  | 0 | 2,300,000   |
| 22022602 | OFFICE RENT                                  |             |  | 0 | 0           |
| 220227   | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 2,000,000   |  | 0 | 2,000,000   |
| 22022701 | FINANCIAL CONSULTING                         |             |  | 0 | 0           |
| 22022702 | INFORMATION TECHNOLOGY CONSULTING            |             |  | 0 | 0           |
| 220228   | FUEL & LUBRICANTS - GENERAL                  |             |  | 0 | 0           |
| 22022801 | MOTOR VEHICLE FUEL COST                      | 2,000,000   |  | 0 | 2,000,000   |
| 22022802 | PLANT / GENERATOR FUEL COST                  | 2,000,000   |  | 0 | 2,000,000   |
| 220229   | FINANCIAL CHARGES - GENERAL                  | 1,000,000   |  | 0 | 1,000,000   |
| 22022901 | BANK CHARGES (OTHER THAN INTEREST)           |             |  | 0 | 0           |
| 22022902 | INSURANCE PREMIUM                            |             |  | 0 | 0           |
| 220220   | MISCELLANEOUS EXPENSES GENERAL               |             |  | 0 | 0           |
| 2203     |  |             |  | 0 | 0           |
| 22022001 | REFRESHMENT & MEALS                          | 929,000     |  | 0 | 929,000     |
| 22022002 | HONORARIUM & SITTING ALLOWANCE               |             |  | 0 | 0           |
| 22022003 | PUBLICITY & ADVERTISEMENTS                   | 24,000,000  |  | 0 | 24,000,000  |
| 22022004 | MEDICAL EXPENSES-LOCAL                       |             |  | 0 | 0           |
| 22022006 | POSTAGES & COURIER SERVICES                  |             |  | 0 | 0           |
| 22022007 | CELEBRATION)                                 | 500,000     |  | 0 | 500,000     |
| 2204     | GRANTS AND CONTRIBUTIONS GENERAL             |             |  | 0 | 0           |
| 220401   | LOCAL GRANTS AND CONTRIBUTIONS               |             |  | 0 | 0           |
| 22040101 | GRANT TO OTHER STATE GOVERNMENTS - CURRENT   |             |  | 0 | 0           |
| 220301   | STAFF LOANS & ADVANCES                       |             |  | 0 | 0           |
| 2204     | GRANTS AND CONTRIBUTIONS GENERAL             |             |  | 0 | 0           |
|          | TOTAL RECURRENT EXPENDITURE                  | 213,929,000 |  | 0 | 213,929,000 |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| MINISTRY OF HEALTH |  |                    |                                  |                            |                    |
|--------------------|--|--------------------|----------------------------------|----------------------------|--------------------|
| O52100100100       |  |                    |                                  |                            |                    |
| ECONOMIC CODE      | DETAILED EXPENDITURE                             | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
| 2                  |  |                    |                                  | 0                          | 0                  |
| 21                 | PERSONNEL COST                                   |                    |                                  | 0                          | 0                  |
| 2101               | SALARY   |                    |                                  | 0                          | 0                  |
| 210101             | SALARIES AND WAGES                               | 401,873,000        |                                  | 0                          | 401,873,000        |
| 21010101           | SALARY   |                    |                                  | 0                          | 0                  |
| 21010102           | OVER TIME PAYMENTS                               |                    |                                  | 0                          | 0                  |
| 2102               | ALLOWANCES AND SOCIAL CONTRIBUTION               |                    |                                  | 0                          | 0                  |
| 210201             | ALLOWANCES                                       | 160,000,000        | 38,460,000                       | 38,460,000                 | 121,540,000        |
| 21020101           | NON REGULAR ALLOWANCES                           |                    |                                  | 0                          | 0                  |
| 22                 | OTHER RECURRENT COSTS                            |                    |                                  | 0                          | 0                  |
| 2202               | OVERHEAD COST                                    |                    |                                  | 0                          | 0                  |
| 220221             | TRAVEL & TRANSPORT - GENERAL                     | 3,000,000          |                                  | 0                          | 3,000,000          |
| 22022101           | LOCAL TRAVEL & TRANSPORT: TRAINING               |                    |                                  | 0                          | 0                  |
| 22022102           | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                    |                                  | 0                          | 0                  |
| 220222             | UTILITIES - GENERAL                              | 1,500,000          |                                  | 0                          | 1,500,000          |
| 22022201           | ELECTRICITY CHARGES                              |                    |                                  | 0                          | 0                  |
| 22022202           | TELEPHONE CHARGES                                |                    |                                  | 0                          | 0                  |
| 22022203           | INTERNET ACCESS CHARGES                          |                    |                                  | 0                          | 0                  |
| 220223             | MATERIALS & SUPPLIES - GENERAL                   | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022301           | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                    |                                  | 0                          | 0                  |
| 22022302           | BOOKS  |                    |                                  | 0                          | 0                  |
| 22022303           | NEWSPAPERS                                       |                    |                                  | 0                          | 0                  |
| 220224             | MAINTENANCE SERVICES - GENERAL                   | 3,000,000          |                                  | 0                          | 3,000,000          |
| 22022401           | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                    |                                  | 0                          | 0                  |
| 220225             | TRAINING - GENERAL                               | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022501           | LOCAL TRAINING                                   |                    |                                  | 0                          | 0                  |
| 22022502           | INTERNATIONAL TRAINING                           |                    |                                  | 0                          | 0                  |
| 220226             | OTHER SERVICES - GENERAL                         |                    |                                  | 0                          | 0                  |
| 22022601           | SECURITY SERVICES                                | 10,000,000         |                                  | 0                          | 10,000,000         |
| 22022602           | OFFICE RENT                                      |                    |                                  | 0                          | 0                  |
| 220227             | CONSULTING & PROFESSIONAL SERVICES - GENERAL     | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022701           | FINANCIAL CONSULTING                             |                    |                                  | 0                          | 0                  |
| 22022702           | INFORMATION TECHNOLOGY CONSULTING                |                    |                                  | 0                          | 0                  |
| 220228             | FUEL & LUBRICANTS - GENERAL                      | 3,000,000          |                                  | 0                          | 3,000,000          |
| 22022801           | MOTOR VEHICLE FUEL COST                          |                    |                                  | 0                          | 0                  |
| 22022802           | OTHER TRANSPORT EQUIPMENT FUEL COST              |                    |                                  | 0                          | 0                  |
| 220229             | FINANCIAL CHARGES - GENERAL                      | 1,000,000          |                                  | 0                          | 1,000,000          |
| 22022901           | BANK CHARGES (OTHER THAN INTEREST)               |                    |                                  | 0                          | 0                  |
| 220220             | MISCELLANEOUS EXPENSES GENERAL                   |                    |                                  | 0                          | 0                  |
| 22022004           | MEDICAL EXPENSES-LOCAL / INTERNATIONAL           | 400,000,000        | 486,764,832                      | 486,764,832                | -86,764,832        |
| 22022007           | WELFARE PACKAGES                                 | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022008           | LOGISTICS MANAGEMENT AND COORDINATION UNIT       | 5,000,000          |                                  | 0                          | 5,000,000          |
| 2203               |  |                    |                                  | 0                          | 0                  |
| 220301             | STAFF LOANS & ADVANCES                           | 1,500,000          |                                  | 0                          | 1,500,000          |
| 2204               | GRANTS AND CONTRIBUTIONS GENERAL                 | 2,000,000          |                                  | 0                          | 2,000,000          |
| 220401             | LOCAL GRANTS AND CONTRIBUTIONS                   |                    |                                  | 0                          | 0                  |
|                    | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>999,873,000</b> | <b>525,224,832</b>               | <b>525,224,832</b>         | <b>474,648,168</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>COLLEGE OF HEALTH TECHNOLOGY MAIDUGURI</b> |   |                    |   |                                   | <b>O52110600100</b>      |
|---|---|--------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                          | <b>DETAILED EXPENDITURE</b>                             | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                                      |   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                                     | <b>PERSONNEL COST</b>                                   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                                   | <b>SALARY</b>   | <b>388,000,000</b> |   | <b>0</b>                          | <b>388,000,000</b>       |
| <b>210101</b>                                 | <b>SALARIES AND WAGES</b>                               |                    |   | <b>0</b>                          | <b>0</b>                 |
| 21010101                                      | SALARY  |                    |   | 0                                 | 0                        |
| 21010102                                      | OVER TIME PAYMENTS                                      |                    |   | 0                                 | 0                        |
| <b>2102</b>                                   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                                 | <b>ALLOWANCES</b>                                       | <b>30,000,000</b>  |   | <b>0</b>                          | <b>30,000,000</b>        |
| 21020101                                      | NON REGULAR ALLOWANCES                                  |                    |   | 0                                 | 0                        |
| <b>22</b>                                     | <b>OTHER RECURRENT COSTS</b>                            |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                                   | <b>OVERHEAD COST</b>                                    |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                                 | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>1,500,000</b>   |   | <b>0</b>                          | <b>1,500,000</b>         |
| 22022101                                      | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                    |   | 0                                 | 0                        |
| 22022102                                      | LOCAL TRAVEL & TRANSPORT: OTHERS                        |                    |   | 0                                 | 0                        |
| <b>220222</b>                                 | <b>UTILITIES - GENERAL</b>                              | <b>600,000</b>     |   | <b>0</b>                          | <b>600,000</b>           |
| 22022201                                      | ELECTRICITY CHARGES                                     |                    |   | 0                                 | 0                        |
| 22022202                                      | TELEPHONE CHARGES                                       |                    |   | 0                                 | 0                        |
| <b>220223</b>                                 | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>2,000,000</b>   |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022301                                      | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                    |   | 0                                 | 0                        |
| 22022302                                      | BOOKS   |                    |   | 0                                 | 0                        |
| <b>220224</b>                                 | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>1,500,000</b>   |   | <b>0</b>                          | <b>1,500,000</b>         |
| 22022401                                      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                    |   | 0                                 | 0                        |
| 22022402                                      | MAINTENANCE OF OFFICE FURNITURE                         |                    |   | 0                                 | 0                        |
| <b>220225</b>                                 | <b>TRAINING - GENERAL</b>                               | <b>500,000</b>     |   | <b>0</b>                          | <b>500,000</b>           |
| 22022501                                      | LOCAL TRAINING  |                    |   | 0                                 | 0                        |
| 22022502                                      | INTERNATIONAL TRAINING                                  |                    |   | 0                                 | 0                        |
| <b>220226</b>                                 | <b>OTHER SERVICES - GENERAL</b>                         | <b>1,500,000</b>   |   | <b>0</b>                          | <b>1,500,000</b>         |
| 22022601                                      | SECURITY SERVICES                                       |                    |   | 0                                 | 0                        |
| 22022602                                      | OFFICE RENT   |                    |   | 0                                 | 0                        |
| <b>220227</b>                                 | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>1,000,000</b>   |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022701                                      | FINANCIAL CONSULTING                                    |                    |   | 0                                 | 0                        |
| 22022702                                      | INFORMATION TECHNOLOGY CONSULTING                       |                    |   | 0                                 | 0                        |
| <b>220228</b>                                 | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>500,000</b>     |   | <b>0</b>                          | <b>500,000</b>           |
| 22022801                                      | MOTOR VEHICLE FUEL COST                                 |                    |   | 0                                 | 0                        |
| 22022802                                      | OTHER TRANSPORT EQUIPMENT FUEL COST                     |                    |   | 0                                 | 0                        |
| <b>220229</b>                                 | <b>FINANCIAL CHARGES - GENERAL</b>                      | <b>500,000</b>     |   | <b>0</b>                          | <b>500,000</b>           |
| 22022901                                      | BANK CHARGES (OTHER THAN INTEREST)                      |                    |   | 0                                 | 0                        |
| 22022902                                      | INSURANCE PREMIUM                                       |                    |   | 0                                 | 0                        |
| <b>220220</b>                                 | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>1,000,000</b>   |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022001                                      | REFRESHMENT & MEALS                                     |                    |   | 0                                 | 0                        |
|   | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>428,600,000</b> |   | <b>0</b>                          | <b>428,600,000</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| COLLEGE OF NURSING AND MIDWIFERY MAIDUGURI |   |                    |                                  |                            |                    |
|--|---|--------------------|----------------------------------|----------------------------|--------------------|
|  |   |                    |                                  |                            | O52110400100       |
| ECONOMIC CODE                              | DETAILED EXPENDITURE                                    | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
| 2  |   |                    |                                  | 0                          | 0                  |
| 21   | <b>PERSONNEL COST</b>                                   |                    |                                  | 0                          | 0                  |
| 2101                                       | <b>SALARY</b>   |                    |                                  | 0                          | 0                  |
| 210101                                     | <b>SALARIES AND WAGES</b>                               | 350,000,000        |                                  | 0                          | 350,000,000        |
| 21010101                                   | SALARY  |                    |                                  | 0                          | 0                  |
| 21010102                                   | OVER TIME PAYMENTS                                      |                    |                                  | 0                          | 0                  |
| 2102                                       | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                    |                                  | 0                          | 0                  |
| 210201                                     | <b>ALLOWANCES</b>                                       | 20,000,000         |                                  | 0                          | 20,000,000         |
| 21020101                                   | NON REGULAR ALLOWANCES                                  |                    |                                  | 0                          | 0                  |
| 22   | <b>OTHER RECURRENT COSTS</b>                            |                    |                                  | 0                          | 0                  |
| 2202                                       | <b>OVERHEAD COST</b>                                    |                    |                                  | 0                          | 0                  |
| 220221                                     | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022101                                   | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                    |                                  | 0                          | 0                  |
| 220222                                     | <b>UTILITIES - GENERAL</b>                              | 700,000            |                                  | 0                          | 700,000            |
| 22022201                                   | ELECTRICITY CHARGES                                     |                    |                                  | 0                          | 0                  |
| 22022202                                   | TELEPHONE CHARGES                                       |                    |                                  | 0                          | 0                  |
| 220223                                     | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | 4,000,000          |                                  | 0                          | 4,000,000          |
| 22022301                                   | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                    |                                  | 0                          | 0                  |
| 22022302                                   | BOOKS   |                    |                                  | 0                          | 0                  |
| 220224                                     | <b>MAINTENANCE SERVICES - GENERAL</b>                   | 3,000,000          |                                  | 0                          | 3,000,000          |
| 22022401                                   | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                    |                                  | 0                          | 0                  |
| 22022402                                   | MAINTENANCE OF OFFICE FURNITURE                         |                    |                                  | 0                          | 0                  |
| 220225                                     | <b>TRAINING - GENERAL</b>                               | 1,500,000          |                                  | 0                          | 1,500,000          |
| 22022501                                   | LOCAL TRAINING  |                    |                                  | 0                          | 0                  |
| 22022502                                   | INTERNATIONAL TRAINING                                  |                    |                                  | 0                          | 0                  |
| 220226                                     | <b>OTHER SERVICES - GENERAL</b>                         |                    |                                  | 0                          | 0                  |
| 22022601                                   | SECURITY SERVICES                                       |                    |                                  | 0                          | 0                  |
| 220227                                     | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | 500,000            |                                  | 0                          | 500,000            |
| 22022701                                   | FINANCIAL CONSULTING                                    |                    |                                  | 0                          | 0                  |
| 22022702                                   | INFORMATION TECHNOLOGY CONSULTING                       |                    |                                  | 0                          | 0                  |
| 220228                                     | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | 2,500,000          |                                  | 0                          | 2,500,000          |
| 22022801                                   | MOTOR VEHICLE FUEL COST                                 |                    |                                  | 0                          | 0                  |
| 22022802                                   | OTHER TRANSPORT EQUIPMENT FUEL COST                     |                    |                                  | 0                          | 0                  |
| 220229                                     | <b>FINANCIAL CHARGES - GENERAL</b>                      | 200,000            |                                  | 0                          | 200,000            |
| 22022901                                   | BANK CHARGES (OTHER THAN INTEREST)                      |                    |                                  | 0                          | 0                  |
| 22022902                                   | INSURANCE PREMIUM                                       |                    |                                  | 0                          | 0                  |
| 220220                                     | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | 1,500,000          |                                  | 0                          | 1,500,000          |
| 22022001                                   | REFRESHMENT & MEALS                                     |                    |                                  | 0                          | 0                  |
| 220401                                     | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                   |                    |                                  | 0                          | 0                  |
| 22040203                                   | CONTRIBUTION TO INTERNATIONAL ORGANIZATION              |                    |                                  | 0                          | 0                  |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>385,900,000</b> |                                  | <b>0</b>                   | <b>385,900,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE AGENCY FOR CONTROL OF HIV/AIDS AND MALARIA (BOSACAM)</b> |  | <b>'011103300100</b> |   |                                   |                          |
|---|--|----------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>  | <b>DETAILED EXPENDITURE</b>                  | <b>BUDGET 2020</b>   | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>  |  |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>   | <b>PERSONNEL COST</b>                        |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>   | <b>SALARY</b>                                |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>   | <b>SALARIES AND WAGES</b>                    | <b>900,000</b>       |   | <b>0</b>                          | <b>900,000</b>           |
| 21010101  | SALARY                                       |                      |   | 0                                 | 0                        |
| 21010102  | OVER TIME PAYMENTS                           |                      |   | 0                                 | 0                        |
| 21010103  | CONSOLIDATED REVENUE FUND CHARGE- SALARIES   |                      |   | 0                                 | 0                        |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>    |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>   | <b>ALLOWANCES</b>                            |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>   | <b>OVERHEAD COST</b>                         |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>   | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>      |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022101  | LOCAL TRAVEL & TRANSPORT: TRAINING           | 500,000              |   | 0                                 | 500,000                  |
| 22022102  | LOCAL TRAVEL & TRANSPORT: OTHERS             | 500,000              |   | 0                                 | 500,000                  |
| 22022103  | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING   | 500,000              |   | 0                                 | 500,000                  |
| 22022104  | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS     | 500,000              |   | 0                                 | 500,000                  |
| <b>220222</b>   | <b>UTILITIES - GENERAL</b>                   |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022201  | ELECTRICITY CHARGES                          | 100,000              |   | 0                                 | 100,000                  |
| 22022202  | TELEPHONE CHARGES                            |                      |   | 0                                 | 0                        |
| <b>220223</b>   | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>    |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022301  | OFFICE STATIONERIES/COMPUTER CONSUMABLES     | 1,000,000            |   | 0                                 | 1,000,000                |
| 22022302  | BOOKS  |                      |   | 0                                 | 0                        |
| <b>220224</b>   | <b>MAINTENANCE SERVICES - GENERAL</b>        |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022401  | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP | 500,000              |   | 0                                 | 500,000                  |
| <b>220225</b>   | <b>TRAINING - GENERAL</b>                    |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022501  | LOCAL TRAINING                               |                      |   | 0                                 | 0                        |
| 22022502  | INTERNATIONAL TRAINING                       |                      |   | 0                                 | 0                        |
| 22022709  | AUDITING OF ACCOUNTS                         | 400,000              |   | 0                                 | 400,000                  |
| <b>220228</b>   | <b>FUEL &amp; LUBRICANTS - GENERAL</b>       | <b>100,000</b>       |   | <b>0</b>                          | <b>100,000</b>           |
| 22022801  | MOTOR VEHICLE FUEL COST                      |                      |   | 0                                 | 0                        |
| <b>2203</b>   |  |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220301</b>   | <b>STAFF LOAN AND ADVANCES</b>               |                      |   | <b>0</b>                          | <b>0</b>                 |
|   | <b>TOTAL RECURRENT EXPENDITURE</b>           | <b>5,000,000</b>     |   | <b>0</b>                          | <b>5,000,000</b>         |



**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| BORNO STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY |   |                      | 0521002001000                    |                            |                      |
|--|---|----------------------|----------------------------------|----------------------------|----------------------|
| ECONOMIC CODE                                      | DETAILED EXPENDITURE                              | BUDGET 2020          | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE    |
| 2  |   |                      |                                  | 0                          | 0                    |
| 21   | PERSONNEL COST                                    |                      |                                  | 0                          | 0                    |
| 2101   | SALARY  |                      |                                  | 0                          | 0                    |
| 210101   | SALARIES AND WAGES                                | 1,000,000,000        |                                  | 0                          | 1,000,000,000        |
| 21010101   | SALARY  |                      |                                  | 0                          | 0                    |
| 2102   | ALLOWANCES AND SOCIAL CONTRIBUTION                |                      |                                  | 0                          | 0                    |
| 210201   | ALLOWANCES  | 20,000,000           |                                  | 0                          | 20,000,000           |
| 21020101   | NON REGULAR ALLOWANCES                            |                      |                                  | 0                          | 0                    |
| 22   | OTHER RECURRENT COSTS                             |                      |                                  | 0                          | 0                    |
| 2202   | OVERHEAD COST                                     |                      |                                  | 0                          | 0                    |
| 220221   | TRAVEL & TRANSPORT - GENERAL                      | 10,000,000           |                                  | 0                          | 10,000,000           |
| 22022101   | LOCAL TRAVEL & TRANSPORT: TRAINING                |                      |                                  | 0                          | 0                    |
| 22022102   | LOCAL TRAVEL & TRANSPORT: OTHERS                  |                      |                                  | 0                          | 0                    |
| 220222   | UTILITIES - GENERAL                               | 2,000,000            |                                  | 0                          | 2,000,000            |
| 22022201   | ELECTRICITY CHARGES                               |                      |                                  | 0                          | 0                    |
| 220223   | MATERIALS & SUPPLIES - GENERAL                    | 5,000,000            |                                  | 0                          | 5,000,000            |
| 22022301   | OFFICE STATIONERIES/COMPUTER CONSUMABLES          |                      |                                  | 0                          | 0                    |
| 220224   | MAINTENANCE SERVICES - GENERAL                    | 10,000,000           |                                  | 0                          | 10,000,000           |
| 22022401   | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  |                      |                                  | 0                          | 0                    |
| 22022402   | MAINTENANCE OF OFFICE FURNITURE                   |                      |                                  | 0                          | 0                    |
| 22022403   | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS |                      |                                  | 0                          | 0                    |
| 220228   | FUEL & LUBRICANTS - GENERAL                       | 5,000,000            |                                  | 0                          | 5,000,000            |
| 22022801   | MOTOR VEHICLE FUEL COST                           |                      |                                  | 0                          | 0                    |
| 22022802   | OTHER TRANSPORT EQUIPMENT FUEL COST               |                      |                                  | 0                          | 0                    |
| 220229   | FINANCIAL CHARGES - GENERAL                       | 200,000              |                                  | 0                          | 200,000              |
| 22022901   | BANK CHARGES (OTHER THAN INTEREST)                |                      |                                  | 0                          | 0                    |
| 22022902   | INSURANCE PREMIUM                                 |                      |                                  | 0                          | 0                    |
| 220220   | MISCELLANEOUS EXPENSES GENERAL                    | 5,000,000            |                                  | 0                          | 5,000,000            |
| 22022001   | REFRESHMENT & MEALS                               |                      |                                  | 0                          | 0                    |
| 220301   | STAFF LOANS AND ADVANCES                          | 700,000              |                                  | 0                          | 700,000              |
| 2305   | RESEARCH AND DEVELOPMENT - RECURRENT (R&D)        |                      |                                  | 0                          | 0                    |
| 230501   | RESEARCH AND DEVELOPMENT - RECURRENT (R&D)        |                      |                                  | 0                          | 0                    |
| 23050101   | RESEARCH AND DEVELOPMENT - RECURRENT (R&D)        | 1,000,000            |                                  | 0                          | 1,000,000            |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>                | <b>1,058,900,000</b> |                                  | <b>0</b>                   | <b>1,058,900,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY</b> |  | <b>05210020010001</b> |   |                                   |                          |
|--|--|-----------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>   | <b>DETAILED EXPENDITURE</b>                      | <b>BUDGET 2020</b>    | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>   |  |                       |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>  | <b>PERSONNEL COST</b>                            |                       |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>  | <b>SALARY</b>                                    |                       |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>  | <b>SALARIES AND WAGES</b>                        |                       |   | <b>0</b>                          | <b>0</b>                 |
| 21010101   | SALARY   |                       |   | 0                                 | 0                        |
| 21010102   | OVER TIME PAYMENTS                               |                       |   | 0                                 | 0                        |
| 21010103   | CONSOLIDATED REVENUE FUND CHARGE- SALARIES       |                       |   | 0                                 | 0                        |
| <b>2102</b>  | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>        |                       |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>  | <b>ALLOWANCES</b>                                |                       |   | <b>0</b>                          | <b>0</b>                 |
| 21020101   | NON REGULAR ALLOWANCES                           |                       |   | 0                                 | 0                        |
| <b>22</b>  | <b>OTHER RECURRENT COSTS</b>                     |                       |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>  | <b>OVERHEAD COST</b>                             |                       |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>  | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          |                       |   | <b>0</b>                          | <b>0</b>                 |
| 22022101   | LOCAL TRAVEL & TRANSPORT: TRAINING               |                       |   | 0                                 | 0                        |
| 22022102   | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                       |   | 0                                 | 0                        |
| <b>220222</b>  | <b>UTILITIES - GENERAL</b>                       |                       |   | <b>0</b>                          | <b>0</b>                 |
| 22022201   | ELECTRICITY CHARGES                              |                       |   | 0                                 | 0                        |
| 22022202   | TELEPHONE CHARGES                                |                       |   | 0                                 | 0                        |
| <b>220223</b>  | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        |                       |   | <b>0</b>                          | <b>0</b>                 |
| 22022301   | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                       |   | 0                                 | 0                        |
| <b>220224</b>  | <b>MAINTENANCE SERVICES - GENERAL</b>            |                       |   | <b>0</b>                          | <b>0</b>                 |
| 22022401   | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                       |   | 0                                 | 0                        |
| <b>220228</b>  | <b>FUEL &amp; LUBRICANTS - GENERAL</b>           |                       |   | <b>0</b>                          | <b>0</b>                 |
| 22022801   | MOTOR VEHICLE FUEL COST                          |                       |   | 0                                 | 0                        |
| 22022802   | OTHER TRANSPORT EQUIPMENT FUEL COST              |                       |   | 0                                 | 0                        |
| 22022803   | PLANT / GENERATOR FUEL COST                      |                       |   | 0                                 | 0                        |
| <b>220229</b>  | <b>FINANCIAL CHARGES - GENERAL</b>               |                       |   | <b>0</b>                          | <b>0</b>                 |
| 22022901   | BANK CHARGES (OTHER THAN INTEREST)               |                       |   | 0                                 | 0                        |
| 22022902   | INSURANCE PREMIUM                                |                       |   | 0                                 | 0                        |
| <b>220220</b>  | <b>MISCELLANEOUS EXPENSES GENERAL</b>            | <b>100,000,000</b>    |   | <b>0</b>                          | <b>100,000,000</b>       |
| 22022001   | REFRESHMENT & MEALS                              |                       |   | 0                                 | 0                        |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>100,000,000</b>    |   | <b>0</b>                          | <b>100,000,000</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>HOSPITALS MANAGEMENT BOARD</b> |  |                      |   |                                   |                          |
|-----------------------------------|--|----------------------|---|-----------------------------------|--------------------------|
| <b>052110200100</b>               |  |                      |   |                                   |                          |
| <b>ECONOMIC CODE</b>              | <b>DETAILED EXPENDITURE</b>  | <b>BUDGET 2020</b>   | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                          |  |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                         | <b>PERSONNEL COST</b>  |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                       | <b>SALARY</b>  |                      |   | <b>0</b>                          | <b>0</b>                 |
|                                   | <b>SALARIES AND WAGES (INCLUDING RECRUITMENT OF MEDICAL DOCTORS)</b> | <b>6,250,000,000</b> |   | <b>0</b>                          | <b>6,250,000,000</b>     |
| 210101                            | SALARY   |                      |   | 0                                 | 0                        |
| 21010101                          | SALARY   |                      |   | 0                                 | 0                        |
| 21010102                          | OVER TIME PAYMENTS   |                      |   | 0                                 | 0                        |
| 21010103                          | CONSOLIDATED REVENUE FUND CHARGE- SALARIES                           |                      |   | 0                                 | 0                        |
| 2102                              | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                            |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                     | <b>ALLOWANCES</b>  | <b>100,000,000</b>   | <b>13,500,000</b>                       | <b>13,500,000</b>                 | <b>86,500,000</b>        |
| 21020101                          | NON REGULAR ALLOWANCES   |                      |   | 0                                 | 0                        |
| <b>22</b>                         | <b>OTHER RECURRENT COSTS</b>   |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                       | <b>OVERHEAD COST</b>   |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                     | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                              |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022101                          | LOCAL TRAVEL & TRANSPORT: TRAINING                                   | 8,000,000            |   | 0                                 | 8,000,000                |
| 22022102                          | LOCAL TRAVEL & TRANSPORT: OTHERS                                     | 5,000,000            |   | 0                                 | 5,000,000                |
| 22022103                          | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING                           |                      |   | 0                                 | 0                        |
| 22022104                          | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                             |                      |   | 0                                 | 0                        |
| <b>220222</b>                     | <b>UTILITIES - GENERAL</b>   |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022201                          | ELECTRICITY CHARGES  | 5,000,000            |   | 0                                 | 5,000,000                |
| 22022202                          | TELEPHONE CHARGES  |                      |   | 0                                 | 0                        |
| 22022203                          | INTERNET ACCESS CHARGES  | 2,500,000            |   | 0                                 | 2,500,000                |
| 22022204                          | SATELLITE BROADCASTING ACCESS CHARGES                                |                      |   | 0                                 | 0                        |
| 22022205                          | WATER RATES  | 2,000,000            |   | 0                                 | 2,000,000                |
| <b>220223</b>                     | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                            |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022301                          | OFFICE STATIONERIES/COMPUTER CONSUMABLES                             | 5,000,000            |   | 0                                 | 5,000,000                |
| 22022302                          | BOOKS  |                      |   | 0                                 | 0                        |
| 22022303                          | NEWSPAPERS   |                      |   | 0                                 | 0                        |
| 22022309                          | UNIFORMS & OTHER CLOTHING  | 10,000,000           |   | 0                                 | 10,000,000               |
| 22022310                          | TEACHING AIDS / INSTRUCTION MATERIALS                                |                      |   | 0                                 | 0                        |
| 22022311                          | FOOD STUFF / CATERING MATERIALS SUPPLIES                             | 10,000,000           |   | 0                                 | 10,000,000               |
| <b>220224</b>                     | <b>MAINTENANCE SERVICES - GENERAL</b>                                |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022401                          | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP                         | 5,000,000            |   | 0                                 | 5,000,000                |
| 22022402                          | MAINTENANCE OF OFFICE FURNITURE                                      | 5,000,000            |   | 0                                 | 5,000,000                |
| 22022403                          | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                    | 5,000,000            |   | 0                                 | 5,000,000                |
| 22022404                          | MAINTENANCE OF OFFICE / IT EQUIPMENTS                                | 3,000,000            |   | 0                                 | 3,000,000                |
| 22022405                          | MAINTENANCE OF PLANTS/GENERATORS                                     | 10,000,000           |   | 0                                 | 10,000,000               |
| 22022406                          | OTHER MAINTENANCE SERVICES   |                      |   | 0                                 | 0                        |
| <b>220225</b>                     | <b>TRAINING - GENERAL</b>  |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022501                          | LOCAL TRAINING   | 10,000,000           |   | 0                                 | 10,000,000               |
| 22022502                          | INTERNATIONAL TRAINING   | 10,000,000           |   | 0                                 | 10,000,000               |
| <b>220226</b>                     | <b>OTHER SERVICES - GENERAL</b>                                      |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022605                          | CLEANING & FUMIGATION SERVICES                                       | 20,000,000           | 10,750,000                              | 10,750,000                        | 9,250,000                |
| <b>220227</b>                     | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>              |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022701                          | FINANCIAL CONSULTING   |                      |   | 0                                 | 0                        |
| 22022702                          | INFORMATION TECHNOLOGY CONSULTING                                    |                      |   | 0                                 | 0                        |
| <b>220228</b>                     | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                               |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022803                          | PLANT / GENERATOR FUEL COST  | 40,000,000           | 37,700,000                              | 37,700,000                        | 2,300,000                |

|               |  |                      |                   |                   |                      |
|---------------|--|----------------------|-------------------|-------------------|----------------------|
| 22022806      | COOKING GAS/FUEL COST                              |                      |                   | 0                 | 0                    |
| <b>220229</b> | <b>FINANCIAL CHARGES - GENERAL</b>                 |                      |                   | <b>0</b>          | <b>0</b>             |
| 22022901      | BANK CHARGES (OTHER THAN INTEREST)                 |                      |                   | 0                 | 0                    |
| 22022902      | INSURANCE PREMIUM                                  | 2,000,000            |                   | 0                 | 2,000,000            |
| 22022904      | OTHER CRF BANK CHARGES                             |                      |                   | 0                 | 0                    |
| 22022905      | INTEREST/DISCOUNT ON FOREIGN LOAN                  |                      |                   | 0                 | 0                    |
| 22022906      | FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS  |                      |                   | 0                 | 0                    |
| 22022907      | DOMESTIC INTEREST/DISCOUNT - TREASURY BILL         |                      |                   | 0                 | 0                    |
| 22022908      | DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS |                      |                   | 0                 | 0                    |
| <b>220220</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>              |                      |                   | <b>0</b>          | <b>0</b>             |
| 22022001      | REFRESHMENT & MEALS                                | 2,000,000            |                   | 0                 | 2,000,000            |
| 22022002      | HONORARIUM & SITTING ALLOWANCE                     |                      |                   | 0                 | 0                    |
| 22022003      | PUBLICITY & ADVERTISEMENTS                         | 1,000,000            |                   | 0                 | 1,000,000            |
| 22022004      | MEDICAL EXPENSES-LOCAL                             | 5,000,000            |                   | 0                 | 5,000,000            |
| 22022006      | POSTAGES & COURIER SERVICES                        | 1,000,000            |                   | 0                 | 1,000,000            |
| 22022007      | WELFARE PACKAGES                                   | 2,000,000            |                   | 0                 | 2,000,000            |
| 22022014      | ANNUAL BUDGET EXPENSES & ADMINISTRATION            | 100,000              |                   | 0                 | 100,000              |
| 22022021      | ELECTION-LOGISTICS SUPPORT                         |                      |                   | 0                 | 0                    |
| 22022037      | MARGIN FOR INCREASE IN COSTS                       |                      |                   | 0                 | 0                    |
| 22022041      | CONTINGENCY  | 2,000,000            |                   | 0                 | 2,000,000            |
| 22022042      | RECURRENT ADJUSTMENT                               |                      |                   | 0                 | 0                    |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>                 | <b>6,520,600,000</b> | <b>61,950,000</b> | <b>61,950,000</b> | <b>6,458,650,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| MINISTRY OF HOME AFFAIRS, INFORMATION, & CULTURE |  | O12300100100       |                                  |                            |                    |
|--|--|--------------------|----------------------------------|----------------------------|--------------------|
| ECONOMIC CODE                                    | DETAILED EXPENDITURE                             | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
| 2  |  |                    |                                  | 0                          | 0                  |
| 21   | PERSONNEL COST                                   |                    |                                  | 0                          | 0                  |
| 2101   | SALARY   |                    |                                  | 0                          | 0                  |
| 210101   | SALARIES AND WAGES                               | 253,000,000        |                                  | 0                          | 253,000,000        |
| 21010101   | SALARY   |                    |                                  | 0                          | 0                  |
| 21010102   | OVER TIME PAYMENTS                               |                    |                                  | 0                          | 0                  |
| 21010103   | CONSOLIDATED REVENUE FUND CHARGE- SALARIES       |                    |                                  | 0                          | 0                  |
| 2102   | ALLOWANCES AND SOCIAL CONTRIBUTION               |                    |                                  | 0                          | 0                  |
| 210201   | ALLOWANCES                                       | 7,213,000          |                                  | 0                          | 7,213,000          |
| 21020101   | NON REGULAR ALLOWANCES                           |                    |                                  | 0                          | 0                  |
| 220221   | TRAVEL & TRANSPORT - GENERAL                     | 4,000,000          |                                  | 0                          | 4,000,000          |
| 22022101   | LOCAL TRAVEL & TRANSPORT: TRAINING               |                    |                                  | 0                          | 0                  |
| 22022102   | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                    |                                  | 0                          | 0                  |
| 220222   | UTILITIES - GENERAL                              | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022201   | ELECTRICITY CHARGES                              |                    |                                  | 0                          | 0                  |
| 22022202   | TELEPHONE CHARGES                                |                    |                                  | 0                          | 0                  |
| 220223   | MATERIALS & SUPPLIES - GENERAL                   | 25,000,000         |                                  | 0                          | 25,000,000         |
| 22022301   | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                    |                                  | 0                          | 0                  |
| 22022302   | BOOKS  |                    |                                  | 0                          | 0                  |
| 22022303   | NEWSPAPERS                                       |                    |                                  | 0                          | 0                  |
| 220224   | MAINTENANCE SERVICES - GENERAL                   | 11,000,000         |                                  | 0                          | 11,000,000         |
| 22022401   | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                    |                                  | 0                          | 0                  |
| 22022402   | MAINTENANCE OF OFFICE FURNITURE                  |                    |                                  | 0                          | 0                  |
| 220225   | TRAINING - GENERAL                               | 20,000,000         |                                  | 0                          | 20,000,000         |
| 22022501   | LOCAL TRAINING                                   |                    |                                  | 0                          | 0                  |
| 22022502   | INTERNATIONAL TRAINING                           |                    |                                  | 0                          | 0                  |
| 220227   | CONSULTING & PROFESSIONAL SERVICES - GENERAL     | 15,000,000         |                                  | 0                          | 15,000,000         |
| 22022701   | FINANCIAL CONSULTING                             |                    |                                  | 0                          | 0                  |
| 22022702   | INFORMATION TECHNOLOGY CONSULTING                |                    |                                  | 0                          | 0                  |
| 22022709   | AUDITING OF ACCOUNTS                             |                    |                                  | 0                          | 0                  |
| 220228   | FUEL & LUBRICANTS - GENERAL                      | 55,000             |                                  | 0                          | 55,000             |
| 22022801   | MOTOR VEHICLE FUEL COST                          |                    |                                  | 0                          | 0                  |
| 220229   | FINANCIAL CHARGES - GENERAL                      | 200,000            |                                  | 0                          | 200,000            |
| 22022901   | BANK CHARGES (OTHER THAN INTEREST)               |                    |                                  | 0                          | 0                  |
| 22022902   | INSURANCE PREMIUM                                |                    |                                  | 0                          | 0                  |
| 220220   | MISCELLANEOUS EXPENSES GENERAL                   | 10,000,000         | 6,561,620                        | 6,561,620                  | 3,438,380          |
| 22022001   | REFRESHMENT & MEALS                              |                    |                                  | 0                          | 0                  |
| 22022002   | HONORARIUM & SITTING ALLOWANCE                   | 2,000,000          |                                  | 0                          | 2,000,000          |
| 230501   | RESEARCH AND DEVELOPMENT - RECURRENT (R&D)       |                    |                                  | 0                          | 0                  |
| 23050101   | RESEARCH AND DEVELOPMENT - RECURRENT (R&D)       |                    |                                  | 0                          | 0                  |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>349,468,000</b> | <b>6,561,620</b>                 | <b>6,561,620</b>           | <b>342,906,380</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| INFORMATICS INSTITUTE |   | 012301900100 |                                  |                            |                   |
|-----------------------|---|--------------|----------------------------------|----------------------------|-------------------|
| ECONOMIC CODE         | DETAILED EXPENDITURE                              | BUDGET 2020  | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE |
| <b>2</b>              |   |              |                                  | <b>0</b>                   | <b>0</b>          |
| <b>21</b>             | <b>PERSONNEL COST</b>                             |              |                                  | <b>0</b>                   | <b>0</b>          |
| <b>2101</b>           | <b>SALARY</b>                                     |              |                                  | <b>0</b>                   | <b>0</b>          |
| <b>210101</b>         | <b>SALARIES AND WAGES</b>                         |              |                                  | <b>0</b>                   | <b>0</b>          |
| 21010101              | SALARY  |              |                                  | 0                          | 0                 |
| 21010102              | OVER TIME PAYMENTS                                |              |                                  | 0                          | 0                 |
| 21010103              | CONSOLIDATED REVENUE FUND CHARGE- SALARIES        |              |                                  | 0                          | 0                 |
| <b>2102</b>           | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>         |              |                                  | <b>0</b>                   | <b>0</b>          |
| <b>210201</b>         | <b>ALLOWANCES</b>                                 |              |                                  | <b>0</b>                   | <b>0</b>          |
| 21020101              | NON REGULAR ALLOWANCES                            |              |                                  | 0                          | 0                 |
| <b>22</b>             | <b>OTHER RECURRENT COSTS</b>                      |              |                                  | <b>0</b>                   | <b>0</b>          |
| <b>2202</b>           | <b>OVERHEAD COST</b>                              |              |                                  | <b>0</b>                   | <b>0</b>          |
| <b>220221</b>         | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>           |              |                                  | <b>0</b>                   | <b>0</b>          |
| 22022101              | LOCAL TRAVEL & TRANSPORT: TRAINING                |              |                                  | 0                          | 0                 |
| 22022102              | LOCAL TRAVEL & TRANSPORT: OTHERS                  |              |                                  | 0                          | 0                 |
| 22022103              | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING        |              |                                  | 0                          | 0                 |
| 22022104              | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS          |              |                                  | 0                          | 0                 |
| <b>220222</b>         | <b>UTILITIES - GENERAL</b>                        |              |                                  | <b>0</b>                   | <b>0</b>          |
| 22022201              | ELECTRICITY CHARGES                               |              |                                  | 0                          | 0                 |
| 22022202              | TELEPHONE CHARGES                                 |              |                                  | 0                          | 0                 |
| <b>220223</b>         | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>         |              |                                  | <b>0</b>                   | <b>0</b>          |
| 22022301              | OFFICE STATIONERIES/COMPUTER CONSUMABLES          |              |                                  | 0                          | 0                 |
| 22022302              | BOOKS   |              |                                  | 0                          | 0                 |
| <b>220224</b>         | <b>MAINTENANCE SERVICES - GENERAL</b>             |              |                                  | <b>0</b>                   | <b>0</b>          |
| 22022401              | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  |              |                                  | 0                          | 0                 |
| 22022402              | MAINTENANCE OF OFFICE FURNITURE                   |              |                                  | 0                          | 0                 |
| 22022403              | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS |              |                                  | 0                          | 0                 |
| <b>220228</b>         | <b>FUEL &amp; LUBRICANTS - GENERAL</b>            |              |                                  | <b>0</b>                   | <b>0</b>          |
| 22022801              | MOTOR VEHICLE FUEL COST                           |              |                                  | 0                          | 0                 |
| 22022802              | OTHER TRANSPORT EQUIPMENT FUEL COST               |              |                                  | 0                          | 0                 |
| 22022803              | PLANT / GENERATOR FUEL COST                       |              |                                  | 0                          | 0                 |
| 22022806              | COOKING GAS/FUEL COST                             |              |                                  | 0                          | 0                 |
| <b>220229</b>         | <b>FINANCIAL CHARGES - GENERAL</b>                |              |                                  | <b>0</b>                   | <b>0</b>          |
| 22022901              | BANK CHARGES (OTHER THAN INTEREST)                |              |                                  | 0                          | 0                 |
| 22022902              | INSURANCE PREMIUM                                 |              |                                  | 0                          | 0                 |
| <b>220220</b>         | <b>MISCELLANEOUS EXPENSES GENERAL</b>             |              |                                  | <b>0</b>                   | <b>0</b>          |
| 22022001              | REFRESHMENT & MEALS                               |              |                                  | 0                          | 0                 |
| <b>220301</b>         | <b>STAFF LOAN</b>                                 |              |                                  | <b>0</b>                   | <b>0</b>          |
|                       | <b>TOTAL RECURRENT EXPENDITURE</b>                |              |                                  | <b>0</b>                   | <b>0</b>          |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO RADIO TELVESION CORPORATION</b> |  | <b>012300300100</b> |   |                                   |                          |
|--|--|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                     | <b>DETAILED EXPENDITURE</b>                      | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                                 |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                                | <b>PERSONNEL COST</b>                            |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                              | <b>SALARY</b>                                    |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                            | <b>SALARIES AND WAGES</b>                        | <b>265,000,000</b>  |   | <b>0</b>                          | <b>265,000,000</b>       |
| 21010101                                 | SALARY   |                     |   | 0                                 | 0                        |
| 21010102                                 | OVER TIME PAYMENTS                               |                     |   | 0                                 | 0                        |
| 21010103                                 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES       |                     |   | 0                                 | 0                        |
| <b>22</b>                                | <b>OTHER RECURRENT COSTS</b>                     |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                              | <b>OVERHEAD COST</b>                             |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                            | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          | <b>16,275,000</b>   |   | <b>0</b>                          | <b>16,275,000</b>        |
| 22022101                                 | LOCAL TRAVEL & TRANSPORT: TRAINING               |                     |   | 0                                 | 0                        |
| 22022102                                 | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                     |   | 0                                 | 0                        |
| <b>220222</b>                            | <b>UTILITIES - GENERAL</b>                       | <b>7,350,000</b>    |   | <b>0</b>                          | <b>7,350,000</b>         |
| 22022201                                 | ELECTRICITY CHARGES                              |                     |   | 0                                 | 0                        |
| 22022202                                 | TELEPHONE CHARGES                                |                     |   | 0                                 | 0                        |
| <b>220223</b>                            | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        | <b>3,300,000</b>    |   | <b>0</b>                          | <b>3,300,000</b>         |
| 22022301                                 | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                     |   | 0                                 | 0                        |
| 22022302                                 | BOOKS  |                     |   | 0                                 | 0                        |
| 22022303                                 | NEWSPAPERS                                       |                     |   | 0                                 | 0                        |
| <b>220224</b>                            | <b>MAINTENANCE SERVICES - GENERAL</b>            | <b>6,300,000</b>    |   | <b>0</b>                          | <b>6,300,000</b>         |
| 22022401                                 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                     |   | 0                                 | 0                        |
| 22022402                                 | MAINTENANCE OF OFFICE FURNITURE                  |                     |   | 0                                 | 0                        |
| <b>220225</b>                            | <b>TRAINING - GENERAL</b>                        | <b>10,000,000</b>   |   | <b>0</b>                          | <b>10,000,000</b>        |
| 22022501                                 | LOCAL TRAINING                                   |                     |   | 0                                 | 0                        |
| 22022502                                 | INTERNATIONAL TRAINING                           |                     |   | 0                                 | 0                        |
| <b>220226</b>                            | <b>OTHER SERVICES - GENERAL</b>                  | <b>4,200,000</b>    |   | <b>0</b>                          | <b>4,200,000</b>         |
| 22022601                                 | SECURITY SERVICES                                |                     |   | 0                                 | 0                        |
| 22022603                                 | RESIDENTIAL RENT                                 |                     |   | 0                                 | 0                        |
| <b>220228</b>                            | <b>FUEL &amp; LUBRICANTS - GENERAL</b>           | <b>15,000,000</b>   |   | <b>0</b>                          | <b>15,000,000</b>        |
| 22022801                                 | MOTOR VEHICLE FUEL COST                          |                     |   | 0                                 | 0                        |
| 22022802                                 | OTHER TRANSPORT EQUIPMENT FUEL COST              |                     |   | 0                                 | 0                        |
| 22022803                                 | PLANT / GENERATOR FUEL COST                      |                     |   | 0                                 | 0                        |
| <b>220229</b>                            | <b>FINANCIAL CHARGES - GENERAL</b>               | <b>84,000</b>       |   | <b>0</b>                          | <b>84,000</b>            |
| 22022901                                 | BANK CHARGES (OTHER THAN INTEREST)               |                     |   | 0                                 | 0                        |
| 22022902                                 | INSURANCE PREMIUM                                |                     |   | 0                                 | 0                        |
| <b>220220</b>                            | <b>MISCELLANEOUS EXPENSES GENERAL</b>            | <b>6,300,000</b>    |   | <b>0</b>                          | <b>6,300,000</b>         |
| 22022001                                 | REFRESHMENT & MEALS                              |                     |   | 0                                 | 0                        |
| 22022002                                 | HONORARIUM & SITTING ALLOWANCE                   |                     |   | 0                                 | 0                        |
| <b>2203</b>                              |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220301</b>                            | <b>STAFF LOAN</b>                                | <b>315,000</b>      |   | <b>0</b>                          | <b>315,000</b>           |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>334,124,000</b>  |   | <b>0</b>                          | <b>334,124,000</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>COUNCIL FOR ARTS AND CULTURE</b> |   | <b>012305700100</b> |   |                                   |                          |
|-------------------------------------|---|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                | <b>DETAILED EXPENDITURE</b>                       | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                            |   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                           | <b>PERSONNEL COST</b>                             |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                         | <b>SALARY</b>                                     |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                       | <b>SALARIES AND WAGES</b>                         |                     |   | <b>0</b>                          | <b>0</b>                 |
| 21010101                            | SALARY  | 90,000,000          |   | 0                                 | 90,000,000               |
| <b>220221</b>                       | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>           | 15,000,000          |   | <b>0</b>                          | <b>15,000,000</b>        |
| <b>220222</b>                       | <b>UTILITIES - GENERAL</b>                        |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022201                            | ELECTRICITY CHARGES                               | 525,000             |   | 0                                 | 525,000                  |
| <b>220223</b>                       | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>         |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022301                            | OFFICE STATIONERIES/COMPUTER CONSUMABLES          | 1,050,000           |   | 0                                 | 1,050,000                |
| 22022302                            | BOOKS   | 105,000             |   | 0                                 | 105,000                  |
| 22022308                            | FIELD & CAMPING MATERIALS SUPPLIES                | 1,050,000           |   | 0                                 | 1,050,000                |
| 22022309                            | UNIFORMS & OTHER CLOTHING                         | 2,467,000           |   | 0                                 | 2,467,000                |
| 22022310                            | TEACHING AIDS / INSTRUCTION MATERIALS             |                     |   | 0                                 | 0                        |
| <b>220224</b>                       | <b>MAINTENANCE SERVICES - GENERAL</b>             |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022401                            | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP      | 1,050,000           |   | 0                                 | 1,050,000                |
| 22022402                            | MAINTENANCE OF OFFICE FURNITURE                   | 1,050,000           |   | 0                                 | 1,050,000                |
| 22022403                            | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 2,625,000           |   | 0                                 | 2,625,000                |
| 22022404                            | MAINTENANCE OF OFFICE / IT EQUIPMENTS             | 1,050,000           |   | 0                                 | 1,050,000                |
| 22022405                            | MAINTENANCE OF PLANTS/GENERATORS                  | 105,000             |   | 0                                 | 105,000                  |
| 22022406                            | OTHER MAINTENANCE SERVICES                        | 525,000             |   | 0                                 | 525,000                  |
| <b>220228</b>                       | <b>FUEL &amp; LUBRICANTS - GENERAL</b>            |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022801                            | MOTOR VEHICLE FUEL COST                           | 525,000             |   | 0                                 | 525,000                  |
| 22022802                            | OTHER TRANSPORT EQUIPMENT FUEL COST               |                     |   | 0                                 | 0                        |
| 22022803                            | PLANT / GENERATOR FUEL COST                       | 315,000             |   | 0                                 | 315,000                  |
| 22022806                            | COOKING GAS/FUEL COST                             |                     |   | 0                                 | 0                        |
| <b>220220</b>                       | <b>MISCELLANEOUS EXPENSES GENERAL</b>             |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022001                            | REFRESHMENT & MEALS                               | 1,575,000           |   | 0                                 | 1,575,000                |
| 22022007                            | WELFARE PACKAGES                                  | 525,000             |   | 0                                 | 525,000                  |
|                                     | <b>TOTAL RECURRENT EXPENDITURE</b>                | <b>119,542,000</b>  |   | <b>0</b>                          | <b>119,542,000</b>       |



**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>MINISTRY OF JUSTICE</b> |   | <b>Q32600100100</b> |   |                                   |                          |
|----------------------------|---|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>       | <b>DETAILED EXPENDITURE</b>                             | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                   |   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                  | <b>PERSONNEL COST</b>                                   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                | <b>SALARY</b>   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>              | <b>SALARIES AND WAGES</b>                               | <b>224,160,000</b>  |   | <b>0</b>                          | <b>224,160,000</b>       |
| 21010101                   | SALARY/WAGES FOR 25 NEWLY RECRUITED LAWYERS             |                     |   | 0                                 | 0                        |
| 21010102                   | OVER TIME PAYMENTS                                      |                     |   | 0                                 | 0                        |
| 21010103                   | CONSOLIDATED REVENUE FUND CHARGE- SALARIES              |                     |   | 0                                 | 0                        |
| <b>2102</b>                | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>              | <b>ALLOWANCES</b>                                       | <b>21,616,000</b>   | <b>21,000,000</b>                       | <b>21,000,000</b>                 | <b>616,000</b>           |
| 21020101                   | NON REGULAR ALLOWANCES                                  |                     |   | 0                                 | 0                        |
| <b>210202</b>              | <b>SOCIAL CONTRIBUTIONS (INCLUDE CITIZEN RIGHT)</b>     | <b>92,000,000</b>   | <b>24,715,000</b>                       | <b>24,715,000</b>                 | <b>67,285,000</b>        |
| 21020223                   | GROUP LIFE INSURANCE                                    |                     |   | 0                                 | 0                        |
| 21020224                   | EMPLOYEES COMPENSATION FUND                             |                     |   | 0                                 | 0                        |
| 21020225                   | HOUSING FUND CONTRIBUTION                               |                     |   | 0                                 | 0                        |
| <b>2103</b>                | <b>SOCIAL BENEFITS</b>                                  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210301</b>              | <b>SOCIAL BENEFITS</b>                                  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21030101</b>            | <b>GRATUITY</b>   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21030102</b>            | <b>PENSION</b>  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21030103</b>            | <b>DEATH BENEFITS</b>                                   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>22</b>                  | <b>OTHER RECURRENT COSTS</b>                            |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                | <b>OVERHEAD COST</b>                                    |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>              | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>4,025,000</b>    |   | <b>0</b>                          | <b>4,025,000</b>         |
| 22022101                   | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                     |   | 0                                 | 0                        |
| 22022102                   | LOCAL TRAVEL & TRANSPORT: OTHERS                        |                     |   | 0                                 | 0                        |
| 22022103                   | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING              |                     |   | 0                                 | 0                        |
| 22022104                   | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                |                     |   | 0                                 | 0                        |
| <b>220222</b>              | <b>UTILITIES - GENERAL</b>                              | <b>3,440,000</b>    |   | <b>0</b>                          | <b>3,440,000</b>         |
| 22022201                   | ELECTRICITY CHARGES                                     |                     |   | 0                                 | 0                        |
| 22022202                   | TELEPHONE CHARGES                                       |                     |   | 0                                 | 0                        |
| 22022203                   | INTERNET ACCESS CHARGES                                 |                     |   | 0                                 | 0                        |
| 22022204                   | SATELLITE BROADCASTING ACCESS CHARGES                   |                     |   | 0                                 | 0                        |
| <b>220223</b>              | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>5,732,000</b>    |   | <b>0</b>                          | <b>5,732,000</b>         |
| 22022301                   | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                     |   | 0                                 | 0                        |
| 22022302                   | BOOKS   |                     |   | 0                                 | 0                        |
| 22022303                   | NEWSPAPERS  |                     |   | 0                                 | 0                        |
| 22022304                   | MAGAZINES & PERIODICALS                                 |                     |   | 0                                 | 0                        |
| 22022305                   | PRINTING OF NON SECURITY DOCUMENTS                      |                     |   | 0                                 | 0                        |
| 22022306                   | PRINTING OF SECURITY DOCUMENTS                          |                     |   | 0                                 | 0                        |
| <b>220224</b>              | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>7,506,000</b>    |   | <b>0</b>                          | <b>7,506,000</b>         |
| 22022401                   | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                     |   | 0                                 | 0                        |
| 22022412                   | MAINTENANCE OF MARKETS/PUBLIC PLACES                    |                     |   | 0                                 | 0                        |
| 22022413                   | MINOR ROAD MAINTENANCE                                  |                     |   | 0                                 | 0                        |
| <b>220225</b>              | <b>TRAINING - GENERAL</b>                               | <b>50,000,000</b>   |   | <b>0</b>                          | <b>50,000,000</b>        |
| 22022501                   | LOCAL TRAINING  |                     |   | 0                                 | 0                        |
| 22022502                   | INTERNATIONAL TRAINING                                  |                     |   | 0                                 | 0                        |
| 22022503                   | N/A   |                     |   | 0                                 | 0                        |
| <b>220227</b>              | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>120,000,000</b>  | <b>18,322,039</b>                       | <b>18,322,039</b>                 | <b>101,677,961</b>       |
| 22022701                   | FINANCIAL CONSULTING                                    |                     |   | 0                                 | 0                        |
| 22022702                   | INFORMATION TECHNOLOGY CONSULTING                       |                     |   | 0                                 | 0                        |
| 22022703                   | LEGAL SERVICES  |                     |   | 0                                 | 0                        |
| 22022704                   | ENGINEERING SERVICES                                    |                     |   | 0                                 | 0                        |
| 22022705                   | ARCHITECTURAL SERVICES                                  |                     |   | 0                                 | 0                        |
| 22022706                   | SURVEYING SERVICES                                      |                     |   | 0                                 | 0                        |
| 22022707                   | AGRICULTURAL CONSULTING                                 |                     |   | 0                                 | 0                        |
| <b>220220</b>              | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>10,000,000</b>   |   | <b>0</b>                          | <b>10,000,000</b>        |
| 22022001                   | REFRESHMENT & MEALS                                     |                     |   | 0                                 | 0                        |
| 22022002                   | HONORARIUM & SITTING ALLOWANCE                          |                     |   | 0                                 | 0                        |
| 22022003                   | PUBLICITY & ADVERTISEMENTS                              |                     |   | 0                                 | 0                        |
| 22022004                   | MEDICAL EXPENSES-LOCAL                                  |                     |   | 0                                 | 0                        |
| <b>2203</b>                | <b>STAFF LOAN ADVANCES</b>                              |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220301</b>              | <b>STAFF LOAN ADVANCES</b>                              | <b>4,000,000</b>    |   | <b>0</b>                          | <b>4,000,000</b>         |
| <b>2204</b>                | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220401</b>              | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                   | <b>2,292,000</b>    |   | <b>0</b>                          | <b>2,292,000</b>         |
| <b>220402</b>              | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>                 |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22040203                   | CONTRIBUTION TO INTERNATIONAL ORGANIZATION              |                     |   | 0                                 | 0                        |
| 22040204                   | EXTERNAL FINANCIAL OBLIGATIONS                          |                     |   | 0                                 | 0                        |
| <b>220603</b>              | <b>INSURANCE PREMIUM- VETTING OF CONTRACT</b>           | <b>100,000,000</b>  |   | <b>0</b>                          | <b>100,000,000</b>       |
| <b>2207</b>                | <b>TRANSFERS-PAYMENT</b>                                |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220701</b>              | <b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>   |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22070101                   | PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE      |                     |   | 0                                 | 0                        |
|                            | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>644,771,000</b>  | <b>64,037,039</b>                       | <b>64,037,039</b>                 | <b>580,733,961</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>MOHAMMED GONI COLLEGE OF LEGAL AND ISLAMIC STUDIES</b> |   | <b>032600600100</b> |   |                                   |                          |
|---|---|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                                      | <b>DETAILED EXPENDITURE</b>                             | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>  |   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>   | <b>PERSONNEL COST</b>                                   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>   | <b>SALARY</b>   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>   | <b>SALARIES AND WAGES</b>                               | <b>560,000,000</b>  |   | <b>0</b>                          | <b>560,000,000</b>       |
| 21010101  | SALARY  |                     |   | 0                                 | 0                        |
| 21010102  | OVER TIME PAYMENTS                                      |                     |   | 0                                 | 0                        |
| 21010103  | CONSOLIDATED REVENUE FUND CHARGE- SALARIES              |                     |   | 0                                 | 0                        |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>   | <b>ALLOWANCES</b>                                       | <b>5,670,000</b>    |   | <b>0</b>                          | <b>5,670,000</b>         |
| 21020101  | NON REGULAR ALLOWANCES                                  |                     |   | 0                                 | 0                        |
| <b>22</b>   | <b>OTHER RECURRENT COSTS</b>                            |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                    |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>   | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>2,205,000</b>    |   | <b>0</b>                          | <b>2,205,000</b>         |
| 22022101  | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                     |   | 0                                 | 0                        |
| 22022102  | LOCAL TRAVEL & TRANSPORT: OTHERS                        |                     |   | 0                                 | 0                        |
| <b>220222</b>   | <b>UTILITIES - GENERAL</b>                              | <b>2,415,000</b>    |   | <b>0</b>                          | <b>2,415,000</b>         |
| 22022201  | ELECTRICITY CHARGES                                     |                     |   | 0                                 | 0                        |
| 22022202  | TELEPHONE CHARGES                                       |                     |   | 0                                 | 0                        |
| <b>220223</b>   | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>2,625,000</b>    |   | <b>0</b>                          | <b>2,625,000</b>         |
| 22022301  | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                     |   | 0                                 | 0                        |
| 22022302  | BOOKS   |                     |   | 0                                 | 0                        |
| <b>220224</b>   | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>2,404,000</b>    |   | <b>0</b>                          | <b>2,404,000</b>         |
| 22022401  | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                     |   | 0                                 | 0                        |
| 22022402  | MAINTENANCE OF OFFICE FURNITURE                         |                     |   | 0                                 | 0                        |
| 22022403  | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       |                     |   | 0                                 | 0                        |
| <b>220225</b>   | <b>TRAINING - GENERAL</b>                               | <b>1,000,000</b>    |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022501  | LOCAL TRAINING  |                     |   | 0                                 | 0                        |
| 22022502  | INTERNATIONAL TRAINING                                  |                     |   | 0                                 | 0                        |
| <b>220226</b>   | <b>OTHER SERVICES - GENERAL</b>                         | <b>1,000,000</b>    |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022601  | SECURITY SERVICES                                       |                     |   | 0                                 | 0                        |
| 22022602  | OFFICE RENT   |                     |   | 0                                 | 0                        |
| <b>220227</b>   | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>1,050,000</b>    |   | <b>0</b>                          | <b>1,050,000</b>         |
| 22022701  | FINANCIAL CONSULTING                                    |                     |   | 0                                 | 0                        |
| 22022702  | INFORMATION TECHNOLOGY CONSULTING                       |                     |   | 0                                 | 0                        |
| <b>220228</b>   | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>1,050,000</b>    |   | <b>0</b>                          | <b>1,050,000</b>         |
| 22022801  | MOTOR VEHICLE FUEL COST                                 |                     |   | 0                                 | 0                        |
| 22022802  | OTHER TRANSPORT EQUIPMENT FUEL COST                     |                     |   | 0                                 | 0                        |
| <b>220229</b>   | <b>FINANCIAL CHARGES - GENERAL</b>                      | <b>551,000</b>      |   | <b>0</b>                          | <b>551,000</b>           |
| 22022901  | BANK CHARGES (OTHER THAN INTEREST)                      |                     |   | 0                                 | 0                        |
| <b>220220</b>   | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>840,000</b>      |   | <b>0</b>                          | <b>840,000</b>           |
| 22022001  | REFRESHMENT & MEALS                                     |                     |   | 0                                 | 0                        |
| 22022002  | HONORARIUM & SITTING ALLOWANCE                          |                     |   | 0                                 | 0                        |
| 22022003  | PUBLICITY & ADVERTISEMENTS                              |                     |   | 0                                 | 0                        |
| <b>220301</b>   | <b>STAFF LOANS AND ADVANCE</b>                          |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 |                     |   | <b>0</b>                          | <b>0</b>                 |
|   | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>580,810,000</b>  |   | <b>0</b>                          | <b>580,810,000</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>SCHOOL OF HIGHER ISLAMIC STUDIES</b> |  | <b>032600600100</b> |   |                                   |                          |
|---|--|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                    | <b>DETAILED EXPENDITURE</b>                      | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                                |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                               | <b>PERSONNEL COST</b>                            |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                             | <b>SALARY</b>                                    |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                           | <b>SALARIES AND WAGES</b>                        | <b>130,000,000</b>  |   | <b>0</b>                          | <b>130,000,000</b>       |
| 21010101                                | SALARY   |                     |   | 0                                 | 0                        |
| 21010102                                | OVER TIME PAYMENTS                               |                     |   | 0                                 | 0                        |
| 21010103                                | CONSOLIDATED REVENUE FUND CHARGE- SALARIES       |                     |   | 0                                 | 0                        |
| <b>2102</b>                             | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>        |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                           | <b>ALLOWANCES</b>                                |                     |   | <b>0</b>                          | <b>0</b>                 |
| 21020101                                | NON REGULAR ALLOWANCES                           |                     |   | 0                                 | 0                        |
| <b>2202</b>                             | <b>OVERHEAD COST</b>                             |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                           | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          | <b>1,050,000</b>    |   | <b>0</b>                          | <b>1,050,000</b>         |
| 22022101                                | LOCAL TRAVEL & TRANSPORT: TRAINING               |                     |   | 0                                 | 0                        |
| 22022102                                | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                     |   | 0                                 | 0                        |
| 22022103                                | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING       |                     |   | 0                                 | 0                        |
| 22022104                                | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS         |                     |   | 0                                 | 0                        |
| <b>220222</b>                           | <b>UTILITIES - GENERAL</b>                       | <b>545,000</b>      |   | <b>0</b>                          | <b>545,000</b>           |
| 22022201                                | ELECTRICITY CHARGES                              |                     |   | 0                                 | 0                        |
| 22022202                                | TELEPHONE CHARGES                                |                     |   | 0                                 | 0                        |
| 22022203                                | INTERNET ACCESS CHARGES                          |                     |   | 0                                 | 0                        |
| <b>220223</b>                           | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        | <b>1,000,000</b>    |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022301                                | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                     |   | 0                                 | 0                        |
| 22022302                                | BOOKS  |                     |   | 0                                 | 0                        |
| 22022303                                | NEWSPAPERS                                       |                     |   | 0                                 | 0                        |
| <b>220224</b>                           | <b>MAINTENANCE SERVICES - GENERAL</b>            | <b>1,300,000</b>    |   | <b>0</b>                          | <b>1,300,000</b>         |
| 22022401                                | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                     |   | 0                                 | 0                        |
| 22022402                                | MAINTENANCE OF OFFICE FURNITURE                  |                     |   | 0                                 | 0                        |
| <b>220228</b>                           | <b>FUEL &amp; LUBRICANTS - GENERAL</b>           | <b>105,000</b>      |   | <b>0</b>                          | <b>105,000</b>           |
| 22022801                                | MOTOR VEHICLE FUEL COST                          |                     |   | 0                                 | 0                        |
| 22022802                                | OTHER TRANSPORT EQUIPMENT FUEL COST              |                     |   | 0                                 | 0                        |
| 22022803                                | PLANT / GENERATOR FUEL COST                      |                     |   | 0                                 | 0                        |
| 22022806                                | COOKING GAS/FUEL COST                            |                     |   | 0                                 | 0                        |
| <b>220229</b>                           | <b>FINANCIAL CHARGES - GENERAL</b>               | <b>52,000</b>       |   | <b>0</b>                          | <b>52,000</b>            |
| 22022901                                | BANK CHARGES (OTHER THAN INTEREST)               |                     |   | 0                                 | 0                        |
| <b>220220</b>                           | <b>MISCELLANEOUS EXPENSES GENERAL</b>            | <b>54,000</b>       |   | <b>0</b>                          | <b>54,000</b>            |
| 22022001                                | REFRESHMENT & MEALS                              |                     |   | 0                                 | 0                        |
| 22022002                                | HONORARIUM & SITTING ALLOWANCE                   |                     |   | 0                                 | 0                        |
| 22022004                                | MEDICAL EXPENSES-LOCAL                           |                     |   | 0                                 | 0                        |
|   | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>134,106,000</b>  |   | <b>0</b>                          | <b>134,106,000</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| COUNCIL ON PREROGATIVE OF MERCY |  |                   |                                  |                            |                   |
|---------------------------------|--|-------------------|----------------------------------|----------------------------|-------------------|
|                                 |  |                   |                                  |                            | 032600300100      |
| ECONOMIC CODE                   | DETAILED EXPENDITURE                             | BUDGET 2020       | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE |
| <b>2</b>                        |  |                   |                                  | 0                          | 0                 |
| <b>21</b>                       | <b>PERSONNEL COST</b>                            |                   |                                  | 0                          | 0                 |
| <b>2101</b>                     | <b>SALARY</b>                                    |                   |                                  | 0                          | 0                 |
| <b>210101</b>                   | <b>SALARIES AND WAGES</b>                        | 12,000,000        |                                  | 0                          | 12,000,000        |
| 21010101                        | SALARY   |                   |                                  | 0                          | 0                 |
| 21010102                        | OVER TIME PAYMENTS                               |                   |                                  | 0                          | 0                 |
| 21010103                        | CONSOLIDATED REVENUE FUND CHARGE- SALARIES       |                   |                                  | 0                          | 0                 |
| <b>2102</b>                     | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>        |                   |                                  | 0                          | 0                 |
| <b>210201</b>                   | <b>ALLOWANCES</b>                                | 500,000           |                                  | 0                          | 500,000           |
| 21020101                        | NON REGULAR ALLOWANCES                           |                   |                                  | 0                          | 0                 |
| <b>22</b>                       | <b>OTHER RECURRENT COSTS</b>                     |                   |                                  | 0                          | 0                 |
| <b>2202</b>                     | <b>OVERHEAD COST</b>                             |                   |                                  | 0                          | 0                 |
| <b>220221</b>                   | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          | 250,000           |                                  | 0                          | 250,000           |
| 22022101                        | LOCAL TRAVEL & TRANSPORT: TRAINING               |                   |                                  | 0                          | 0                 |
| 22022102                        | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                   |                                  | 0                          | 0                 |
| 22022103                        | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING       |                   |                                  | 0                          | 0                 |
| 22022104                        | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS         |                   |                                  | 0                          | 0                 |
| <b>220222</b>                   | <b>UTILITIES - GENERAL</b>                       | 500,000           |                                  | 0                          | 500,000           |
| 22022201                        | ELECTRICITY CHARGES                              |                   |                                  | 0                          | 0                 |
| 22022202                        | TELEPHONE CHARGES                                |                   |                                  | 0                          | 0                 |
| 22022203                        | INTERNET ACCESS CHARGES                          |                   |                                  | 0                          | 0                 |
| 22022204                        | SATELLITE BROADCASTING ACCESS CHARGES            |                   |                                  | 0                          | 0                 |
| <b>220223</b>                   | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        | 500,000           |                                  | 0                          | 500,000           |
| 22022301                        | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                   |                                  | 0                          | 0                 |
| 22022302                        | BOOKS  |                   |                                  | 0                          | 0                 |
| 22022303                        | NEWSPAPERS                                       |                   |                                  | 0                          | 0                 |
| <b>220226</b>                   | <b>OTHER SERVICES - GENERAL</b>                  | 500,000           |                                  | 0                          | 500,000           |
| 22022601                        | SECURITY SERVICES                                |                   |                                  | 0                          | 0                 |
| 22022602                        | OFFICE RENT                                      |                   |                                  | 0                          | 0                 |
| <b>220224</b>                   | <b>MAINTENANCE SERVICES - GENERAL</b>            | 500,000           |                                  | 0                          | 500,000           |
| 22022401                        | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                   |                                  | 0                          | 0                 |
| 22022402                        | MAINTENANCE OF OFFICE FURNITURE                  |                   |                                  | 0                          | 0                 |
| <b>220228</b>                   | <b>FUEL &amp; LUBRICANTS - GENERAL</b>           | 100,000           |                                  | 0                          | 100,000           |
| 22022801                        | MOTOR VEHICLE FUEL COST                          |                   |                                  | 0                          | 0                 |
| 22022803                        | PLANT / GENERATOR FUEL COST                      |                   |                                  | 0                          | 0                 |
| <b>220229</b>                   | <b>FINANCIAL CHARGES - GENERAL</b>               | 80,000            |                                  | 0                          | 80,000            |
| 22022901                        | BANK CHARGES (OTHER THAN INTEREST)               |                   |                                  | 0                          | 0                 |
| 22022902                        | INSURANCE PREMIUM                                |                   |                                  | 0                          | 0                 |
|                                 | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>14,930,000</b> |                                  | <b>0</b>                   | <b>14,930,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>MINISTRY OF SCIENCE , TECHNOLOGY AND INNOVATION</b> |  | <b>022800100100</b> |   |                                   |                          |
|--|--|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                                   | <b>DETAILED EXPENDITURE</b>                                | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>   |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>  | <b>PERSONNEL COST</b>                                      |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>  | <b>SALARY</b>  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>  | <b>SALARIES AND WAGES</b>                                  | <b>12,000,000</b>   |   | <b>0</b>                          | <b>12,000,000</b>        |
| 21010101   | SALARY   |                     |   | 0                                 | 0                        |
| 21010102   | OVER TIME PAYMENTS   |                     |   | 0                                 | 0                        |
| <b>220224</b>  | <b>MAINTENANCE SERVICES - GENERAL</b>                      | <b>3,100,000</b>    |   | <b>0</b>                          | <b>3,100,000</b>         |
| 22022401   | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT           |                     |   | 0                                 | 0                        |
| 22022402   | MAINTENANCE OF OFFICE FURNITURE                            |                     |   | 0                                 | 0                        |
| 22022403   | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS          |                     |   | 0                                 | 0                        |
| <b>220227</b>  | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>    | <b>300,000</b>      |   | <b>0</b>                          | <b>300,000</b>           |
| 22022701   | FINANCIAL CONSULTING                                       |                     |   | 0                                 | 0                        |
| 22022702   | INFORMATION TECHNOLOGY CONSULTING                          | 500,000,000         |   | 0                                 | 500,000,000              |
| <b>220228</b>  | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                     | <b>945,000</b>      |   | <b>0</b>                          | <b>945,000</b>           |
| 22022801   | MOTOR VEHICLE FUEL COST                                    |                     |   | 0                                 | 0                        |
| 22022802   | OTHER TRANSPORT EQUIPMENT FUEL COST (STREET LIGHT FUELING) | 400,000,000         | 59,778,260                              | 59,778,260                        | 340,221,740              |
| <b>220229</b>  | <b>FINANCIAL CHARGES - GENERAL</b>                         | <b>88,000</b>       |   | <b>0</b>                          | <b>88,000</b>            |
| 22022901   | BANK CHARGES (OTHER THAN INTEREST)                         |                     |   | 0                                 | 0                        |
| 22022902   | INSURANCE PREMIUM  |                     |   | 0                                 | 0                        |
| <b>220220</b>  | <b>MISCELLANEOUS EXPENSES GENERAL</b>                      | <b>525,000</b>      |   | <b>0</b>                          | <b>525,000</b>           |
| 22022001   | REFRESHMENT & MEALS  |                     |   | 0                                 | 0                        |
| <b>2204</b>  | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                    |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220401</b>  | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                      | <b>52,000</b>       |   | <b>0</b>                          | <b>52,000</b>            |
| <b>220402</b>  | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>                    |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22040203   | CONTRIBUTION TO INTERNATIONAL ORGANIZATION                 |                     |   | 0                                 | 0                        |
| 22040204   | EXTERNAL FINANCIAL OBLIGATIONS                             |                     |   | 0                                 | 0                        |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>                         | <b>917,010,000</b>  | <b>59,778,260</b>                       | <b>59,778,260</b>                 | <b>857,231,740</b>       |

**RECURRENT EXPENDITURE**

| MINISTRY OF WORKS |   |                    |                                  |                            |                    |
|-------------------|---|--------------------|----------------------------------|----------------------------|--------------------|
| O222900100100     |   |                    |                                  |                            |                    |
| ECONOMIC CODE     | DETAILED EXPENDITURE                                    | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
| <b>2</b>          |   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>21</b>         | <b>PERSONNEL COST</b>                                   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2101</b>       | <b>SALARY</b>   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210101</b>     | <b>SALARIES AND WAGES</b>                               | <b>530,000,000</b> |                                  | <b>0</b>                   | <b>530,000,000</b> |
| 21010101          | SALARY  |                    |                                  | 0                          | 0                  |
| 21010102          | OVER TIME PAYMENTS                                      |                    |                                  | 0                          | 0                  |
| 21010103          | CONSOLIDATED REVENUE FUND CHARGE- SALARIES              |                    |                                  | 0                          | 0                  |
| <b>2102</b>       | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210201</b>     | <b>ALLOWANCES</b>                                       | <b>10,000,000</b>  |                                  | <b>0</b>                   | <b>10,000,000</b>  |
| 21020101          | NON REGULAR ALLOWANCES                                  |                    |                                  | 0                          | 0                  |
| <b>22</b>         | <b>OTHER RECURRENT COSTS</b>                            |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2202</b>       | <b>OVERHEAD COST</b>                                    |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>220221</b>     | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>14,000,000</b>  |                                  | <b>0</b>                   | <b>14,000,000</b>  |
| 22022101          | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                    |                                  | 0                          | 0                  |
| 22022102          | LOCAL TRAVEL & TRANSPORT: OTHERS                        |                    |                                  | 0                          | 0                  |
| <b>220222</b>     | <b>UTILITIES - GENERAL</b>                              | <b>2,000,000</b>   |                                  | <b>0</b>                   | <b>2,000,000</b>   |
| 22022201          | ELECTRICITY CHARGES                                     |                    |                                  | 0                          | 0                  |
| 22022202          | TELEPHONE CHARGES                                       |                    |                                  | 0                          | 0                  |
| 22022203          | INTERNET ACCESS CHARGES                                 |                    |                                  | 0                          | 0                  |
| <b>220223</b>     | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>5,000,000</b>   |                                  | <b>0</b>                   | <b>5,000,000</b>   |
| 22022301          | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                    |                                  | 0                          | 0                  |
| 22022302          | BOOKS   |                    |                                  | 0                          | 0                  |
| 22022303          | NEWSPAPERS  |                    |                                  | 0                          | 0                  |
| <b>220224</b>     | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>50,000,000</b>  |                                  | <b>0</b>                   | <b>50,000,000</b>  |
| 22022401          | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                    |                                  | 0                          | 0                  |
| 22022402          | MAINTENANCE OF OFFICE FURNITURE                         |                    |                                  | 0                          | 0                  |
| 22022403          | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       |                    |                                  | 0                          | 0                  |
| <b>220225</b>     | <b>TRAINING - GENERAL</b>                               | <b>23,000,000</b>  |                                  | <b>0</b>                   | <b>23,000,000</b>  |
| 22022501          | LOCAL TRAINING  |                    |                                  | 0                          | 0                  |
| 22022502          | INTERNATIONAL TRAINING                                  |                    |                                  | 0                          | 0                  |
| <b>220227</b>     | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>5,000,000</b>   |                                  | <b>0</b>                   | <b>5,000,000</b>   |
| 22022701          | FINANCIAL CONSULTING                                    |                    |                                  | 0                          | 0                  |
| 22022702          | INFORMATION TECHNOLOGY CONSULTING                       |                    |                                  | 0                          | 0                  |
| <b>220228</b>     | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>90,000,000</b>  |                                  | <b>0</b>                   | <b>90,000,000</b>  |
| 22022801          | MOTOR VEHICLE FUEL COST                                 |                    |                                  | 0                          | 0                  |
| 22022802          | OTHER TRANSPORT EQUIPMENT FUEL COST                     |                    |                                  | 0                          | 0                  |

|               |  |                    |  |          |                    |
|---------------|--|--------------------|--|----------|--------------------|
| <b>220229</b> | <b>FINANCIAL CHARGES - GENERAL</b>         | <b>1,000,000</b>   |  | <b>0</b> | <b>1,000,000</b>   |
| 22022901      | BANK CHARGES (OTHER THAN INTEREST)         |                    |  | 0        | 0                  |
| 22022902      | INSURANCE PREMIUM                          |                    |  | 0        | 0                  |
| <b>220220</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>      | <b>5,000,000</b>   |  | <b>0</b> | <b>5,000,000</b>   |
| 22022001      | REFRESHMENT & MEALS                        |                    |  | 0        | 0                  |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>    |                    |  | <b>0</b> | <b>0</b>           |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>      | <b>2,000,000</b>   |  | <b>0</b> | <b>2,000,000</b>   |
| <b>220402</b> | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>    |                    |  | <b>0</b> | <b>0</b>           |
| 22040203      | CONTRIBUTION TO INTERNATIONAL ORGANIZATION |                    |  | 0        | 0                  |
| 22040204      | EXTERNAL FINANCIAL OBLIGATIONS             |                    |  | 0        | 0                  |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>         | <b>737,000,000</b> |  | <b>0</b> | <b>737,000,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| MINISTRY OF TRANSPORT |   |                   |                                  |                            |                   |
|-----------------------|---|-------------------|----------------------------------|----------------------------|-------------------|
| O22900100100          |   |                   |                                  |                            |                   |
| ECONOMIC CODE         | DETAILED EXPENDITURE                                    | BUDGET 2020       | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE |
| <b>2</b>              |   |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>21</b>             | <b>PERSONNEL COST</b>                                   |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>2101</b>           | <b>SALARY</b>   |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>210101</b>         | <b>SALARIES AND WAGES</b>                               | <b>10,000,000</b> |                                  | <b>0</b>                   | <b>10,000,000</b> |
| 21010101              | SALARY  |                   |                                  | 0                          | 0                 |
| <b>2102</b>           | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>210201</b>         | <b>ALLOWANCES</b>                                       | <b>5,000,000</b>  |                                  | <b>0</b>                   | <b>5,000,000</b>  |
| 21020101              | NON REGULAR ALLOWANCES                                  |                   |                                  | 0                          | 0                 |
| <b>22</b>             | <b>OTHER RECURRENT COSTS</b>                            |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>2202</b>           | <b>OVERHEAD COST</b>                                    |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>220221</b>         | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>12,000,000</b> | <b>6,500,000</b>                 | <b>6,500,000</b>           | <b>5,500,000</b>  |
| 22022101              | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                   |                                  | 0                          | 0                 |
| 22022102              | LOCAL TRAVEL & TRANSPORT: OTHERS                        |                   |                                  | 0                          | 0                 |
| <b>220222</b>         | <b>UTILITIES - GENERAL</b>                              | <b>8,000,000</b>  |                                  | <b>0</b>                   | <b>8,000,000</b>  |
| 22022201              | ELECTRICITY CHARGES                                     |                   |                                  | 0                          | 0                 |
| 22022202              | TELEPHONE CHARGES                                       |                   |                                  | 0                          | 0                 |
| 22022203              | INTERNET ACCESS CHARGES                                 |                   |                                  | 0                          | 0                 |
| <b>220223</b>         | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>8,000,000</b>  |                                  | <b>0</b>                   | <b>8,000,000</b>  |
| 22022301              | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                   |                                  | 0                          | 0                 |
| 22022302              | BOOKS   |                   |                                  | 0                          | 0                 |
| 22022303              | NEWSPAPERS  |                   |                                  | 0                          | 0                 |
| <b>220224</b>         | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>8,000,000</b>  |                                  | <b>0</b>                   | <b>8,000,000</b>  |
| 22022401              | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                   |                                  | 0                          | 0                 |
| 22022402              | MAINTENANCE OF OFFICE FURNITURE                         |                   |                                  | 0                          | 0                 |
| 22022403              | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       |                   |                                  | 0                          | 0                 |
| <b>220225</b>         | <b>TRAINING - GENERAL</b>                               | <b>2,000,000</b>  |                                  | <b>0</b>                   | <b>2,000,000</b>  |
| 22022501              | LOCAL TRAINING  |                   |                                  | 0                          | 0                 |
| 22022502              | INTERNATIONAL TRAINING                                  |                   |                                  | 0                          | 0                 |
| <b>220227</b>         | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 22022701              | FINANCIAL CONSULTING                                    |                   |                                  | 0                          | 0                 |
| 22022702              | INFORMATION TECHNOLOGY CONSULTING                       |                   |                                  | 0                          | 0                 |
| <b>220228</b>         | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>15,000,000</b> |                                  | <b>0</b>                   | <b>15,000,000</b> |
| 22022801              | MOTOR VEHICLE FUEL COST                                 |                   |                                  | 0                          | 0                 |
| 22022802              | OTHER TRANSPORT EQUIPMENT FUEL COST                     |                   |                                  | 0                          | 0                 |
| <b>220229</b>         | <b>FINANCIAL CHARGES - GENERAL</b>                      | <b>1,000,000</b>  |                                  | <b>0</b>                   | <b>1,000,000</b>  |
| 22022901              | BANK CHARGES (OTHER THAN INTEREST)                      |                   |                                  | 0                          | 0                 |
| 22022902              | INSURANCE PREMIUM                                       |                   |                                  | 0                          | 0                 |
| <b>220220</b>         | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>7,000,000</b>  |                                  | <b>0</b>                   | <b>7,000,000</b>  |
| 22022001              | REFRESHMENT & MEALS                                     |                   |                                  | 0                          | 0                 |
|                       | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>76,000,000</b> | <b>6,500,000</b>                 | <b>6,500,000</b>           | <b>69,500,000</b> |



**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**BORNO EXPRESS TRANSPORT CORPORATION 022905300100**

| ECONOMIC CODE | DETAILED EXPENDITURE                             | BUDGET 2020 | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE |
|---------------|--|-------------|----------------------------------|----------------------------|-------------------|
| 2             |  |             |                                  | 0                          | 0                 |
| 21            | PERSONNEL COST                                   | 120,000,000 |                                  | 0                          | 120,000,000       |
| 2101          | SALARY   |             |                                  | 0                          | 0                 |
| 210101        | SALARIES AND WAGES                               |             |                                  | 0                          | 0                 |
| 21010101      | SALARY   |             |                                  | 0                          | 0                 |
| 21010102      | OVER TIME PAYMENTS                               |             |                                  | 0                          | 0                 |
| 21010103      | CONSOLIDATED REVENUE FUND CHARGE- SALARIES       |             |                                  | 0                          | 0                 |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION               | 8,473,000   |                                  | 0                          | 8,473,000         |
| 210201        | ALLOWANCES                                       |             |                                  | 0                          | 0                 |
| 21020101      | NON REGULAR ALLOWANCES                           |             |                                  | 0                          | 0                 |
| 2103          | SOCIAL BENEFITS                                  |             |                                  | 0                          | 0                 |
| 210301        | SOCIAL BENEFITS                                  |             |                                  | 0                          | 0                 |
| 21030101      | GRATUITY   | 20,000,000  |                                  | 0                          | 20,000,000        |
| 21030102      | PENSION  |             |                                  | 0                          | 0                 |
| 21030103      | DEATH BENEFITS                                   |             |                                  | 0                          | 0                 |
| 22            | OTHER RECURRENT COSTS                            |             |                                  | 0                          | 0                 |
| 2202          | OVERHEAD COST                                    |             |                                  | 0                          | 0                 |
| 220221        | TRAVEL & TRANSPORT - GENERAL                     | 1,800,000   |                                  | 0                          | 1,800,000         |
| 22022101      | LOCAL TRAVEL & TRANSPORT: TRAINING               |             |                                  | 0                          | 0                 |
| 22022102      | LOCAL TRAVEL & TRANSPORT: OTHERS                 |             |                                  | 0                          | 0                 |
| 22022103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING       |             |                                  | 0                          | 0                 |
| 22022104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS         |             |                                  | 0                          | 0                 |
| 220222        | UTILITIES - GENERAL                              | 5,000,000   |                                  | 0                          | 5,000,000         |
| 22022201      | ELECTRICITY CHARGES                              |             |                                  | 0                          | 0                 |
| 22022202      | TELEPHONE CHARGES                                |             |                                  | 0                          | 0                 |
| 22022203      | INTERNET ACCESS CHARGES                          |             |                                  | 0                          | 0                 |
| 220223        | MATERIALS & SUPPLIES - GENERAL                   |             |                                  | 0                          | 0                 |
| 22022301      | OFFICE STATIONERIES/COMPUTER CONSUMABLES         | 5,000,000   |                                  | 0                          | 5,000,000         |
| 22022302      | BOOKS  |             |                                  | 0                          | 0                 |
| 220224        | MAINTENANCE SERVICES - GENERAL                   | 5,000,000   |                                  | 0                          | 5,000,000         |
| 22022401      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |             |                                  | 0                          | 0                 |
| 220220        | MISCELLANEOUS EXPENSES GENERAL                   | 5,000,000   |                                  | 0                          | 5,000,000         |
| 22022001      | REFRESHMENT & MEALS                              |             |                                  | 0                          | 0                 |
| 22022002      | HONORARIUM & SITTING ALLOWANCE                   |             |                                  | 0                          | 0                 |
| 22022003      | PUBLICITY & ADVERTISEMENTS                       |             |                                  | 0                          | 0                 |
| 22022004      | MEDICAL EXPENSES-LOCAL                           |             |                                  | 0                          | 0                 |
| 22022006      | POSTAGES & COURIER SERVICES                      |             |                                  | 0                          | 0                 |
| 22022007      | WELFARE PACKAGES                                 |             |                                  | 0                          | 0                 |
| 22022008      | SUBSCRIPTION TO PROFESSIONAL BODIES              |             |                                  | 0                          | 0                 |
| 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                 |
| 22022042      | RECURRENT ADJUSTMENT                             |             |                                  | 0                          | 0                 |
| 2203          |  |             |                                  | 0                          | 0                 |
| 220301        | STAFF LOAN AND ADVANCE                           | 1,000,000   |                                  | 0                          | 1,000,000         |
| 2204          | GRANTS AND CONTRIBUTIONS GENERAL                 |             |                                  | 0                          | 0                 |
| 220401        | LOCAL GRANTS AND CONTRIBUTIONS                   |             |                                  | 0                          | 0                 |
| 220402        | FOREIGN GRANTS AND CONTRIBUTIONS                 |             |                                  | 0                          | 0                 |
| 22040203      | CONTRIBUTION TO INTERNATIONAL ORGANIZATION       |             |                                  | 0                          | 0                 |
| 22040204      | EXTERNAL FINANCIAL OBLIGATIONS                   |             |                                  | 0                          | 0                 |
| 23            | RESEARCH AND DEVELOPMENT - RECURRENT             |             |                                  | 0                          | 0                 |
| 2305          | RESEARCH AND DEVELOPMENT - RECURRENT (R&D)       |             |                                  | 0                          | 0                 |
| 230501        | RESEARCH AND DEVELOPMENT - RECURRENT (R&D)       |             |                                  | 0                          | 0                 |

|          |  |                    |  |          |                    |
|----------|--|--------------------|--|----------|--------------------|
| 23050101 | RESEARCH AND DEVELOPMENT - RECURRENT (R&D) |                    |  | 0        | 0                  |
|          | <b>TOTAL RECURRENT EXPENDITURE</b>         | <b>171,273,000</b> |  | <b>0</b> | <b>171,273,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO ROADS MAINTENANCE AGENCY</b> |   |                    |   |                                   |                          |
|---------------------------------------|---|--------------------|---|-----------------------------------|--------------------------|
| <b>023400400100</b>                   |   |                    |   |                                   |                          |
| <b>ECONOMIC CODE</b>                  | <b>DETAILED EXPENDITURE</b>                             | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                              |   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                             | <b>PERSONNEL COST</b>                                   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                           | <b>SALARY</b>   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                         | <b>SALARIES AND WAGES</b>                               | <b>107,350,000</b> |   | <b>0</b>                          | <b>107,350,000</b>       |
| 21010101                              | SALARY  |                    |   | 0                                 | 0                        |
| 21010102                              | OVER TIME PAYMENTS                                      |                    |   | 0                                 | 0                        |
| 21010103                              | CONSOLIDATED REVENUE FUND CHARGE- SALARIES              |                    |   | 0                                 | 0                        |
| <b>2102</b>                           | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                         | <b>ALLOWANCES</b>                                       | <b>5,369,000</b>   |   | <b>0</b>                          | <b>5,369,000</b>         |
| 21020101                              | NON REGULAR ALLOWANCES                                  |                    |   | 0                                 | 0                        |
| <b>22</b>                             | <b>OTHER RECURRENT COSTS</b>                            |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                           | <b>OVERHEAD COST</b>                                    |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                         | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>3,000,000</b>   |   | <b>0</b>                          | <b>3,000,000</b>         |
| 22022101                              | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                    |   | 0                                 | 0                        |
| 22022102                              | LOCAL TRAVEL & TRANSPORT: OTHERS                        |                    |   | 0                                 | 0                        |
| <b>220222</b>                         | <b>UTILITIES - GENERAL</b>                              | <b>1,038,000</b>   |   | <b>0</b>                          | <b>1,038,000</b>         |
| 22022201                              | ELECTRICITY CHARGES                                     |                    |   | 0                                 | 0                        |
| 22022202                              | TELEPHONE CHARGES                                       |                    |   | 0                                 | 0                        |
| <b>220223</b>                         | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>4,000,000</b>   |   | <b>0</b>                          | <b>4,000,000</b>         |
| 22022301                              | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                    |   | 0                                 | 0                        |
| 22022302                              | BOOKS   |                    |   | 0                                 | 0                        |
| 22022303                              | NEWSPAPERS  |                    |   | 0                                 | 0                        |
| <b>220224</b>                         | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>3,000,000</b>   |   | <b>0</b>                          | <b>3,000,000</b>         |
| 22022401                              | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                    |   | 0                                 | 0                        |
| 22022402                              | MAINTENANCE OF OFFICE FURNITURE                         |                    |   | 0                                 | 0                        |
| <b>220226</b>                         | <b>OTHER SERVICES - GENERAL</b>                         | <b>4,000,000</b>   |   | <b>0</b>                          | <b>4,000,000</b>         |
| 22022601                              | SECURITY SERVICES                                       |                    |   | 0                                 | 0                        |
| 22022602                              | OFFICE RENT   |                    |   | 0                                 | 0                        |
| 22022603                              | RESIDENTIAL RENT  |                    |   | 0                                 | 0                        |
| <b>220227</b>                         | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022701                              | FINANCIAL CONSULTING                                    |                    |   | 0                                 | 0                        |
| 22022702                              | INFORMATION TECHNOLOGY CONSULTING                       |                    |   | 0                                 | 0                        |
| 22022703                              | LEGAL SERVICES  |                    |   | 0                                 | 0                        |
| 22022704                              | ENGINEERING SERVICES (CASUAL STAFF / ROAD RANGERS)      | 50,000,000         |   | 0                                 | 50,000,000               |
| 22022705                              | ARCHITECTURAL SERVICES                                  |                    |   | 0                                 | 0                        |
| <b>220228</b>                         | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>416,000</b>     |   | <b>0</b>                          | <b>416,000</b>           |
| 22022801                              | MOTOR VEHICLE FUEL COST                                 |                    |   | 0                                 | 0                        |
| 22022802                              | OTHER TRANSPORT EQUIPMENT FUEL COST                     |                    |   | 0                                 | 0                        |
| <b>220229</b>                         | <b>FINANCIAL CHARGES - GENERAL</b>                      | <b>104,000</b>     |   | <b>0</b>                          | <b>104,000</b>           |
| 22022901                              | BANK CHARGES (OTHER THAN INTEREST)                      |                    |   | 0                                 | 0                        |
| <b>2203</b>                           |   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220301</b>                         | <b>STAFF LOAN</b>                                       | <b>519,000</b>     |   | <b>0</b>                          | <b>519,000</b>           |
| <b>2204</b>                           | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220401</b>                         | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220402</b>                         | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>                 |                    |   | <b>0</b>                          | <b>0</b>                 |
|                                       | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>178,796,000</b> |   | <b>0</b>                          | <b>178,796,000</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT |  | Q51400100100       |                                  |                            |                    |
|--|--|--------------------|----------------------------------|----------------------------|--------------------|
| ECONOMIC CODE                                  | DETAILED EXPENDITURE                                     | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
| <b>2</b>                                       |  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>21</b>                                      | <b>PERSONNEL COST</b>                                    |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2101</b>                                    | <b>SALARY</b>  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210101</b>                                  | <b>SALARIES AND WAGES</b>                                | <b>129,150,000</b> |                                  | <b>0</b>                   | <b>129,150,000</b> |
| 21010101                                       | SALARY   |                    |                                  | 0                          | 0                  |
| 21010102                                       | OVER TIME PAYMENTS                                       |                    |                                  | 0                          | 0                  |
| <b>2102</b>                                    | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210201</b>                                  | <b>ALLOWANCES</b>  | <b>5,250,000</b>   |                                  | <b>0</b>                   | <b>5,250,000</b>   |
| 21020101                                       | NON REGULAR ALLOWANCES                                   |                    |                                  | 0                          | 0                  |
| <b>22</b>                                      | <b>OTHER RECURRENT COSTS</b>                             |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2202</b>                                    | <b>OVERHEAD COST</b>                                     |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>220221</b>                                  | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022101                                       | LOCAL TRAVEL & TRANSPORT: TRAINING                       |                    |                                  | 0                          | 0                  |
| 22022102                                       | LOCAL TRAVEL & TRANSPORT: OTHERS                         |                    |                                  | 0                          | 0                  |
| 22022103                                       | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING               | 3,000,000          |                                  | 0                          | 3,000,000          |
| 22022104                                       | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                 | 2,000,000          |                                  | 0                          | 2,000,000          |
| <b>220222</b>                                  | <b>UTILITIES - GENERAL</b>                               | <b>1,000,000</b>   |                                  | <b>0</b>                   | <b>1,000,000</b>   |
| 22022201                                       | ELECTRICITY CHARGES                                      |                    |                                  | 0                          | 0                  |
| <b>220223</b>                                  | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022301                                       | OFFICE STATIONERIES/COMPUTER CONSUMABLES                 | 5,000,000          |                                  | 0                          | 5,000,000          |
| 22022302                                       | BOOKS  |                    |                                  | 0                          | 0                  |
| 22022303                                       | NEWSPAPERS   |                    |                                  | 0                          | 0                  |
| 22022304                                       | MAGAZINES & PERIODICALS                                  |                    |                                  | 0                          | 0                  |
| 22022305                                       | PRINTING OF NON SECURITY DOCUMENTS                       |                    |                                  | 0                          | 0                  |
| 22022306                                       | PRINTING OF SECURITY DOCUMENTS                           |                    |                                  | 0                          | 0                  |
| 22022307                                       | DRUGS/LABORATORY/MEDICAL SUPPLIES                        |                    |                                  | 0                          | 0                  |
| 22022308                                       | FIELD & CAMPING MATERIALS SUPPLIES                       |                    |                                  | 0                          | 0                  |
| 22022309                                       | UNIFORMS & OTHER CLOTHING                                | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022310                                       | TEACHING AIDS / INSTRUCTION MATERIALS                    |                    |                                  | 0                          | 0                  |
| 22022311                                       | FOOD STUFF / CATERING MATERIALS SUPPLIES                 | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022312                                       | ANNUAL FINANCIAL STATEMENTS                              | 100,000            |                                  | 0                          | 100,000            |
| 22022313                                       | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) |                    |                                  | 0                          | 0                  |
| <b>220224</b>                                  | <b>MAINTENANCE SERVICES - GENERAL</b>                    |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022401                                       | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP             | 3,000,000          |                                  | 0                          | 3,000,000          |
| 22022402                                       | MAINTENANCE OF OFFICE FURNITURE                          | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022403                                       | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS        |                    |                                  | 0                          | 0                  |
| 22022404                                       | MAINTENANCE OF OFFICE / IT EQUIPMENTS                    | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022405                                       | MAINTENANCE OF PLANTS/GENERATORS                         | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022406                                       | OTHER MAINTENANCE SERVICES                               | 3,000,000          |                                  | 0                          | 3,000,000          |
| <b>220225</b>                                  | <b>TRAINING - GENERAL</b>                                |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022501                                       | LOCAL TRAINING   | 3,150,000          |                                  | 0                          | 3,150,000          |
| 22022502                                       | INTERNATIONAL TRAINING                                   |                    |                                  | 0                          | 0                  |
| <b>220228</b>                                  | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                   | <b>5,000,000</b>   |                                  | <b>0</b>                   | <b>5,000,000</b>   |
| 22022801                                       | MOTOR VEHICLE FUEL COST                                  |                    |                                  | 0                          | 0                  |
| <b>220229</b>                                  | <b>FINANCIAL CHARGES - GENERAL</b>                       | <b>500,000</b>     |                                  | <b>0</b>                   | <b>500,000</b>     |
| 22022901                                       | BANK CHARGES (OTHER THAN INTEREST)                       |                    |                                  | 0                          | 0                  |
| 22022902                                       | INSURANCE PREMIUM  |                    |                                  | 0                          | 0                  |
| <b>220220</b>                                  | <b>MISCELLANEOUS EXPENSES GENERAL</b>                    | <b>5,000,000</b>   |                                  | <b>0</b>                   | <b>5,000,000</b>   |
| 22022002                                       | HONORARIUM & SITTING ALLOWANCE                           |                    |                                  | 0                          | 0                  |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>                       | <b>175,150,000</b> |                                  | <b>0</b>                   | <b>175,150,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| MINISTRY OF HOUSING & ENERGY |   | O25300100100       |                                  |                            |                    |
|------------------------------|---|--------------------|----------------------------------|----------------------------|--------------------|
| ECONOMIC CODE                | DETAILED EXPENDITURE                                    | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
| <b>2</b>                     |   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>21</b>                    | <b>PERSONNEL COST</b>                                   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 2101                         | SALARY  |                    |                                  | 0                          | 0                  |
| 210101                       | <b>SALARIES AND WAGES</b>                               | <b>43,483,000</b>  |                                  | <b>0</b>                   | <b>43,483,000</b>  |
| 21010101                     | SALARY  |                    |                                  | 0                          | 0                  |
| 21010102                     | OVER TIME PAYMENTS                                      |                    |                                  | 0                          | 0                  |
| 21010103                     | CONSOLIDATED REVENUE FUND CHARGE- SALARIES              |                    |                                  | 0                          | 0                  |
| <b>2102</b>                  | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 210201                       | <b>ALLOWANCES</b>                                       | <b>9,026,000</b>   |                                  | <b>0</b>                   | <b>9,026,000</b>   |
| 21020101                     | NON REGULAR ALLOWANCES                                  |                    |                                  | 0                          | 0                  |
| <b>22</b>                    | <b>OTHER RECURRENT COSTS</b>                            |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 2202                         | OVERHEAD COST   |                    |                                  | 0                          | 0                  |
| 220221                       | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>2,625,000</b>   |                                  | <b>0</b>                   | <b>2,625,000</b>   |
| 22022101                     | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                    |                                  | 0                          | 0                  |
| 22022102                     | LOCAL TRAVEL & TRANSPORT: OTHERS                        |                    |                                  | 0                          | 0                  |
| 22022103                     | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING              |                    |                                  | 0                          | 0                  |
| 22022104                     | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                |                    |                                  | 0                          | 0                  |
| 220222                       | <b>UTILITIES - GENERAL</b>                              | <b>2,000,000</b>   |                                  | <b>0</b>                   | <b>2,000,000</b>   |
| 22022201                     | ELECTRICITY CHARGES                                     | 300,000,000        |                                  | 0                          | 300,000,000        |
| 220223                       | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>3,150,000</b>   |                                  | <b>0</b>                   | <b>3,150,000</b>   |
| 22022301                     | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                    |                                  | 0                          | 0                  |
| 220224                       | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>1,050,000</b>   |                                  | <b>0</b>                   | <b>1,050,000</b>   |
| 22022401                     | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                    |                                  | 0                          | 0                  |
| 22022402                     | MAINTENANCE OF OFFICE FURNITURE                         |                    |                                  | 0                          | 0                  |
| 22022403                     | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       |                    |                                  | 0                          | 0                  |
| 22022404                     | MAINTENANCE OF OFFICE / IT EQUIPMENTS                   |                    |                                  | 0                          | 0                  |
| 22022405                     | MAINTENANCE OF PLANTS/GENERATORS                        |                    |                                  | 0                          | 0                  |
| 22022406                     | OTHER MAINTENANCE SERVICES                              |                    |                                  | 0                          | 0                  |
| 22022410                     | MAINTENANCE OF STREET LIGHTINGS                         |                    |                                  | 0                          | 0                  |
| 22022411                     | MAINTENANCE OF COMMUNICATION EQUIPMENT                  |                    |                                  | 0                          | 0                  |
| 22022412                     | MAINTENANCE OF MARKETS/PUBLIC PLACES                    |                    |                                  | 0                          | 0                  |
| 22022413                     | MINOR ROAD MAINTENANCE                                  |                    |                                  | 0                          | 0                  |
| 220225                       | <b>TRAINING - GENERAL</b>                               | <b>10,000,000</b>  |                                  | <b>0</b>                   | <b>10,000,000</b>  |
| 22022501                     | LOCAL TRAINING  |                    |                                  | 0                          | 0                  |
| 22022502                     | INTERNATIONAL TRAINING                                  |                    |                                  | 0                          | 0                  |
| 220226                       | <b>OTHER SERVICES - GENERAL</b>                         |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022601                     | SECURITY SERVICES                                       | 2,100,000          |                                  | 0                          | 2,100,000          |
| 22022602                     | OFFICE RENT   |                    |                                  | 0                          | 0                  |
| 220227                       | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>1,050,000</b>   |                                  | <b>0</b>                   | <b>1,050,000</b>   |
| 22022701                     | FINANCIAL CONSULTING                                    |                    |                                  | 0                          | 0                  |
| 22022702                     | INFORMATION TECHNOLOGY CONSULTING                       |                    |                                  | 0                          | 0                  |
| 220228                       | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>420,000</b>     |                                  | <b>0</b>                   | <b>420,000</b>     |
| 220229                       | <b>FINANCIAL CHARGES - GENERAL</b>                      | <b>420,000</b>     |                                  | <b>0</b>                   | <b>420,000</b>     |
| 22022901                     | BANK CHARGES (OTHER THAN INTEREST)                      |                    |                                  | 0                          | 0                  |
| 22022902                     | INSURANCE PREMIUM                                       |                    |                                  | 0                          | 0                  |
| 22022904                     | OTHER CRF BANK CHARGES                                  |                    |                                  | 0                          | 0                  |
| 220220                       | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022001                     | REFRESHMENT & MEALS                                     | 3,000,000          |                                  | 0                          | 3,000,000          |
| 22022002                     | HONORARIUM & SITTING ALLOWANCE                          |                    |                                  | 0                          | 0                  |
| 22022003                     | PUBLICITY & ADVERTISEMENTS                              | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022004                     | MEDICAL EXPENSES-LOCAL                                  |                    |                                  | 0                          | 0                  |
| 22022006                     | POSTAGES & COURIER SERVICES                             |                    |                                  | 0                          | 0                  |
| 22022007                     | WELFARE PACKAGES  |                    |                                  | 0                          | 0                  |
| 22022008                     | SUBSCRIPTION TO PROFESSIONAL BODIES                     |                    |                                  | 0                          | 0                  |
| 22022009                     | SPORTING ACTIVITIES                                     |                    |                                  | 0                          | 0                  |
| 22022014                     | ANNUAL BUDGET EXPENSES & ADMINISTRATION                 | 500,000            |                                  | 0                          | 500,000            |
| 22022021                     | ELECTION-LOGISTICS SUPPORT                              |                    |                                  | 0                          | 0                  |
| 220301                       | <b>STAFF LOANS &amp; ADVANCE</b>                        | <b>210,000</b>     |                                  | <b>0</b>                   | <b>210,000</b>     |
| 2204                         | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 220401                       | LOCAL GRANTS AND CONTRIBUTIONS                          | 400,000            |                                  | 0                          | 400,000            |
| 220402                       | FOREIGN GRANTS AND CONTRIBUTIONS                        |                    |                                  | 0                          | 0                  |
| 22040203                     | CONTRIBUTION TO INTERNATIONAL ORGANIZATION              |                    |                                  | 0                          | 0                  |
|                              | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>381,434,000</b> |                                  | <b>0</b>                   | <b>381,434,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>RURAL ELECTRIFICATION BOARD</b> |   |                    |   |                                   |                          |
|------------------------------------|---|--------------------|---|-----------------------------------|--------------------------|
| <b>023100300100</b>                |   |                    |   |                                   |                          |
| <b>ECONOMIC CODE</b>               | <b>DETAILED EXPENDITURE</b>                           | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                           |   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                          | <b>PERSONNEL COST</b>                                 |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                        | <b>SALARY</b>   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                      | <b>SALARIES AND WAGES</b>                             | <b>67,531,000</b>  |   | <b>0</b>                          | <b>67,531,000</b>        |
| 21010101                           | SALARY  |                    |   | 0                                 | 0                        |
| 21010102                           | OVER TIME PAYMENTS                                    |                    |   | 0                                 | 0                        |
| <b>2102</b>                        | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>             |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                      | <b>ALLOWANCES</b>                                     | <b>7,000,000</b>   |   | <b>0</b>                          | <b>7,000,000</b>         |
| 21020101                           | NON REGULAR ALLOWANCES                                |                    |   | 0                                 | 0                        |
| <b>22</b>                          | <b>OTHER RECURRENT COSTS</b>                          |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                        | <b>OVERHEAD COST</b>                                  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                      | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>               | <b>2,000,000</b>   |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022101                           | LOCAL TRAVEL & TRANSPORT: TRAINING                    |                    |   | 0                                 | 0                        |
| 22022102                           | LOCAL TRAVEL & TRANSPORT: OTHERS                      |                    |   | 0                                 | 0                        |
| <b>220222</b>                      | <b>UTILITIES - GENERAL</b>                            | <b>1,000,000</b>   |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022201                           | ELECTRICITY CHARGES                                   |                    |   | 0                                 | 0                        |
| <b>220223</b>                      | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>             | <b>2,000,000</b>   |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022301                           | OFFICE STATIONERIES/COMPUTER CONSUMABLES              |                    |   | 0                                 | 0                        |
| 22022302                           | BOOKS   |                    |   | 0                                 | 0                        |
| <b>220224</b>                      | <b>MAINTENANCE SERVICES - GENERAL</b>                 | <b>5,000,000</b>   |   | <b>0</b>                          | <b>5,000,000</b>         |
| 22022401                           | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT      |                    |   | 0                                 | 0                        |
| <b>220228</b>                      | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022801                           | MOTOR VEHICLE FUEL COST                               |                    |   | 0                                 | 0                        |
| 22022802                           | OTHER TRANSPORT EQUIPMENT FUEL COST                   |                    |   | 0                                 | 0                        |
| <b>220229</b>                      | <b>FINANCIAL CHARGES - GENERAL</b>                    | <b>160,000</b>     |   | <b>0</b>                          | <b>160,000</b>           |
| 22022901                           | BANK CHARGES (OTHER THAN INTEREST)                    |                    |   | 0                                 | 0                        |
| 22022902                           | INSURANCE PREMIUM                                     |                    |   | 0                                 | 0                        |
| <b>220301</b>                      | <b>STAFF LOANS AND ADVANCES</b>                       | <b>300,000</b>     |   | <b>0</b>                          | <b>300,000</b>           |
| <b>230501</b>                      | <b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b> |                    |   | <b>0</b>                          | <b>0</b>                 |
| 23050101                           | RESEARCH AND DEVELOPMENT - RECURRENT (R&D)            |                    |   | 0                                 | 0                        |
|                                    | <b>TOTAL RECURRENT EXPENDITURE</b>                    | <b>84,991,000</b>  |   | <b>0</b>                          | <b>84,991,000</b>        |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE HOUSING CORPORATION</b> |  |                    |   |                                   |                          |
|--|--|--------------------|---|-----------------------------------|--------------------------|
| <b>025301000100</b>                    |  |                    |   |                                   |                          |
| <b>ECONOMIC CODE</b>                   | <b>DETAILED EXPENDITURE</b>                | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                               |  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                              | <b>PERSONNEL COST</b>                      |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                            | <b>SALARY</b>                              |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                          | <b>SALARIES AND WAGES</b>                  | <b>68,869,000</b>  |   | <b>0</b>                          | <b>68,869,000</b>        |
| 21010101                               | SALARY                                     |                    |   | 0                                 | 0                        |
| 21010102                               | OVER TIME PAYMENTS                         |                    |   | 0                                 | 0                        |
| 21010103                               | CONSOLIDATED REVENUE FUND CHARGE- SALARIES |                    |   | 0                                 | 0                        |
| <b>2102</b>                            | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                          | <b>ALLOWANCES</b>                          | <b>3,500,000</b>   |   | <b>0</b>                          | <b>3,500,000</b>         |
| 21020101                               | NON REGULAR ALLOWANCES                     |                    |   | 0                                 | 0                        |
| <b>21030101</b>                        | <b>GRATUITY</b>                            |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21030102</b>                        | <b>PENSION</b>                             | <b>32,500,000</b>  |   | <b>0</b>                          | <b>32,500,000</b>        |
| <b>21030103</b>                        | <b>DEATH BENEFITS</b>                      |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>22</b>                              | <b>OTHER RECURRENT COSTS</b>               |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                            | <b>OVERHEAD COST</b>                       |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                          | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>    |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022101                               | LOCAL TRAVEL & TRANSPORT: TRAINING         |                    |   | 0                                 | 0                        |
| 22022102                               | LOCAL TRAVEL & TRANSPORT: OTHERS           | 2,500,000          |   | 0                                 | 2,500,000                |
| 22022103                               | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING |                    |   | 0                                 | 0                        |
| 22022104                               | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS   |                    |   | 0                                 | 0                        |
| <b>220222</b>                          | <b>UTILITIES - GENERAL</b>                 |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022201                               | ELECTRICITY CHARGES                        |                    |   | 0                                 | 0                        |
| 22022202                               | TELEPHONE CHARGES                          |                    |   | 0                                 | 0                        |
| 22022203                               | INTERNET ACCESS CHARGES                    |                    |   | 0                                 | 0                        |
| 22022204                               | SATELLITE BROADCASTING ACCESS CHARGES      |                    |   | 0                                 | 0                        |
| 22022205                               | WATER RATES                                | 238,000            |   | 0                                 | 238,000                  |
| 22022206                               | SEWAGE CHARGES                             |                    |   | 0                                 | 0                        |
| 22022207                               | LEASED COMMUNICATION LINES(S)              |                    |   | 0                                 | 0                        |
| 22022208                               | MULTI YEAR TARIFF ORDER                    |                    |   | 0                                 | 0                        |
| 22022209                               | INTERACTIVE LEARNING NETWORK               |                    |   | 0                                 | 0                        |
| 22022210                               | SOFTWARE CHARGES/ LICENCE RENEWAL          |                    |   | 0                                 | 0                        |
| <b>220223</b>                          | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>  |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022301                               | OFFICE STATIONERIES/COMPUTER CONSUMABLES   | 1,200,000          |   | 0                                 | 1,200,000                |
| 22022302                               | BOOKS                                      |                    |   | 0                                 | 0                        |
| 22022303                               | NEWSPAPERS                                 | 306,000            |   | 0                                 | 306,000                  |
| 22022304                               | MAGAZINES & PERIODICALS                    | 286,000            |   | 0                                 | 286,000                  |
| 22022305                               | PRINTING OF NON SECURITY DOCUMENTS         | 1,200,000          |   | 0                                 | 1,200,000                |
| 22022306                               | PRINTING OF SECURITY DOCUMENTS             | 1,200,000          |   | 0                                 | 1,200,000                |
| 22022309                               | UNIFORMS & OTHER CLOTHING                  | 420,000            |   | 0                                 | 420,000                  |

|               |   |                    |  |          |                    |
|---------------|---|--------------------|--|----------|--------------------|
| <b>220224</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                   |                    |  | <b>0</b> | <b>0</b>           |
| 22022401      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP            | 1,100,000          |  | 0        | 1,100,000          |
| 22022402      | MAINTENANCE OF OFFICE FURNITURE                         | 2,043,000          |  | 0        | 2,043,000          |
| 22022403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       | 4,371,000          |  | 0        | 4,371,000          |
| 22022404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                   | 340,000            |  | 0        | 340,000            |
| 22022405      | MAINTENANCE OF PLANTS/GENERATORS                        | 226,000            |  | 0        | 226,000            |
| 22022406      | OTHER MAINTENANCE SERVICES                              | 226,000            |  | 0        | 226,000            |
| 22022413      | MINOR ROAD MAINTENANCE                                  | 2,205,000          |  | 0        | 2,205,000          |
| <b>220225</b> | <b>TRAINING - GENERAL</b>                               |                    |  | <b>0</b> | <b>0</b>           |
| 22022501      | LOCAL TRAINING  | 714,000            |  | 0        | 714,000            |
| 22022502      | INTERNATIONAL TRAINING                                  |                    |  | 0        | 0                  |
| <b>220226</b> | <b>OTHER SERVICES - GENERAL</b>                         |                    |  | <b>0</b> | <b>0</b>           |
| 22022605      | CLEANING & FUMIGATION SERVICES                          | 315,000            |  | 0        | 315,000            |
| 22022606      | LAND USE CHARGES  |                    |  | 0        | 0                  |
| 22022607      | RESCUE SERVICES   |                    |  | 0        | 0                  |
| <b>220227</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                    |  | <b>0</b> | <b>0</b>           |
| 22022701      | FINANCIAL CONSULTING                                    | 525,000            |  | 0        | 525,000            |
| 22022702      | INFORMATION TECHNOLOGY CONSULTING                       |                    |  | 0        | 0                  |
| 22022703      | LEGAL SERVICES  | 551,000            |  | 0        | 551,000            |
| 22022704      | ENGINEERING SERVICES                                    | 441,000            |  | 0        | 441,000            |
| 22022705      | ARCHITECTURAL SERVICES                                  | 661,000            |  | 0        | 661,000            |
| 22022706      | SURVEYING SERVICES                                      | 330,000            |  | 0        | 330,000            |
| 22022709      | AUDITING OF ACCOUNTS                                    | 1,500,000          |  | 0        | 1,500,000          |
| <b>220228</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  |                    |  | <b>0</b> | <b>0</b>           |
| 22022801      | MOTOR VEHICLE FUEL COST                                 | 1,191,000          |  | 0        | 1,191,000          |
| 22022802      | OTHER TRANSPORT EQUIPMENT FUEL COST                     |                    |  | 0        | 0                  |
| 22022803      | PLANT / GENERATOR FUEL COST                             | 567,000            |  | 0        | 567,000            |
| <b>220229</b> | <b>FINANCIAL CHARGES - GENERAL</b>                      |                    |  | <b>0</b> | <b>0</b>           |
| 22022901      | BANK CHARGES (OTHER THAN INTEREST)                      | 226,000            |  | 0        | 226,000            |
| 22022902      | INSURANCE PREMIUM                                       | 170,000            |  | 0        | 170,000            |
| <b>220220</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   |                    |  | <b>0</b> | <b>0</b>           |
| 22022001      | REFRESHMENT & MEALS                                     | 1,000,000          |  | 0        | 1,000,000          |
| 22022002      | HONORARIUM & SITTING ALLOWANCE                          | 2,800,000          |  | 0        | 2,800,000          |
| 22022003      | PUBLICITY & ADVERTISEMENTS                              | 596,000            |  | 0        | 596,000            |
| 22022004      | MEDICAL EXPENSES-LOCAL                                  | 357,000            |  | 0        | 357,000            |
| 22022006      | POSTAGES & COURIER SERVICES                             | 525,000            |  | 0        | 525,000            |
| 22022007      | WELFARE PACKAGES  | 1,500,000          |  | 0        | 1,500,000          |
| 22022008      | SUBSCRIPTION TO PROFESSIONAL BODIES                     | 113,000            |  | 0        | 113,000            |
| 22022014      | ANNUAL BUDGET EXPENSES & ADMINISTRATION                 | 525,000            |  | 0        | 525,000            |
| 22022021      | ELECTION-LOGISTICS SUPPORT                              |                    |  | 0        | 0                  |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                   | <b>1,050,000</b>   |  | <b>0</b> | <b>1,050,000</b>   |
| <b>220402</b> | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>                 |                    |  | <b>0</b> | <b>0</b>           |
| 22040203      | CONTRIBUTION TO INTERNATIONAL ORGANIZATION              |                    |  | 0        | 0                  |
| 22040204      | EXTERNAL FINANCIAL OBLIGATIONS                          |                    |  | 0        | 0                  |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>138,387,000</b> |  | <b>0</b> | <b>138,387,000</b> |



**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| MINISTRY OF YOUTH EMPOWERMENT AND SPORTS |  | O53900100100      |                                  |                            |                   |
|--|--|-------------------|----------------------------------|----------------------------|-------------------|
| ECONOMIC CODE                            | DETAILED EXPENDITURE                                     | BUDGET 2020       | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE |
| <b>2</b>                                 |  |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>21</b>                                | <b>PERSONNEL COST</b>                                    |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 2101                                     | SALARY   |                   |                                  | 0                          | 0                 |
| 210101                                   | SALARIES AND WAGES                                       | 41,000,000        |                                  | 0                          | 41,000,000        |
| 21010101                                 | SALARY   |                   |                                  | 0                          | 0                 |
| 21010102                                 | OVER TIME PAYMENTS                                       |                   |                                  | 0                          | 0                 |
| <b>2102</b>                              | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 210201                                   | ALLOWANCES   | 2,000,000         |                                  | 0                          | 2,000,000         |
| 21020101                                 | NON REGULAR ALLOWANCES                                   |                   |                                  | 0                          | 0                 |
| <b>2202</b>                              | <b>OVERHEAD COST</b>                                     |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 220221                                   | TRAVEL & TRANSPORT - GENERAL                             | 2,600,000         |                                  | 0                          | 2,600,000         |
| 22022101                                 | LOCAL TRAVEL & TRANSPORT: TRAINING                       |                   |                                  | 0                          | 0                 |
| 220222                                   | UTILITIES - GENERAL                                      | 200,000           |                                  | 0                          | 200,000           |
| 22022201                                 | ELECTRICITY CHARGES                                      |                   |                                  | 0                          | 0                 |
| 22022210                                 | SOFTWARE CHARGES/ LICENCE RENEWAL                        |                   |                                  | 0                          | 0                 |
| 220223                                   | MATERIALS & SUPPLIES - GENERAL                           | 1,450,000         |                                  | 0                          | 1,450,000         |
| 22022301                                 | OFFICE STATIONERIES/COMPUTER CONSUMABLES                 |                   |                                  | 0                          | 0                 |
| 22022313                                 | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) |                   |                                  | 0                          | 0                 |
| 220224                                   | MAINTENANCE SERVICES - GENERAL                           | 3,000,000         |                                  | 0                          | 3,000,000         |
| 22022401                                 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT         |                   |                                  | 0                          | 0                 |
| 220225                                   | TRAINING - GENERAL                                       | 1,145,000         |                                  | 0                          | 1,145,000         |
| 22022501                                 | LOCAL TRAINING   |                   |                                  | 0                          | 0                 |
| 22022607                                 | RESCUE SERVICES  |                   |                                  | 0                          | 0                 |
| 220227                                   | CONSULTING & PROFESSIONAL SERVICES - GENERAL             | 500,000           |                                  | 0                          | 500,000           |
| 22022701                                 | FINANCIAL CONSULTING                                     |                   |                                  | 0                          | 0                 |
| 22022709                                 | AUDITING OF ACCOUNTS                                     |                   |                                  | 0                          | 0                 |
| 220228                                   | FUEL & LUBRICANTS - GENERAL                              | 139,000           |                                  | 0                          | 139,000           |
| 22022801                                 | MOTOR VEHICLE FUEL COST                                  |                   |                                  | 0                          | 0                 |
| 220229                                   | FINANCIAL CHARGES - GENERAL                              | 90,000            |                                  | 0                          | 90,000            |
| 22022901                                 | BANK CHARGES (OTHER THAN INTEREST)                       |                   |                                  | 0                          | 0                 |
| 22022902                                 | INSURANCE PREMIUM  |                   |                                  | 0                          | 0                 |
| 220220                                   | MISCELLANEOUS EXPENSES GENERAL                           | 76,000            |                                  | 0                          | 76,000            |
| 22022001                                 | REFRESHMENT & MEALS                                      |                   |                                  | 0                          | 0                 |
| 22022042                                 | RECURRENT ADJUSTMENT                                     |                   |                                  | 0                          | 0                 |
| 2203                                     |  | 40,000            |                                  | 0                          | 40,000            |
| 220301                                   | STAFF LOANS AND ADVANCES                                 |                   |                                  | 0                          | 0                 |
| 2204                                     | GRANTS AND CONTRIBUTIONS GENERAL                         |                   |                                  | 0                          | 0                 |
| 220401                                   | LOCAL GRANTS AND CONTRIBUTIONS                           |                   |                                  | 0                          | 0                 |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>                       | <b>52,240,000</b> |                                  | <b>0</b>                   | <b>52,240,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE SPORT COUNCIL</b> |   |                    |   |                                   |                          |
|----------------------------------|---|--------------------|---|-----------------------------------|--------------------------|
| <b>053905100100</b>              |   |                    |   |                                   |                          |
| <b>ECONOMIC CODE</b>             | <b>DETAILED EXPENDITURE</b>                             | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                         |   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                        | <b>PERSONNEL COST</b>                                   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                      | <b>SALARY</b>   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                    | <b>SALARIES AND WAGES</b>                               | <b>154,000,000</b> |   | <b>0</b>                          | <b>154,000,000</b>       |
| 21010101                         | SALARY  |                    |   | 0                                 | 0                        |
| 21010102                         | OVER TIME PAYMENTS                                      |                    |   | 0                                 | 0                        |
| <b>2102</b>                      | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                    | <b>ALLOWANCES</b>                                       | <b>7,000,000</b>   |   | <b>0</b>                          | <b>7,000,000</b>         |
| 21020101                         | NON REGULAR ALLOWANCES                                  |                    |   | 0                                 | 0                        |
| <b>22</b>                        | <b>OTHER RECURRENT COSTS</b>                            |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                      | <b>OVERHEAD COST</b>                                    |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                    | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>5,000,000</b>   |   | <b>0</b>                          | <b>5,000,000</b>         |
| 22022101                         | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                    |   | 0                                 | 0                        |
| 22022102                         | LOCAL TRAVEL & TRANSPORT: OTHERS                        |                    |   | 0                                 | 0                        |
| <b>220222</b>                    | <b>UTILITIES - GENERAL</b>                              | <b>1,000,000</b>   |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022201                         | ELECTRICITY CHARGES                                     |                    |   | 0                                 | 0                        |
| 22022202                         | TELEPHONE CHARGES                                       |                    |   | 0                                 | 0                        |
| <b>220223</b>                    | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022301                         | OFFICE STATIONERIES/COMPUTER CONSUMABLES                | 5,000,000          |   | 0                                 | 5,000,000                |
| 22022302                         | BOOKS   |                    |   | 0                                 | 0                        |
| 22022308                         | FIELD & CAMPING MATERIALS SUPPLIES                      | 1,500,000          |   | 0                                 | 1,500,000                |
| <b>220224</b>                    | <b>MAINTENANCE SERVICES - GENERAL</b>                   |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022401                         | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP            | 2,000,000          |   | 0                                 | 2,000,000                |
| 22022402                         | MAINTENANCE OF OFFICE FURNITURE                         | 100,000            |   | 0                                 | 100,000                  |
| 22022403                         | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       | 2,000,000          |   | 0                                 | 2,000,000                |
| 22022404                         | MAINTENANCE OF OFFICE / IT EQUIPMENTS                   |                    |   | 0                                 | 0                        |
| 22022405                         | MAINTENANCE OF PLANTS/GENERATORS                        |                    |   | 0                                 | 0                        |
| 22022406                         | OTHER MAINTENANCE SERVICES                              | 1,000,000          |   | 0                                 | 1,000,000                |
| <b>220225</b>                    | <b>TRAINING - GENERAL</b>                               |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022501                         | LOCAL TRAINING  | 500,000            |   | 0                                 | 500,000                  |
| 22022502                         | INTERNATIONAL TRAINING                                  |                    |   | 0                                 | 0                        |
| <b>220227</b>                    | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>300,000</b>     |   | <b>0</b>                          | <b>300,000</b>           |
| 22022701                         | FINANCIAL CONSULTING                                    |                    |   | 0                                 | 0                        |
| <b>220220</b>                    | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>6,000,000</b>   |   | <b>0</b>                          | <b>6,000,000</b>         |
| 22022001                         | REFRESHMENT & MEALS                                     |                    |   | 0                                 | 0                        |
|                                  | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>185,400,000</b> |   | <b>0</b>                          | <b>185,400,000</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>EL-KANEMI WARRIORS FOOTBALL CLUB</b> |   | <b>053905300200</b> |   |                                   |                          |
|---|---|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                    | <b>DETAILED EXPENDITURE</b>                             | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                                |   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                               | <b>PERSONNEL COST</b>                                   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                             | <b>SALARY</b>   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                           | <b>SALARIES AND WAGES</b>                               | <b>80,000,000</b>   |   | <b>0</b>                          | <b>80,000,000</b>        |
| 21010101                                | SALARY  |                     |   | 0                                 | 0                        |
| 21010102                                | OVER TIME PAYMENTS                                      |                     |   | 0                                 | 0                        |
| 21010103                                | CONSOLIDATED REVENUE FUND CHARGE- SALARIES              |                     |   | 0                                 | 0                        |
| <b>2102</b>                             | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                           | <b>ALLOWANCES</b>                                       | <b>3,000,000</b>    |   | <b>0</b>                          | <b>3,000,000</b>         |
| 21020101                                | NON REGULAR ALLOWANCES                                  |                     |   | 0                                 | 0                        |
| <b>22</b>                               | <b>OTHER RECURRENT COSTS</b>                            |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                             | <b>OVERHEAD COST</b>                                    |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                           | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022101                                | LOCAL TRAVEL & TRANSPORT: TRAINING                      | 2,500,000           |   | 0                                 | 2,500,000                |
| 22022102                                | LOCAL TRAVEL & TRANSPORT: OTHERS                        |                     |   | 0                                 | 0                        |
| 22022103                                | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING              |                     |   | 0                                 | 0                        |
| 22022104                                | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                |                     |   | 0                                 | 0                        |
| <b>220222</b>                           | <b>UTILITIES - GENERAL</b>                              | <b>800,000</b>      |   | <b>0</b>                          | <b>800,000</b>           |
| 22022201                                | ELECTRICITY CHARGES                                     |                     |   | 0                                 | 0                        |
| 22022202                                | TELEPHONE CHARGES                                       |                     |   | 0                                 | 0                        |
| <b>220223</b>                           | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>500,000</b>      |   | <b>0</b>                          | <b>500,000</b>           |
| 22022301                                | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                     |   | 0                                 | 0                        |
| 22022302                                | BOOKS   |                     |   | 0                                 | 0                        |
| <b>220224</b>                           | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>2,500,000</b>    |   | <b>0</b>                          | <b>2,500,000</b>         |
| 22022401                                | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                     |   | 0                                 | 0                        |
| 22022402                                | MAINTENANCE OF OFFICE FURNITURE                         |                     |   | 0                                 | 0                        |
| 22022403                                | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       |                     |   | 0                                 | 0                        |
| <b>220225</b>                           | <b>TRAINING - GENERAL</b>                               | <b>900,000</b>      |   | <b>0</b>                          | <b>900,000</b>           |
| 22022501                                | LOCAL TRAINING  |                     |   | 0                                 | 0                        |
| 22022502                                | INTERNATIONAL TRAINING                                  |                     |   | 0                                 | 0                        |
| <b>220226</b>                           | <b>OTHER SERVICES - GENERAL</b>                         | <b>500,000</b>      |   | <b>0</b>                          | <b>500,000</b>           |
| 22022601                                | SECURITY SERVICES                                       |                     |   | 0                                 | 0                        |
| 22022602                                | OFFICE RENT   |                     |   | 0                                 | 0                        |
| <b>220227</b>                           | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>500,000</b>      |   | <b>0</b>                          | <b>500,000</b>           |
| 22022701                                | FINANCIAL CONSULTING                                    |                     |   | 0                                 | 0                        |
| 22022702                                | INFORMATION TECHNOLOGY CONSULTING                       |                     |   | 0                                 | 0                        |
| <b>220228</b>                           | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>1,000,000</b>    |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022801                                | MOTOR VEHICLE FUEL COST                                 |                     |   | 0                                 | 0                        |
| 22022802                                | OTHER TRANSPORT EQUIPMENT FUEL COST                     |                     |   | 0                                 | 0                        |
| 22022803                                | PLANT / GENERATOR FUEL COST                             |                     |   | 0                                 | 0                        |
| 22022806                                | COOKING GAS/FUEL COST                                   |                     |   | 0                                 | 0                        |
| <b>220229</b>                           | <b>FINANCIAL CHARGES - GENERAL</b>                      | <b>80,000</b>       |   | <b>0</b>                          | <b>80,000</b>            |
| 22022901                                | BANK CHARGES (OTHER THAN INTEREST)                      |                     |   | 0                                 | 0                        |
| 22022902                                | INSURANCE PREMIUM                                       |                     |   | 0                                 | 0                        |
| <b>220301</b>                           | <b>STAFF LOAN</b>                                       | <b>200,000</b>      |   | <b>0</b>                          | <b>200,000</b>           |
| <b>2204</b>                             | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 |                     |   | <b>0</b>                          | <b>0</b>                 |
|   | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>92,480,000</b>   |   | <b>0</b>                          | <b>92,480,000</b>        |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| MINISTRY OF WATER RESOURCES |  | O25200100100         |                                  |                            |                      |
|-----------------------------|--|----------------------|----------------------------------|----------------------------|----------------------|
| ECONOMIC CODE               | DETAILED EXPENDITURE                             | BUDGET 2020          | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE    |
| <b>2</b>                    |  |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>21</b>                   | <b>PERSONNEL COST</b>                            |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>2101</b>                 | <b>SALARY</b>                                    |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>210101</b>               | <b>SALARIES AND WAGES</b>                        | <b>580,000,000</b>   |                                  | <b>0</b>                   | <b>580,000,000</b>   |
| 21010101                    | SALARY   |                      |                                  | 0                          | 0                    |
| 21010102                    | OVER TIME PAYMENTS                               |                      |                                  | 0                          | 0                    |
| <b>2102</b>                 | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>        |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>210201</b>               | <b>ALLOWANCES</b>                                | <b>18,000,000</b>    |                                  | <b>0</b>                   | <b>18,000,000</b>    |
| 21020101                    | NON REGULAR ALLOWANCES                           |                      |                                  | 0                          | 0                    |
| <b>22</b>                   | <b>OTHER RECURRENT COSTS</b>                     |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>2202</b>                 | <b>OVERHEAD COST</b>                             |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>220221</b>               | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          | <b>3,000,000</b>     |                                  | <b>0</b>                   | <b>3,000,000</b>     |
| 22022101                    | LOCAL TRAVEL & TRANSPORT: TRAINING               |                      |                                  | 0                          | 0                    |
| 22022102                    | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                      |                                  | 0                          | 0                    |
| 22022103                    | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING       |                      |                                  | 0                          | 0                    |
| <b>220222</b>               | <b>UTILITIES - GENERAL</b>                       |                      |                                  | <b>0</b>                   | <b>0</b>             |
| 22022201                    | ELECTRICITY CHARGES                              | 100,000,000          |                                  | 0                          | 100,000,000          |
| 22022202                    | TELEPHONE CHARGES                                |                      |                                  | 0                          | 0                    |
| 22022203                    | INTERNET ACCESS CHARGES                          | 2,000,000            |                                  | 0                          | 2,000,000            |
| <b>220223</b>               | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        | <b>2,500,000</b>     |                                  | <b>0</b>                   | <b>2,500,000</b>     |
| 22022301                    | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                      |                                  | 0                          | 0                    |
| 22022302                    | BOOKS  |                      |                                  | 0                          | 0                    |
| 22022303                    | NEWSPAPERS                                       |                      |                                  | 0                          | 0                    |
| <b>220224</b>               | <b>MAINTENANCE SERVICES - GENERAL</b>            | <b>7,000,000</b>     |                                  | <b>0</b>                   | <b>7,000,000</b>     |
| 22022401                    | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                      |                                  | 0                          | 0                    |
| 22022402                    | MAINTENANCE OF OFFICE FURNITURE                  |                      |                                  | 0                          | 0                    |
| <b>220225</b>               | <b>TRAINING - GENERAL</b>                        | <b>6,000,000</b>     |                                  | <b>0</b>                   | <b>6,000,000</b>     |
| 22022501                    | LOCAL TRAINING                                   |                      |                                  | 0                          | 0                    |
| <b>220228</b>               | <b>FUEL &amp; LUBRICANTS - GENERAL</b>           | <b>200,000</b>       |                                  | <b>0</b>                   | <b>200,000</b>       |
| 22022801                    | MOTOR VEHICLE FUEL COST                          | 300,000              |                                  | 0                          | 300,000              |
| 22022802                    | OTHER TRANSPORT EQUIPMENT FUEL COST              |                      |                                  | 0                          | 0                    |
| 22022803                    | PLANT / GENERATOR FUEL COST                      | 500,000,000          |                                  | 0                          | 500,000,000          |
| <b>220229</b>               | <b>FINANCIAL CHARGES - GENERAL</b>               | <b>600,000</b>       |                                  | <b>0</b>                   | <b>600,000</b>       |
| 22022901                    | BANK CHARGES (OTHER THAN INTEREST)               |                      |                                  | 0                          | 0                    |
| <b>220220</b>               | <b>MISCELLANEOUS EXPENSES GENERAL</b>            | <b>6,000,000</b>     |                                  | <b>0</b>                   | <b>6,000,000</b>     |
| 22022001                    | REFRESHMENT & MEALS                              |                      |                                  | 0                          | 0                    |
|                             | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>1,225,600,000</b> |                                  | <b>0</b>                   | <b>1,225,600,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>RURAL WATER SUPPLY AND SANITATION AGENCY</b> |  |                    |   |                                   |                          |
|---|--|--------------------|---|-----------------------------------|--------------------------|
| <b>025210300100</b>                             |  |                    |   |                                   |                          |
| <b>ECONOMIC CODE</b>                            | <b>DETAILED EXPENDITURE</b>                | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>  |  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                                       | <b>PERSONNEL COST</b>                      |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                                     | <b>SALARY</b>                              |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                                   | <b>SALARIES AND WAGES</b>                  | <b>80,000,000</b>  |   | <b>0</b>                          | <b>80,000,000</b>        |
| 21010101  | SALARY                                     |                    |   | 0                                 | 0                        |
| 21010102  | OVER TIME PAYMENTS                         |                    |   | 0                                 | 0                        |
| 21010103  | CONSOLIDATED REVENUE FUND CHARGE- SALARIES |                    |   | 0                                 | 0                        |
| <b>2102</b>                                     | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                                   | <b>ALLOWANCES</b>                          | <b>6,000,000</b>   |   | <b>0</b>                          | <b>6,000,000</b>         |
| 21020101  | NON REGULAR ALLOWANCES                     | 5,000,000          |   | 0                                 | 5,000,000                |
| <b>22</b>                                       | <b>OTHER RECURRENT COSTS</b>               |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                                     | <b>OVERHEAD COST</b>                       |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                                   | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>    |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022101  | LOCAL TRAVEL & TRANSPORT: TRAINING         | 3,000,000          |   | 0                                 | 3,000,000                |
| 22022102  | LOCAL TRAVEL & TRANSPORT: OTHERS           |                    |   | 0                                 | 0                        |
| 22022103  | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING |                    |   | 0                                 | 0                        |
| 22022104  | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS   |                    |   | 0                                 | 0                        |
| <b>220222</b>                                   | <b>UTILITIES - GENERAL</b>                 | <b>2,000,000</b>   |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022201  | ELECTRICITY CHARGES                        |                    |   | 0                                 | 0                        |
| 22022202  | TELEPHONE CHARGES                          |                    |   | 0                                 | 0                        |
| <b>220223</b>                                   | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>  | <b>3,000,000</b>   |   | <b>0</b>                          | <b>3,000,000</b>         |
| 22022301  | OFFICE STATIONERIES/COMPUTER CONSUMABLES   |                    |   | 0                                 | 0                        |
| 22022302  | BOOKS                                      |                    |   | 0                                 | 0                        |
| <b>220225</b>                                   | <b>TRAINING - GENERAL</b>                  |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022501  | LOCAL TRAINING                             |                    |   | 0                                 | 0                        |
| 22022502  | INTERNATIONAL TRAINING                     | 20,000,000         |   | 0                                 | 20,000,000               |
| <b>220228</b>                                   | <b>FUEL &amp; LUBRICANTS - GENERAL</b>     | <b>10,000,000</b>  |   | <b>0</b>                          | <b>10,000,000</b>        |
| 22022801  | MOTOR VEHICLE FUEL COST                    |                    |   | 0                                 | 0                        |
| 22022802  | OTHER TRANSPORT EQUIPMENT FUEL COST        |                    |   | 0                                 | 0                        |
| 22022803  | PLANT / GENERATOR FUEL COST                |                    |   | 0                                 | 0                        |
| <b>220229</b>                                   | <b>FINANCIAL CHARGES - GENERAL</b>         | <b>100,000</b>     |   | <b>0</b>                          | <b>100,000</b>           |
| 22022901  | BANK CHARGES (OTHER THAN INTEREST)         |                    |   | 0                                 | 0                        |
| <b>2203</b>                                     |  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220301</b>                                   |  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2204</b>                                     | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>    |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220401</b>                                   | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>      | <b>800,000</b>     |   | <b>0</b>                          | <b>800,000</b>           |
| <b>220402</b>                                   | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>    |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22040203  | CONTRIBUTION TO INTERNATIONAL ORGANIZATION |                    |   | 0                                 | 0                        |
|   | <b>TOTAL RECURRENT EXPENDITURE</b>         | <b>129,900,000</b> |   | <b>0</b>                          | <b>129,900,000</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| MINISTRY OF RELIGIOUS AFFAIRS |   | 055200100100       |                                  |                            |                    |
|-------------------------------|---|--------------------|----------------------------------|----------------------------|--------------------|
| ECONOMIC CODE                 | DETAILED EXPENDITURE  | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
| <b>2</b>                      |   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>21</b>                     | <b>PERSONNEL COST</b>   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2101</b>                   | <b>SALARY</b>   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210101</b>                 | <b>SALARIES AND WAGES</b>                                     | <b>13,000,000</b>  |                                  | <b>0</b>                   | <b>13,000,000</b>  |
| 21010101                      | SALARY  |                    |                                  | 0                          | 0                  |
| 21010102                      | OVER TIME PAYMENTS  |                    |                                  | 0                          | 0                  |
| 21010103                      | CONSOLIDATED REVENUE FUND CHARGE- SALARIES                    |                    |                                  | 0                          | 0                  |
| <b>2102</b>                   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                     |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210201</b>                 | <b>ALLOWANCES</b>   | <b>8,000,000</b>   |                                  | <b>0</b>                   | <b>8,000,000</b>   |
| 21020101                      | NON REGULAR ALLOWANCES  |                    |                                  | 0                          | 0                  |
| <b>22</b>                     | <b>OTHER RECURRENT COSTS</b>                                  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2202</b>                   | <b>OVERHEAD COST</b>  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>220221</b>                 | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                       | <b>2,000,000</b>   |                                  | <b>0</b>                   | <b>2,000,000</b>   |
| 22022101                      | LOCAL TRAVEL & TRANSPORT: TRAINING                            |                    |                                  | 0                          | 0                  |
| 22022102                      | LOCAL TRAVEL & TRANSPORT: OTHERS                              |                    |                                  | 0                          | 0                  |
| <b>220222</b>                 | <b>UTILITIES - GENERAL</b>                                    | <b>2,000,000</b>   |                                  | <b>0</b>                   | <b>2,000,000</b>   |
| 22022201                      | ELECTRICITY CHARGES   |                    |                                  | 0                          | 0                  |
| 22022202                      | TELEPHONE CHARGES   |                    |                                  | 0                          | 0                  |
| <b>220223</b>                 | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                     | <b>5,000,000</b>   |                                  | <b>0</b>                   | <b>5,000,000</b>   |
| 22022301                      | OFFICE STATIONERIES/COMPUTER CONSUMABLES                      |                    |                                  | 0                          | 0                  |
| 22022302                      | BOOKS   |                    |                                  | 0                          | 0                  |
| <b>220224</b>                 | <b>MAINTENANCE SERVICES - GENERAL</b>                         | <b>3,000,000</b>   |                                  | <b>0</b>                   | <b>3,000,000</b>   |
| 22022401                      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT              |                    |                                  | 0                          | 0                  |
| 22022402                      | MAINTENANCE OF OFFICE FURNITURE                               |                    |                                  | 0                          | 0                  |
| <b>220225</b>                 | <b>TRAINING - GENERAL</b>                                     | <b>1,000,000</b>   |                                  | <b>0</b>                   | <b>1,000,000</b>   |
| 22022501                      | LOCAL TRAINING  |                    |                                  | 0                          | 0                  |
| 22022502                      | INTERNATIONAL TRAINING  |                    |                                  | 0                          | 0                  |
| <b>220227</b>                 | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>       | <b>500,000</b>     |                                  | <b>0</b>                   | <b>500,000</b>     |
| 22022701                      | FINANCIAL CONSULTING  |                    |                                  | 0                          | 0                  |
| <b>220228</b>                 | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                        | <b>400,000</b>     |                                  | <b>0</b>                   | <b>400,000</b>     |
| 22022801                      | MOTOR VEHICLE FUEL COST                                       | 100,000            |                                  | 0                          | 100,000            |
| <b>220220</b>                 | <b>MISCELLANEOUS EXPENSES GENERAL</b>                         |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022001                      | REFRESHMENT & MEALS   |                    |                                  | 0                          | 0                  |
| 22022007                      | WELFARE PACKAGES/CEREMONIAL MATERIALS (RAM, RICE, SUGAR, ETC) | 400,000,000        | 2,076,000                        | 2,076,000                  | 397,924,000        |
| 22022008                      | SUBSCRIPTION TO PROFESSIONAL BODIES                           |                    |                                  | 0                          | 0                  |
| <b>2203</b>                   | <b>STAFF LOANS AND ADVANCE</b>                                |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>220301</b>                 | <b>STAFF LOANS AND ADVANCE</b>                                |                    |                                  | <b>0</b>                   | <b>0</b>           |
|                               | <b>TOTAL RECURRENT EXPENDITURE</b>                            | <b>435,000,000</b> | <b>2,076,000</b>                 | <b>2,076,000</b>           | <b>432,924,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE BOARD FOR QUARANIC AND ARABIC EDUCATION</b> |  | <b>055200300100</b> |   |                                   |                          |
|--|--|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                                       | <b>DETAILED EXPENDITURE</b>                      | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>   |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>  | <b>PERSONNEL COST</b>                            |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>  | <b>SALARY</b>                                    |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>  | <b>SALARIES AND WAGES</b>                        | <b>15,000,000</b>   |   | <b>0</b>                          | <b>15,000,000</b>        |
| 21010101   | SALARY   |                     |   | 0                                 | 0                        |
| 21010102   | OVER TIME PAYMENTS                               |                     |   | 0                                 | 0                        |
| 21010103   | CONSOLIDATED REVENUE FUND CHARGE- SALARIES       |                     |   | 0                                 | 0                        |
| <b>2102</b>  | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>        |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>  | <b>ALLOWANCES</b>                                | <b>1,000,000</b>    |   | <b>0</b>                          | <b>1,000,000</b>         |
| 21020101   | NON REGULAR ALLOWANCES                           |                     |   | 0                                 | 0                        |
| <b>22</b>  | <b>OTHER RECURRENT COSTS</b>                     |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>  | <b>OVERHEAD COST</b>                             |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>  | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022101   | LOCAL TRAVEL & TRANSPORT: TRAINING               |                     |   | 0                                 | 0                        |
| <b>220222</b>  | <b>UTILITIES - GENERAL</b>                       | <b>20,000</b>       |   | <b>0</b>                          | <b>20,000</b>            |
| 22022201   | ELECTRICITY CHARGES                              |                     |   | 0                                 | 0                        |
| 22022202   | TELEPHONE CHARGES                                |                     |   | 0                                 | 0                        |
| <b>220223</b>  | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        | <b>20,000</b>       |   | <b>0</b>                          | <b>20,000</b>            |
| 22022301   | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                     |   | 0                                 | 0                        |
| 22022302   | BOOKS  |                     |   | 0                                 | 0                        |
| <b>220224</b>  | <b>MAINTENANCE SERVICES - GENERAL</b>            | <b>20,000</b>       |   | <b>0</b>                          | <b>20,000</b>            |
| 22022401   | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                     |   | 0                                 | 0                        |
| 22022402   | MAINTENANCE OF OFFICE FURNITURE                  |                     |   | 0                                 | 0                        |
| <b>220226</b>  | <b>OTHER SERVICES - GENERAL</b>                  | <b>20,000</b>       |   | <b>0</b>                          | <b>20,000</b>            |
| 22022601   | SECURITY SERVICES                                |                     |   | 0                                 | 0                        |
| 22022602   | OFFICE RENT                                      |                     |   | 0                                 | 0                        |
| <b>220228</b>  | <b>FUEL &amp; LUBRICANTS - GENERAL</b>           | <b>20,000</b>       |   | <b>0</b>                          | <b>20,000</b>            |
| 22022801   | MOTOR VEHICLE FUEL COST                          |                     |   | 0                                 | 0                        |
| <b>220229</b>  | <b>FINANCIAL CHARGES - GENERAL</b>               | <b>10,000</b>       |   | <b>0</b>                          | <b>10,000</b>            |
| 22022901   | BANK CHARGES (OTHER THAN INTEREST)               |                     |   | 0                                 | 0                        |
| 22022902   | INSURANCE PREMIUM                                |                     |   | 0                                 | 0                        |
| <b>220301</b>  | <b>STAFF LOANS AND ADVANCE</b>                   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2204</b>  | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>          | <b>0</b>            |   | <b>0</b>                          | <b>0</b>                 |
| 22040203   | CONTRIBUTION TO INTERNATIONAL ORGANIZATION       |                     |   | 0                                 | 0                        |
| 22040204   | EXTERNAL FINANCIAL OBLIGATIONS                   |                     |   | 0                                 | 0                        |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>16,110,000</b>   |   | <b>0</b>                          | <b>16,110,000</b>        |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE COUCIL FOR ULAMAS</b> |  |                    |   |                                   |                          |
|--------------------------------------|--|--------------------|---|-----------------------------------|--------------------------|
| <b>055200400100</b>                  |  |                    |   |                                   |                          |
| <b>ECONOMIC CODE</b>                 | <b>DETAILED EXPENDITURE</b>                | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                             |  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                            | <b>PERSONNEL COST</b>                      |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                          | <b>SALARY</b>                              |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                        | <b>SALARIES AND WAGES</b>                  | <b>200,000</b>     |   | <b>0</b>                          | <b>200,000</b>           |
| 21010101                             | SALARY                                     |                    |   | 0                                 | 0                        |
| 21010102                             | OVER TIME PAYMENTS                         |                    |   | 0                                 | 0                        |
| 21010103                             | CONSOLIDATED REVENUE FUND CHARGE- SALARIES |                    |   | 0                                 | 0                        |
| <b>2102</b>                          | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                        | <b>ALLOWANCES</b>                          | <b>10,000</b>      |   | <b>0</b>                          | <b>10,000</b>            |
| 21020101                             | NON REGULAR ALLOWANCES                     |                    |   | 0                                 | 0                        |
| <b>22</b>                            | <b>OTHER RECURRENT COSTS</b>               |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                          | <b>OVERHEAD COST</b>                       |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                        | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>    | <b>200,000</b>     |   | <b>0</b>                          | <b>200,000</b>           |
| 22022101                             | LOCAL TRAVEL & TRANSPORT: TRAINING         |                    |   | 0                                 | 0                        |
| 22022102                             | LOCAL TRAVEL & TRANSPORT: OTHERS           |                    |   | 0                                 | 0                        |
| 22022103                             | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING |                    |   | 0                                 | 0                        |
| 22022104                             | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS   |                    |   | 0                                 | 0                        |
| <b>220222</b>                        | <b>UTILITIES - GENERAL</b>                 | <b>200,000</b>     |   | <b>0</b>                          | <b>200,000</b>           |
| 22022201                             | ELECTRICITY CHARGES                        |                    |   | 0                                 | 0                        |
| <b>220223</b>                        | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>  | <b>200,000</b>     |   | <b>0</b>                          | <b>200,000</b>           |
| 22022301                             | OFFICE STATIONERIES/COMPUTER CONSUMABLES   |                    |   | 0                                 | 0                        |
| 22022302                             | BOOKS                                      |                    |   | 0                                 | 0                        |
| <b>220226</b>                        | <b>OTHER SERVICES - GENERAL</b>            | <b>200,000</b>     |   | <b>0</b>                          | <b>200,000</b>           |
| 22022601                             | SECURITY SERVICES                          |                    |   | 0                                 | 0                        |
| <b>220228</b>                        | <b>FUEL &amp; LUBRICANTS - GENERAL</b>     | <b>100,000</b>     |   | <b>0</b>                          | <b>100,000</b>           |
| 22022801                             | MOTOR VEHICLE FUEL COST                    |                    |   | 0                                 | 0                        |
| 22022802                             | OTHER TRANSPORT EQUIPMENT FUEL COST        |                    |   | 0                                 | 0                        |
| 22022803                             | PLANT / GENERATOR FUEL COST                |                    |   | 0                                 | 0                        |
| 22022804                             | AIRCRAFT FUEL COST                         |                    |   | 0                                 | 0                        |
| 22022805                             | SEA BOAT FUEL COST                         |                    |   | 0                                 | 0                        |
| 22022806                             | COOKING GAS/FUEL COST                      |                    |   | 0                                 | 0                        |
| <b>220229</b>                        | <b>FINANCIAL CHARGES - GENERAL</b>         | <b>50,000</b>      |   | <b>0</b>                          | <b>50,000</b>            |
| 22022901                             | BANK CHARGES (OTHER THAN INTEREST)         |                    |   | 0                                 | 0                        |
| 22022902                             | INSURANCE PREMIUM                          |                    |   | 0                                 | 0                        |
| <b>2203</b>                          |  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220301</b>                        | <b>STAFF LOAN</b>                          |                    |   | <b>0</b>                          | <b>0</b>                 |
| 23050101                             | RESEARCH AND DEVELOPMENT - RECURRENT (R&D) |                    |   | 0                                 | 0                        |
|                                      | <b>TOTAL RECURRENT EXPENDITURE</b>         | <b>1,160,000</b>   |   | <b>0</b>                          | <b>1,160,000</b>         |



**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>ISLAMIC PREACHING BOARD</b> |  | <b>055200200100</b> |   |                                   |                          |
|--------------------------------|--|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>           | <b>DETAILED EXPENDITURE</b>                      | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                       |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                      | <b>PERSONNEL COST</b>                            |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                    | <b>SALARY</b>                                    |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                  | <b>SALARIES AND WAGES</b>                        | <b>14,000,000</b>   |   | <b>0</b>                          | <b>14,000,000</b>        |
| 21010101                       | SALARY   |                     |   | 0                                 | 0                        |
| 21010102                       | OVER TIME PAYMENTS                               |                     |   | 0                                 | 0                        |
| 21010103                       | CONSOLIDATED REVENUE FUND CHARGE- SALARIES       |                     |   | 0                                 | 0                        |
| <b>2102</b>                    | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>        |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                  | <b>ALLOWANCES</b>                                | <b>250,000</b>      |   | <b>0</b>                          | <b>250,000</b>           |
| 21020101                       | NON REGULAR ALLOWANCES                           |                     |   | 0                                 | 0                        |
| <b>22</b>                      | <b>OTHER RECURRENT COSTS</b>                     |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                    | <b>OVERHEAD COST</b>                             |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                  | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          | <b>250,000</b>      |   | <b>0</b>                          | <b>250,000</b>           |
| 22022101                       | LOCAL TRAVEL & TRANSPORT: TRAINING               |                     |   | 0                                 | 0                        |
| 22022102                       | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                     |   | 0                                 | 0                        |
| 22022103                       | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING       |                     |   | 0                                 | 0                        |
| 22022104                       | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS         |                     |   | 0                                 | 0                        |
| <b>220222</b>                  | <b>UTILITIES - GENERAL</b>                       | <b>20,000</b>       |   | <b>0</b>                          | <b>20,000</b>            |
| 22022201                       | ELECTRICITY CHARGES                              |                     |   | 0                                 | 0                        |
| 22022202                       | TELEPHONE CHARGES                                |                     |   | 0                                 | 0                        |
| <b>220223</b>                  | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        | <b>20,000</b>       |   | <b>0</b>                          | <b>20,000</b>            |
| 22022301                       | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                     |   | 0                                 | 0                        |
| 22022302                       | BOOKS  |                     |   | 0                                 | 0                        |
| 22022303                       | NEWSPAPERS                                       |                     |   | 0                                 | 0                        |
| <b>220224</b>                  | <b>MAINTENANCE SERVICES - GENERAL</b>            | <b>20,000</b>       |   | <b>0</b>                          | <b>20,000</b>            |
| 22022401                       | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                     |   | 0                                 | 0                        |
| 22022402                       | MAINTENANCE OF OFFICE FURNITURE                  |                     |   | 0                                 | 0                        |
| <b>220226</b>                  | <b>OTHER SERVICES - GENERAL</b>                  | <b>20,000</b>       |   | <b>0</b>                          | <b>20,000</b>            |
| 22022601                       | SECURITY SERVICES                                |                     |   | 0                                 | 0                        |
| 22022602                       | OFFICE RENT                                      |                     |   | 0                                 | 0                        |
| <b>220228</b>                  | <b>FUEL &amp; LUBRICANTS - GENERAL</b>           | <b>20,000</b>       |   | <b>0</b>                          | <b>20,000</b>            |
| 22022801                       | MOTOR VEHICLE FUEL COST                          |                     |   | 0                                 | 0                        |
| <b>220229</b>                  | <b>FINANCIAL CHARGES - GENERAL</b>               | <b>10,000</b>       |   | <b>0</b>                          | <b>10,000</b>            |
| 22022901                       | BANK CHARGES (OTHER THAN INTEREST)               |                     |   | 0                                 | 0                        |
| <b>220220</b>                  | <b>MISCELLANEOUS EXPENSES GENERAL</b>            |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022001                       | REFRESHMENT & MEALS                              |                     |   | 0                                 | 0                        |
|                                | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>14,610,000</b>   |   | <b>0</b>                          | <b>14,610,000</b>        |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>PILGRIMS WELFARE BOARD</b> |   |                    |   |                                   |                          |
|-------------------------------|---|--------------------|---|-----------------------------------|--------------------------|
| <b>011103700100</b>           |   |                    |   |                                   |                          |
| <b>ECONOMIC CODE</b>          | <b>DETAILED EXPENDITURE</b>                       | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                      |   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                     | <b>PERSONNEL COST</b>                             |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                   | <b>SALARY</b>                                     |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                 | <b>SALARIES AND WAGES</b>                         | <b>31,000,000</b>  |   | <b>0</b>                          | <b>31,000,000</b>        |
| 21010101                      | SALARY  |                    |   | 0                                 | 0                        |
| 21010102                      | OVER TIME PAYMENTS                                |                    |   | 0                                 | 0                        |
| 21010103                      | CONSOLIDATED REVENUE FUND CHARGE- SALARIES        |                    |   | 0                                 | 0                        |
| <b>2102</b>                   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>         |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                 | <b>ALLOWANCES</b>                                 |                    |   | <b>0</b>                          | <b>0</b>                 |
| 21020101                      | NON REGULAR ALLOWANCES                            |                    |   | 0                                 | 0                        |
| <b>22</b>                     | <b>OTHER RECURRENT COSTS</b>                      |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                   | <b>OVERHEAD COST</b>                              |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                 | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>           | <b>900,000</b>     |   | <b>0</b>                          | <b>900,000</b>           |
| 22022101                      | LOCAL TRAVEL & TRANSPORT: TRAINING                |                    |   | 0                                 | 0                        |
| 22022104                      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS          |                    |   | 0                                 | 0                        |
| <b>220223</b>                 | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>         | <b>500,000</b>     |   | <b>0</b>                          | <b>500,000</b>           |
| 22022301                      | OFFICE STATIONERIES/COMPUTER CONSUMABLES          |                    |   | 0                                 | 0                        |
| 22022302                      | BOOKS   |                    |   | 0                                 | 0                        |
| 22022303                      | NEWSPAPERS  |                    |   | 0                                 | 0                        |
| <b>220224</b>                 | <b>MAINTENANCE SERVICES - GENERAL</b>             | <b>900,000</b>     |   | <b>0</b>                          | <b>900,000</b>           |
| 22022401                      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  |                    |   | 0                                 | 0                        |
| 22022402                      | MAINTENANCE OF OFFICE FURNITURE                   |                    |   | 0                                 | 0                        |
| 22022403                      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS |                    |   | 0                                 | 0                        |
| <b>220228</b>                 | <b>FUEL &amp; LUBRICANTS - GENERAL</b>            | <b>100,000</b>     |   | <b>0</b>                          | <b>100,000</b>           |
| 22022801                      | MOTOR VEHICLE FUEL COST                           |                    |   | 0                                 | 0                        |
| 22022802                      | OTHER TRANSPORT EQUIPMENT FUEL COST               |                    |   | 0                                 | 0                        |
| <b>220229</b>                 | <b>FINANCIAL CHARGES - GENERAL</b>                | <b>60,000</b>      |   | <b>0</b>                          | <b>60,000</b>            |
| 22022901                      | BANK CHARGES (OTHER THAN INTEREST)                |                    |   | 0                                 | 0                        |
| 22022902                      | INSURANCE PREMIUM                                 |                    |   | 0                                 | 0                        |
| <b>2203</b>                   |   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220301</b>                 | <b>STAFF LOANS AND ADVANCES</b>                   | <b>100,000</b>     |   | <b>0</b>                          | <b>100,000</b>           |
| <b>2204</b>                   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>           |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220401</b>                 | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>             |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220402</b>                 | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>           |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22040203                      | CONTRIBUTION TO INTERNATIONAL ORGANIZATION        |                    |   | 0                                 | 0                        |
| 22040204                      | EXTERNAL FINANCIAL OBLIGATIONS                    |                    |   | 0                                 | 0                        |
|                               | <b>TOTAL RECURRENT EXPENDITURE</b>                | <b>33,560,000</b>  |   | <b>0</b>                          | <b>33,560,000</b>        |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| ISLAMIC RESEARCH CENTRE |  | 055200500100      |                                  |                            |                   |
|-------------------------|--|-------------------|----------------------------------|----------------------------|-------------------|
| ECONOMIC CODE           | DETAILED EXPENDITURE                                     | BUDGET 2020       | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE |
| <b>2</b>                |  |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>21</b>               | <b>PERSONNEL COST</b>                                    |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>2101</b>             | <b>SALARY</b>  |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>210101</b>           | <b>SALARIES AND WAGES</b>                                | <b>18,500,000</b> |                                  | <b>0</b>                   | <b>18,500,000</b> |
| 21010101                | SALARY   |                   |                                  | 0                          | 0                 |
| 21010102                | OVER TIME PAYMENTS                                       |                   |                                  | 0                          | 0                 |
| 21010103                | CONSOLIDATED REVENUE FUND CHARGE- SALARIES               |                   |                                  | 0                          | 0                 |
| <b>2102</b>             | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>210201</b>           | <b>ALLOWANCES</b>  |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 21020101                | NON REGULAR ALLOWANCES                                   |                   |                                  | 0                          | 0                 |
| <b>22</b>               | <b>OTHER RECURRENT COSTS</b>                             |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>2202</b>             | <b>OVERHEAD COST</b>                                     |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>220221</b>           | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                  | <b>360,000</b>    |                                  | <b>0</b>                   | <b>360,000</b>    |
| 22022101                | LOCAL TRAVEL & TRANSPORT: TRAINING                       |                   |                                  | 0                          | 0                 |
| 22022103                | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING               |                   |                                  | 0                          | 0                 |
| 22022104                | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                 |                   |                                  | 0                          | 0                 |
| <b>220222</b>           | <b>UTILITIES - GENERAL</b>                               |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 22022201                | ELECTRICITY CHARGES                                      |                   |                                  | 0                          | 0                 |
| <b>220223</b>           | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                | <b>350,000</b>    |                                  | <b>0</b>                   | <b>350,000</b>    |
| 22022301                | OFFICE STATIONERIES/COMPUTER CONSUMABLES                 |                   |                                  | 0                          | 0                 |
| 22022302                | BOOKS  |                   |                                  | 0                          | 0                 |
| 22022313                | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) |                   |                                  | 0                          | 0                 |
| <b>220224</b>           | <b>MAINTENANCE SERVICES - GENERAL</b>                    | <b>300,000</b>    |                                  | <b>0</b>                   | <b>300,000</b>    |
| 22022401                | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT         |                   |                                  | 0                          | 0                 |
| <b>220226</b>           | <b>OTHER SERVICES - GENERAL</b>                          | <b>390,000</b>    |                                  | <b>0</b>                   | <b>390,000</b>    |
| 22022601                | SECURITY SERVICES  |                   |                                  | 0                          | 0                 |
| 22022602                | OFFICE RENT  |                   |                                  | 0                          | 0                 |
|                         | <b>TOTAL RECURRENT EXPENDITURE</b>                       | <b>19,900,000</b> |                                  | <b>0</b>                   | <b>19,900,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| MDA: MINISTRY OF ENVIRONMENT O53500100100 |   |                    |                                  |                            |                    |
|---|---|--------------------|----------------------------------|----------------------------|--------------------|
| ECONOMIC CODE                             | DETAILED EXPENDITURE                                    | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
| <b>2</b>                                  |   |                    | <b>N</b>                         | <b>0</b>                   | <b>0</b>           |
| <b>21</b>                                 | <b>PERSONNEL COST</b>                                   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2101</b>                               | <b>SALARY</b>   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210101</b>                             | <b>SALARIES AND WAGES</b>                               | <b>274,550,000</b> |                                  | <b>0</b>                   | <b>274,550,000</b> |
| 21010101                                  | SALARY  |                    |                                  | 0                          | 0                  |
| 21010102                                  | OVER TIME PAYMENTS                                      |                    |                                  | 0                          | 0                  |
| 21010103                                  | CONSOLIDATED REVENUE FUND CHARGE- SALARIES              |                    |                                  | 0                          | 0                  |
| <b>2102</b>                               | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210201</b>                             | <b>ALLOWANCES</b>                                       | <b>10,500,000</b>  |                                  | <b>0</b>                   | <b>10,500,000</b>  |
| 21020101                                  | NON REGULAR ALLOWANCES                                  |                    |                                  | 0                          | 0                  |
| <b>22</b>                                 | <b>OTHER RECURRENT COSTS</b>                            |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2202</b>                               | <b>OVERHEAD COST</b>                                    |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>220221</b>                             | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>5,759,000</b>   |                                  | <b>0</b>                   | <b>5,759,000</b>   |
| 22022101                                  | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                    |                                  | 0                          | 0                  |
| 22022102                                  | LOCAL TRAVEL & TRANSPORT: OTHERS                        |                    |                                  | 0                          | 0                  |
| 22022103                                  | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING              |                    |                                  | 0                          | 0                  |
| 22022104                                  | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                |                    |                                  | 0                          | 0                  |
| <b>220222</b>                             | <b>UTILITIES - GENERAL</b>                              | <b>3,229,000</b>   |                                  | <b>0</b>                   | <b>3,229,000</b>   |
| 22022201                                  | ELECTRICITY CHARGES                                     |                    |                                  | 0                          | 0                  |
| 22022202                                  | TELEPHONE CHARGES                                       |                    |                                  | 0                          | 0                  |
| <b>220223</b>                             | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>4,050,000</b>   |                                  | <b>0</b>                   | <b>4,050,000</b>   |
| 22022301                                  | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                    |                                  | 0                          | 0                  |
| 22022302                                  | BOOKS   |                    |                                  | 0                          | 0                  |
| <b>220224</b>                             | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>8,839,000</b>   |                                  | <b>0</b>                   | <b>8,839,000</b>   |
| 22022401                                  | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                    |                                  | 0                          | 0                  |
| 22022402                                  | MAINTENANCE OF OFFICE FURNITURE                         |                    |                                  | 0                          | 0                  |
| <b>220225</b>                             | <b>TRAINING - GENERAL</b>                               | <b>328,000</b>     |                                  | <b>0</b>                   | <b>328,000</b>     |
| 22022501                                  | LOCAL TRAINING  |                    |                                  | 0                          | 0                  |
| 22022502                                  | INTERNATIONAL TRAINING                                  |                    |                                  | 0                          | 0                  |
| <b>220227</b>                             | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>2,189,000</b>   |                                  | <b>0</b>                   | <b>2,189,000</b>   |
| 22022701                                  | FINANCIAL CONSULTING                                    |                    |                                  | 0                          | 0                  |
| <b>220228</b>                             | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>500,000</b>     |                                  | <b>0</b>                   | <b>500,000</b>     |
| 22022801                                  | MOTOR VEHICLE FUEL COST                                 |                    |                                  | 0                          | 0                  |
| 22022802                                  | OTHER TRANSPORT EQUIPMENT FUEL COST                     |                    |                                  | 0                          | 0                  |
| 22022803                                  | PLANT / GENERATOR FUEL COST                             |                    |                                  | 0                          | 0                  |
| 22022804                                  | AIRCRAFT FUEL COST                                      |                    |                                  | 0                          | 0                  |
| 22022805                                  | SEA BOAT FUEL COST                                      |                    |                                  | 0                          | 0                  |
| 22022806                                  | COOKING GAS/FUEL COST                                   |                    |                                  | 0                          | 0                  |
| <b>220229</b>                             | <b>FINANCIAL CHARGES - GENERAL</b>                      |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022901                                  | BANK CHARGES (OTHER THAN INTEREST)                      | 500,000            |                                  | 0                          | 500,000            |
| 22022902                                  | INSURANCE PREMIUM                                       |                    |                                  | 0                          | 0                  |
| 22022904                                  | OTHER CRF BANK CHARGES                                  |                    |                                  | 0                          | 0                  |
| 22022905                                  | INTEREST/DISCOUNT ON FOREIGN LOAN                       |                    |                                  | 0                          | 0                  |
| 22022906                                  | FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS       |                    |                                  | 0                          | 0                  |
| 22022907                                  | DOMESTIC INTEREST/DISCOUNT - TREASURY BILL              |                    |                                  | 0                          | 0                  |
| 22022908                                  | DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS      |                    |                                  | 0                          | 0                  |
| <b>220220</b>                             | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>3,291,000</b>   |                                  | <b>0</b>                   | <b>3,291,000</b>   |
| 22022001                                  | REFRESHMENT & MEALS                                     |                    |                                  | 0                          | 0                  |
| 22022002                                  | HONORARIUM & SITTING ALLOWANCE                          |                    |                                  | 0                          | 0                  |
| 22022003                                  | PUBLICITY & ADVERTISEMENTS                              |                    |                                  | 0                          | 0                  |
| 22022004                                  | MEDICAL EXPENSES-LOCAL                                  |                    |                                  | 0                          | 0                  |
| <b>23</b>                                 | <b>RESEARCH AND DEVELOPMENT - RECURRENT</b>             |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2305</b>                               | <b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>230501</b>                             | <b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 23050101                                  | RESEARCH AND DEVELOPMENT - RECURRENT (R&D)              |                    |                                  | 0                          | 0                  |
|   | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>313,735,000</b> |                                  | <b>0</b>                   | <b>313,735,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE ENVIRONMENTAL PROTECTION AGENCY</b> |  |                    |   |                                   |                          |
|--|--|--------------------|---|-----------------------------------|--------------------------|
| <b>053501600100</b>                                |  |                    |   |                                   |                          |
| <b>ECONOMIC CODE</b>                               | <b>DETAILED EXPENDITURE</b>  | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>   |  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>  | <b>PERSONNEL COST</b>  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>  | <b>SALARY</b>  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                                      | <b>SALARIES AND WAGES</b>  | <b>725,000,000</b> |   | <b>0</b>                          | <b>725,000,000</b>       |
| 21010101   | SALARY   |                    |   | 0                                 | 0                        |
| 21010102   | OVER TIME PAYMENTS   |                    |   | 0                                 | 0                        |
| 21010103   | CONSOLIDATED REVENUE FUND CHARGE- SALARIES                             |                    |   | 0                                 | 0                        |
| <b>2102</b>  | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                              |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                                      | <b>ALLOWANCES</b>  | <b>30,000,000</b>  |   | <b>0</b>                          | <b>30,000,000</b>        |
| 21020101   | NON REGULAR ALLOWANCES   |                    |   | 0                                 | 0                        |
| <b>22</b>  | <b>OTHER RECURRENT COSTS</b>   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>  | <b>OVERHEAD COST</b>   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                                      | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                                |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022101   | LOCAL TRAVEL & TRANSPORT: TRAINING                                     | 1,500,000          |   | 0                                 | 1,500,000                |
| 22022102   | LOCAL TRAVEL & TRANSPORT: OTHERS                                       |                    |   | 0                                 | 0                        |
| 22022103   | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING                             | 1,000,000          |   | 0                                 | 1,000,000                |
| 22022104   | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                               |                    |   | 0                                 | 0                        |
| <b>220222</b>                                      | <b>UTILITIES - GENERAL</b>   |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022201   | ELECTRICITY CHARGES  | 500,000            |   | 0                                 | 500,000                  |
| 22022202   | TELEPHONE CHARGES  | 360,000            |   | 0                                 | 360,000                  |
| 22022203   | INTERNET ACCESS CHARGES  |                    |   | 0                                 | 0                        |
| 22022204   | SATELLITE BROADCASTING ACCESS CHARGES                                  | 126,000            |   | 0                                 | 126,000                  |
| 22022205   | WATER RATES  | 500,000            |   | 0                                 | 500,000                  |
| <b>220223</b>                                      | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                              |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022301   | OFFICE STATIONERIES/COMPUTER CONSUMABLES                               | 720,000            |   | 0                                 | 720,000                  |
| 22022302   | BOOKS  | 70,000             |   | 0                                 | 70,000                   |
| 22022303   | NEWSPAPERS   | 100,000            |   | 0                                 | 100,000                  |
| 22022304   | MAGAZINES & PERIODICALS  | 150,000            |   | 0                                 | 150,000                  |
| 22022305   | PRINTING OF NON SECURITY DOCUMENTS                                     |                    |   | 0                                 | 0                        |
| 22022306   | PRINTING OF SECURITY DOCUMENTS   |                    |   | 0                                 | 0                        |
| 22022307   | DRUGS/LABORATORY/MEDICAL SUPPLIES                                      |                    |   | 0                                 | 0                        |
| 22022308   | FIELD & CAMPING MATERIALS SUPPLIES                                     | 1,200,000          |   | 0                                 | 1,200,000                |
| 22022309   | UNIFORMS & OTHER CLOTHING  | 1,500,000          |   | 0                                 | 1,500,000                |
| 22022310   | TEACHING AIDS / INSTRUCTION MATERIALS                                  |                    |   | 0                                 | 0                        |
| 22022311   | FOOD STUFF / CATERING MATERIALS SUPPLIES                               |                    |   | 0                                 | 0                        |
| 22022312   | PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS | 50,000             |   | 0                                 | 50,000                   |
| 22022313   | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)               |                    |   | 0                                 | 0                        |
| <b>220224</b>                                      | <b>MAINTENANCE SERVICES - GENERAL</b>                                  |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022401   | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT                       |                    |   | 0                                 | 0                        |
| 22022402   | MAINTENANCE OF OFFICE FURNITURE  | 480,000            |   | 0                                 | 480,000                  |
| 22022403   | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                      |                    |   | 0                                 | 0                        |
| 22022404   | MAINTENANCE OF OFFICE / IT EQUIPMENTS                                  | 240,000            |   | 0                                 | 240,000                  |
| 22022405   | MAINTENANCE OF PLANTS/GENERATORS                                       | 1,000,000          |   | 0                                 | 1,000,000                |
| 22022406   | OTHER MAINTENANCE SERVICES   |                    |   | 0                                 | 0                        |
| 22022410   | MAINTENANCE OF STREET LIGHTINGS  |                    |   | 0                                 | 0                        |
| 22022411   | MAINTENANCE OF COMMUNICATION EQUIPMENT                                 | 1,000,000          |   | 0                                 | 1,000,000                |
| 22022412   | MAINTENANCE OF MARKETS/PUBLIC PLACES                                   |                    |   | 0                                 | 0                        |
| 22022413   | MINOR ROAD MAINTENANCE   | 2,500,000          |   | 0                                 | 2,500,000                |
| <b>220225</b>                                      | <b>TRAINING - GENERAL</b>  |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022501   | LOCAL TRAINING   | 1,000,000          |   | 0                                 | 1,000,000                |
| 22022502   | INTERNATIONAL TRAINING   | 1,000,000          |   | 0                                 | 1,000,000                |
| <b>220226</b>                                      | <b>OTHER SERVICES - GENERAL</b>  |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022601   | SECURITY SERVICES  |                    |   | 0                                 | 0                        |
| 22022602   | OFFICE RENT  | 500,000            |   | 0                                 | 500,000                  |
| 22022603   | RESIDENTIAL RENT   |                    |   | 0                                 | 0                        |
| 22022604   | SECURITY VOTE (INCLUDING OPERATIONS)                                   | 2,000,000          |   | 0                                 | 2,000,000                |
| 22022605   | CLEANING & FUMIGATION SERVICES   | 5,000,000          |   | 0                                 | 5,000,000                |
| 22022606   | LAND USE CHARGES   |                    |   | 0                                 | 0                        |
| 22022607   | RESCUE SERVICES  | 2,000,000          |   | 0                                 | 2,000,000                |
| <b>220227</b>                                      | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>                |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022706   | SURVEYING SERVICES   |                    |   | 0                                 | 0                        |
| 22022707   | AGRICULTURAL CONSULTING  |                    |   | 0                                 | 0                        |
| 22022708   | MEDICAL CONSULTING   | 2,000,000          |   | 0                                 | 2,000,000                |
| 22022709   | AUDITING OF ACCOUNTS   |                    |   | 0                                 | 0                        |
| <b>220228</b>                                      | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                                 |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022801   | MOTOR VEHICLE FUEL COST  | 5,000,000          |   | 0                                 | 5,000,000                |
| 22022802   | OTHER TRANSPORT EQUIPMENT FUEL COST                                    |                    |   | 0                                 | 0                        |
| 22022803   | PLANT / GENERATOR FUEL COST  | 2,000,000          |   | 0                                 | 2,000,000                |
| <b>220229</b>                                      | <b>FINANCIAL CHARGES - GENERAL</b>                                     |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022901   | BANK CHARGES (OTHER THAN INTEREST)                                     | 116,000            |   | 0                                 | 116,000                  |
| <b>220220</b>                                      | <b>MISCELLANEOUS EXPENSES GENERAL</b>                                  |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022001   | REFRESHMENT & MEALS  | 960,000            |   | 0                                 | 960,000                  |
| 22022002   | HONORARIUM & SITTING ALLOWANCE   | 480,000            |   | 0                                 | 480,000                  |
| 22022003   | PUBLICITY & ADVERTISEMENTS   | 500,000            |   | 0                                 | 500,000                  |
| 22022004   | MEDICAL EXPENSES-LOCAL   | 500,000            |   | 0                                 | 500,000                  |
| 22022006   | POSTAGES & COURIER SERVICES  | 500,000            |   | 0                                 | 500,000                  |
| 22022014   | ANNUAL BUDGET EXPENSES & ADMINISTRATION                                | 300,000            |   | 0                                 | 300,000                  |
| 22022041   | CONTINGENCY  | 500,000            |   | 0                                 | 500,000                  |
| 22022042   | RECURRENT ADJUSTMENT   |                    |   | 0                                 | 0                        |
| <b>2203</b>  |  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220301</b>                                      | <b>STAFF LOAN</b>  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2305</b>  | <b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>                  | <b>250,000</b>     |   | <b>0</b>                          | <b>250,000</b>           |
| <b>230501</b>                                      | <b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>                  | <b>250,000</b>     |   | <b>0</b>                          | <b>250,000</b>           |

|          |  |                    |  |          |                    |
|----------|--|--------------------|--|----------|--------------------|
| 23050101 | RESEARCH AND DEVELOPMENT - RECURRENT (R&D) |                    |  | 0        | 0                  |
|          | <b>TOTAL RECURRENT EXPENDITURE</b>         | <b>794,052,000</b> |  | <b>0</b> | <b>794,052,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE TROPICAL FOREST ACTION PROGRAMME</b> |  | <b>021510900300</b> |   |                                   |                          |
|---|--|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                                | <b>DETAILED EXPENDITURE</b>                | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>  |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>   | <b>PERSONNEL COST</b>                      |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>   | <b>SALARY</b>                              |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                                       | <b>SALARIES AND WAGES</b>                  |                     |   | <b>0</b>                          | <b>0</b>                 |
| 21010101  | SALARY                                     |                     |   | 0                                 | 0                        |
| 21010102  | OVER TIME PAYMENTS                         |                     |   | 0                                 | 0                        |
| 21010103  | CONSOLIDATED REVENUE FUND CHARGE- SALARIES |                     |   | 0                                 | 0                        |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                                       | <b>ALLOWANCES</b>                          |                     |   | <b>0</b>                          | <b>0</b>                 |
| 21020101  | NON REGULAR ALLOWANCES                     |                     |   | 0                                 | 0                        |
| <b>22</b>   | <b>OTHER RECURRENT COSTS</b>               |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>   | <b>OVERHEAD COST</b>                       |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                                       | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>    | <b>25,000</b>       |   | <b>0</b>                          | <b>25,000</b>            |
| 22022101  | LOCAL TRAVEL & TRANSPORT: TRAINING         |                     |   | 0                                 | 0                        |
| <b>220222</b>                                       | <b>UTILITIES - GENERAL</b>                 | <b>20,000</b>       |   | <b>0</b>                          | <b>20,000</b>            |
| 22022201  | ELECTRICITY CHARGES                        |                     |   | 0                                 | 0                        |
| 22022202  | TELEPHONE CHARGES                          |                     |   | 0                                 | 0                        |
| <b>220223</b>                                       | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>  | <b>20,000</b>       |   | <b>0</b>                          | <b>20,000</b>            |
| 22022301  | OFFICE STATIONERIES/COMPUTER CONSUMABLES   |                     |   | 0                                 | 0                        |
| 22022302  | BOOKS                                      |                     |   | 0                                 | 0                        |
| <b>220228</b>                                       | <b>FUEL &amp; LUBRICANTS - GENERAL</b>     | <b>15,000</b>       |   | <b>0</b>                          | <b>15,000</b>            |
| 22022801  | MOTOR VEHICLE FUEL COST                    |                     |   | 0                                 | 0                        |
| 22022802  | OTHER TRANSPORT EQUIPMENT FUEL COST        |                     |   | 0                                 | 0                        |
| 22022803  | PLANT / GENERATOR FUEL COST                |                     |   | 0                                 | 0                        |
| 22022806  | COOKING GAS/FUEL COST                      |                     |   | 0                                 | 0                        |
| <b>220229</b>                                       | <b>FINANCIAL CHARGES - GENERAL</b>         | <b>20,000</b>       |   | <b>0</b>                          | <b>20,000</b>            |
| 22022901  | BANK CHARGES (OTHER THAN INTEREST)         |                     |   | 0                                 | 0                        |
| 22022902  | INSURANCE PREMIUM                          |                     |   | 0                                 | 0                        |
| <b>220301</b>                                       | <b>STAFF LOAN</b>                          |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>    |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22040203  | CONTRIBUTION TO INTERNATIONAL ORGANIZATION |                     |   | 0                                 | 0                        |
| 22040204  | EXTERNAL FINANCIAL OBLIGATIONS             |                     |   | 0                                 | 0                        |
|   | <b>TOTAL RECURRENT EXPENDITURE</b>         | <b>100,000</b>      |   | <b>0</b>                          | <b>100,000</b>           |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>FOREST RESERVE MANAGEMENT</b> |  | <b>021510900400</b> |   |                                   |                          |
|----------------------------------|--|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>             | <b>DETAILED EXPENDITURE</b>                | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                         |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                        | <b>PERSONNEL COST</b>                      |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                      | <b>SALARY</b>                              |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                    | <b>SALARIES AND WAGES</b>                  |                     |   | <b>0</b>                          | <b>0</b>                 |
| 21010101                         | SALARY                                     |                     |   | 0                                 | 0                        |
| 21010102                         | OVER TIME PAYMENTS                         |                     |   | 0                                 | 0                        |
| 21010103                         | CONSOLIDATED REVENUE FUND CHARGE- SALARIES |                     |   | 0                                 | 0                        |
| <b>2102</b>                      | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                    | <b>ALLOWANCES</b>                          |                     |   | <b>0</b>                          | <b>0</b>                 |
| 21020101                         | NON REGULAR ALLOWANCES                     |                     |   | 0                                 | 0                        |
| <b>22</b>                        | <b>OTHER RECURRENT COSTS</b>               |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                      | <b>OVERHEAD COST</b>                       |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                    | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>    | <b>20,000</b>       |   | <b>0</b>                          | <b>20,000</b>            |
| 22022101                         | LOCAL TRAVEL & TRANSPORT: TRAINING         |                     |   | 0                                 | 0                        |
| 22022102                         | LOCAL TRAVEL & TRANSPORT: OTHERS           |                     |   | 0                                 | 0                        |
| 22022103                         | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING |                     |   | 0                                 | 0                        |
| 22022104                         | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS   |                     |   | 0                                 | 0                        |
| <b>220222</b>                    | <b>UTILITIES - GENERAL</b>                 | <b>20,000</b>       |   | <b>0</b>                          | <b>20,000</b>            |
| 22022201                         | ELECTRICITY CHARGES                        |                     |   | 0                                 | 0                        |
| 22022202                         | TELEPHONE CHARGES                          |                     |   | 0                                 | 0                        |
| <b>220223</b>                    | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>  | <b>50,000</b>       |   | <b>0</b>                          | <b>50,000</b>            |
| 22022301                         | OFFICE STATIONERIES/COMPUTER CONSUMABLES   |                     |   | 0                                 | 0                        |
| 22022302                         | BOOKS                                      |                     |   | 0                                 | 0                        |
| <b>220220</b>                    | <b>MISCELLANEOUS EXPENSES GENERAL</b>      | <b>50,000</b>       |   | <b>0</b>                          | <b>50,000</b>            |
| 22022001                         | REFRESHMENT & MEALS                        |                     |   | 0                                 | 0                        |
| 22022002                         | HONORARIUM & SITTING ALLOWANCE             |                     |   | 0                                 | 0                        |
|                                  | <b>TOTAL RECURRENT EXPENDITURE</b>         | <b>140,000</b>      |   | <b>0</b>                          | <b>140,000</b>           |



**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE AFFORESTATION PROJECT</b> |  |                    |   |                                   |                          |
|--|--|--------------------|---|-----------------------------------|--------------------------|
| <b>053505600100</b>                      |  |                    |   |                                   |                          |
| <b>ECONOMIC CODE</b>                     | <b>DETAILED EXPENDITURE</b>                              | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                                 |  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                                | <b>PERSONNEL COST</b>                                    |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                              | <b>SALARY</b>  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                            | <b>SALARIES AND WAGES</b>                                | <b>117,000,000</b> |   | <b>0</b>                          | <b>117,000,000</b>       |
| 21010101                                 | SALARY   |                    |   | 0                                 | 0                        |
| 21010102                                 | OVER TIME PAYMENTS                                       |                    |   | 0                                 | 0                        |
| 21010103                                 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES               |                    |   | 0                                 | 0                        |
| <b>220221</b>                            | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                  | <b>1,500,000</b>   |   | <b>0</b>                          | <b>1,500,000</b>         |
| 22022101                                 | LOCAL TRAVEL & TRANSPORT: TRAINING                       |                    |   | 0                                 | 0                        |
| <b>220222</b>                            | <b>UTILITIES - GENERAL</b>                               | <b>100,000</b>     |   | <b>0</b>                          | <b>100,000</b>           |
| 22022201                                 | ELECTRICITY CHARGES                                      |                    |   | 0                                 | 0                        |
| 22022210                                 | SOFTWARE CHARGES/ LICENCE RENEWAL                        |                    |   | 0                                 | 0                        |
| <b>220223</b>                            | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                | <b>1,000,000</b>   |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022301                                 | OFFICE STATIONERIES/COMPUTER CONSUMABLES                 |                    |   | 0                                 | 0                        |
| 22022313                                 | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) |                    |   | 0                                 | 0                        |
| <b>220224</b>                            | <b>MAINTENANCE SERVICES - GENERAL</b>                    | <b>500,000</b>     |   | <b>0</b>                          | <b>500,000</b>           |
| 22022401                                 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT         |                    |   | 0                                 | 0                        |
| 22022402                                 | MAINTENANCE OF OFFICE FURNITURE                          |                    |   | 0                                 | 0                        |
| 22022502                                 | INTERNATIONAL TRAINING                                   |                    |   | 0                                 | 0                        |
| <b>220226</b>                            | <b>OTHER SERVICES - GENERAL</b>                          | <b>500,000</b>     |   | <b>0</b>                          | <b>500,000</b>           |
| 22022601                                 | SECURITY SERVICES  |                    |   | 0                                 | 0                        |
| 22022602                                 | OFFICE RENT  |                    |   | 0                                 | 0                        |
| 22022603                                 | RESIDENTIAL RENT   |                    |   | 0                                 | 0                        |
| 22022709                                 | AUDITING OF ACCOUNTS                                     |                    |   | 0                                 | 0                        |
| <b>220228</b>                            | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                   | <b>50,000</b>      |   | <b>0</b>                          | <b>50,000</b>            |
| 22022801                                 | MOTOR VEHICLE FUEL COST                                  |                    |   | 0                                 | 0                        |
| 22022802                                 | OTHER TRANSPORT EQUIPMENT FUEL COST                      |                    |   | 0                                 | 0                        |
| 22022806                                 | COOKING GAS/FUEL COST                                    |                    |   | 0                                 | 0                        |
| <b>220229</b>                            | <b>FINANCIAL CHARGES - GENERAL</b>                       | <b>50,000</b>      |   | <b>0</b>                          | <b>50,000</b>            |
| 22022901                                 | BANK CHARGES (OTHER THAN INTEREST)                       |                    |   | 0                                 | 0                        |
| 22022902                                 | INSURANCE PREMIUM  |                    |   | 0                                 | 0                        |
| 22022908                                 | DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS       |                    |   | 0                                 | 0                        |
| <b>220220</b>                            | <b>MISCELLANEOUS EXPENSES GENERAL</b>                    | <b>100,000</b>     |   | <b>0</b>                          | <b>100,000</b>           |
| 22022001                                 | REFRESHMENT & MEALS                                      |                    |   | 0                                 | 0                        |
| 22022004                                 | MEDICAL EXPENSES-LOCAL                                   |                    |   | 0                                 | 0                        |
| <b>230501</b>                            | <b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>    |                    |   | <b>0</b>                          | <b>0</b>                 |
| 23050101                                 | RESEARCH AND DEVELOPMENT - RECURRENT (R&D)               |                    |   | 0                                 | 0                        |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>                       | <b>120,800,000</b> |   | <b>0</b>                          | <b>120,800,000</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM</b> |  |                    |   |                                   |                          |
|---|--|--------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>  | <b>DETAILED EXPENDITURE</b>                              | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>  |  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>   | <b>PERSONNEL COST</b>                                    |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>   | <b>SALARY</b>  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>   | <b>SALARIES AND WAGES</b>                                | <b>223,645,000</b> |   | <b>0</b>                          | <b>223,645,000</b>       |
| 21010101  | SALARY   |                    |   | 0                                 | 0                        |
| 21010102  | OVER TIME PAYMENTS                                       |                    |   | 0                                 | 0                        |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>   | <b>ALLOWANCES</b>  | <b>5,000,000</b>   |   | <b>0</b>                          | <b>5,000,000</b>         |
| 21020101  | NON REGULAR ALLOWANCES                                   |                    |   | 0                                 | 0                        |
| <b>210202</b>   | <b>SOCIAL CONTRIBUTIONS</b>                              |                    |   | <b>0</b>                          | <b>0</b>                 |
| 21020223  | GROUP LIFE INSURANCE                                     |                    |   | 0                                 | 0                        |
| 21020224  | EMPLOYEES COMPENSATION FUND                              |                    |   | 0                                 | 0                        |
| 21020225  | HOUSING FUND CONTRIBUTION                                |                    |   | 0                                 | 0                        |
| <b>2103</b>   | <b>SOCIAL BENEFITS</b>                                   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210301</b>   | <b>SOCIAL BENEFITS</b>                                   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21030101</b>   | GRATUITY   |                    |   | 0                                 | 0                        |
| <b>21030102</b>   | PENSION  |                    |   | 0                                 | 0                        |
| <b>21030103</b>   | DEATH BENEFITS   |                    |   | 0                                 | 0                        |
| <b>22</b>   | <b>OTHER RECURRENT COSTS</b>                             |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                     |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>   | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                  | <b>25,000,000</b>  |   | <b>0</b>                          | <b>25,000,000</b>        |
| 22022101  | LOCAL TRAVEL & TRANSPORT: TRAINING                       |                    |   | 0                                 | 0                        |
| 22022102  | LOCAL TRAVEL & TRANSPORT: OTHERS                         |                    |   | 0                                 | 0                        |
| 22022103  | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING               |                    |   | 0                                 | 0                        |
| 22022104  | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                 |                    |   | 0                                 | 0                        |
| <b>220222</b>   | <b>UTILITIES - GENERAL</b>                               | <b>1,355,000</b>   |   | <b>0</b>                          | <b>1,355,000</b>         |
| 22022201  | ELECTRICITY CHARGES                                      |                    |   | 0                                 | 0                        |
| 22022202  | TELEPHONE CHARGES  |                    |   | 0                                 | 0                        |
| 22022203  | INTERNET ACCESS CHARGES                                  |                    |   | 0                                 | 0                        |
| <b>220223</b>   | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                | <b>2,000,000</b>   |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022301  | OFFICE STATIONERIES/COMPUTER CONSUMABLES                 |                    |   | 0                                 | 0                        |
| 22022302  | BOOKS  |                    |   | 0                                 | 0                        |
| 22022313  | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) |                    |   | 0                                 | 0                        |
| <b>220224</b>   | <b>MAINTENANCE SERVICES - GENERAL</b>                    | <b>3,000,000</b>   |   | <b>0</b>                          | <b>3,000,000</b>         |
| 22022401  | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT         |                    |   | 0                                 | 0                        |
| 22022413  | MINOR ROAD MAINTENANCE                                   |                    |   | 0                                 | 0                        |
| <b>220225</b>   | <b>TRAINING - GENERAL</b>                                |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022501  | LOCAL TRAINING   |                    |   | 0                                 | 0                        |
| 22022502  | INTERNATIONAL TRAINING                                   |                    |   | 0                                 | 0                        |
| <b>220226</b>   | <b>OTHER SERVICES - GENERAL</b>                          | <b>2,000,000</b>   |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022601  | SECURITY SERVICES  |                    |   | 0                                 | 0                        |
| 22022602  | OFFICE RENT  |                    |   | 0                                 | 0                        |
| <b>220227</b>   | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>  | <b>1,000,000</b>   |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022701  | FINANCIAL CONSULTING                                     |                    |   | 0                                 | 0                        |
| 22022702  | INFORMATION TECHNOLOGY CONSULTING                        |                    |   | 0                                 | 0                        |
| 22022703  | LEGAL SERVICES   |                    |   | 0                                 | 0                        |
| <b>220228</b>   | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                   | <b>1,000,000</b>   |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022801  | MOTOR VEHICLE FUEL COST                                  |                    |   | 0                                 | 0                        |
| <b>220229</b>   | <b>FINANCIAL CHARGES - GENERAL</b>                       | <b>500,000</b>     |   | <b>0</b>                          | <b>500,000</b>           |
| 22022901  | BANK CHARGES (OTHER THAN INTEREST)                       |                    |   | 0                                 | 0                        |
| <b>220220</b>   | <b>MISCELLANEOUS EXPENSES GENERAL</b>                    | <b>2,000,000</b>   |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022001  | REFRESHMENT & MEALS                                      |                    |   | 0                                 | 0                        |
| <b>2203</b>   |  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220301</b>   | <b>STAFF LOANS &amp; ADVANCES</b>                        | <b>500,000</b>     |   | <b>0</b>                          | <b>500,000</b>           |
| <b>220401</b>   | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                    |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220402</b>   | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>                  |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22040203  | CONTRIBUTION TO INTERNATIONAL ORGANIZATION               |                    |   | 0                                 | 0                        |
|   | <b>TOTAL RECURRENT EXPENDITURE</b>                       | <b>267,000,000</b> |   | <b>0</b>                          | <b>267,000,000</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE URBAN PLANNING AND DEVELOPMENT BOARD</b> |  | <b>025305600100</b> |   |                                   |                          |
|---|--|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                                    | <b>DETAILED EXPENDITURE</b>                | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>  |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>   | <b>PERSONNEL COST</b>                      |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>   | <b>SALARY</b>                              |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>   | <b>SALARIES AND WAGES</b>                  | <b>59,000,000</b>   |   | <b>0</b>                          | <b>59,000,000</b>        |
| 21010101  | SALARY                                     |                     |   | 0                                 | 0                        |
| 21010102  | OVER TIME PAYMENTS                         |                     |   | 0                                 | 0                        |
| 21010103  | CONSOLIDATED REVENUE FUND CHARGE- SALARIES |                     |   | 0                                 | 0                        |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>   | <b>ALLOWANCES</b>                          | <b>5,250,000</b>    |   | <b>0</b>                          | <b>5,250,000</b>         |
| 21020101  | NON REGULAR ALLOWANCES                     |                     |   | 0                                 | 0                        |
| <b>22</b>   | <b>OTHER RECURRENT COSTS</b>               |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>   | <b>OVERHEAD COST</b>                       |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>   | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>     | <b>500,000</b>      |   | <b>0</b>                          | <b>500,000</b>           |
| 22022101  | LOCAL TRAVEL & TRANSPORT: TRAINING         |                     |   | 0                                 | 0                        |

|               |   |                   |  |          |                   |
|---------------|---|-------------------|--|----------|-------------------|
| 22022102      | LOCAL TRAVEL & TRANSPORT: OTHERS                  |                   |  | 0        | 0                 |
| 22022103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING        |                   |  | 0        | 0                 |
| 22022104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS          |                   |  | 0        | 0                 |
| <b>220222</b> | <b>UTILITIES - GENERAL</b>                        | <b>1,000,000</b>  |  | <b>0</b> | <b>1,000,000</b>  |
| 22022201      | ELECTRICITY CHARGES                               |                   |  | 0        | 0                 |
| 22022202      | TELEPHONE CHARGES                                 |                   |  | 0        | 0                 |
| <b>220223</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>         | <b>1,000,000</b>  |  | <b>0</b> | <b>1,000,000</b>  |
| 22022301      | OFFICE STATIONERIES/COMPUTER CONSUMABLES          |                   |  | 0        | 0                 |
| 22022302      | BOOKS   |                   |  | 0        | 0                 |
| 22022303      | NEWSPAPERS  | 525,000           |  | 0        | 525,000           |
| <b>220224</b> | <b>MAINTENANCE SERVICES - GENERAL</b>             | <b>200,000</b>    |  | <b>0</b> | <b>200,000</b>    |
| 22022401      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT  |                   |  | 0        | 0                 |
| 22022402      | MAINTENANCE OF OFFICE FURNITURE                   |                   |  | 0        | 0                 |
| 22022403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS |                   |  | 0        | 0                 |
| <b>220225</b> | <b>TRAINING - GENERAL</b>                         | <b>525,000</b>    |  | <b>0</b> | <b>525,000</b>    |
| 22022501      | LOCAL TRAINING                                    |                   |  | 0        | 0                 |
| 22022502      | INTERNATIONAL TRAINING                            |                   |  | 0        | 0                 |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>                | <b>68,000,000</b> |  | <b>0</b> | <b>68,000,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>MINISTRY FOR LOCAL GOVERNMENT AND EMIRATES AFFAIRS</b> |   | <b>O505100100100</b> |   |                                   |                          |
|---|---|----------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                                      | <b>DETAILED EXPENDITURE</b>                             | <b>BUDGET 2020</b>   | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>  |   |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>   | <b>PERSONNEL COST</b>                                   |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>   | <b>SALARY</b>   |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>   | <b>SALARIES AND WAGES</b>                               | <b>67,200,000</b>    |   | <b>0</b>                          | <b>67,200,000</b>        |
| 21010101  | SALARY  |                      |   | 0                                 | 0                        |
| 21010102  | OVER TIME PAYMENTS                                      |                      |   | 0                                 | 0                        |
| 21010103  | CONSOLIDATED REVENUE FUND CHARGE- SALARIES              |                      |   | 0                                 | 0                        |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>   | <b>ALLOWANCES</b>                                       | <b>8,363,000</b>     |   | <b>0</b>                          | <b>8,363,000</b>         |
| 21020101  | NON REGULAR ALLOWANCES                                  |                      |   | 0                                 | 0                        |
| <b>22</b>   | <b>OTHER RECURRENT COSTS</b>                            |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                    |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>   | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>40,000,000</b>    |   | <b>0</b>                          | <b>40,000,000</b>        |
| 22022101  | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                      |   | 0                                 | 0                        |
| 22022102  | LOCAL TRAVEL & TRANSPORT: OTHERS                        |                      |   | 0                                 | 0                        |
| 22022103  | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING              |                      |   | 0                                 | 0                        |
| 22022104  | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                |                      |   | 0                                 | 0                        |
| <b>220222</b>   | <b>UTILITIES - GENERAL</b>                              | <b>1,301,000</b>     |   | <b>0</b>                          | <b>1,301,000</b>         |
| 22022201  | ELECTRICITY CHARGES                                     |                      |   | 0                                 | 0                        |
| <b>220223</b>   | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>1,680,000</b>     |   | <b>0</b>                          | <b>1,680,000</b>         |
| 22022301  | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                      |   | 0                                 | 0                        |
| 22022302  | BOOKS   |                      |   | 0                                 | 0                        |
| <b>220224</b>   | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>36,750,000</b>    |   | <b>0</b>                          | <b>36,750,000</b>        |
| 22022401  | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                      |   | 0                                 | 0                        |
| 22022402  | MAINTENANCE OF OFFICE FURNITURE                         |                      |   | 0                                 | 0                        |
| 22022403  | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       |                      |   | 0                                 | 0                        |
| <b>220225</b>   | <b>TRAINING - GENERAL</b>                               | <b>2,100,000</b>     |   | <b>0</b>                          | <b>2,100,000</b>         |
| 22022501  | LOCAL TRAINING  |                      |   | 0                                 | 0                        |
| 22022502  | INTERNATIONAL TRAINING                                  |                      |   | 0                                 | 0                        |
| <b>220226</b>   | <b>OTHER SERVICES - GENERAL</b>                         | <b>120,000,000</b>   |   | <b>0</b>                          | <b>120,000,000</b>       |
| 22022601  | SECURITY SERVICES                                       |                      |   | 0                                 | 0                        |
| <b>220227</b>   | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>520,000</b>       |   | <b>0</b>                          | <b>520,000</b>           |

|               |  |                    |  |          |                    |
|---------------|--|--------------------|--|----------|--------------------|
| 22022702      | INFORMATION TECHNOLOGY CONSULTING                  |                    |  | 0        | 0                  |
| <b>220228</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>             | <b>870,000</b>     |  | <b>0</b> | <b>870,000</b>     |
| 22022801      | MOTOR VEHICLE FUEL COST                            |                    |  | 0        | 0                  |
| 22022802      | OTHER TRANSPORT EQUIPMENT FUEL COST                |                    |  | 0        | 0                  |
| 22022806      | COOKING GAS/FUEL COST                              |                    |  | 0        | 0                  |
| <b>220229</b> | <b>FINANCIAL CHARGES - GENERAL</b>                 | <b>216,000</b>     |  | <b>0</b> | <b>216,000</b>     |
| 22022901      | BANK CHARGES (OTHER THAN INTEREST)                 |                    |  | 0        | 0                  |
| 22022902      | INSURANCE PREMIUM                                  |                    |  | 0        | 0                  |
| 22022904      | OTHER CRF BANK CHARGES                             |                    |  | 0        | 0                  |
| 22022905      | INTEREST/DISCOUNT ON FOREIGN LOAN                  |                    |  | 0        | 0                  |
| 22022906      | FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS  |                    |  | 0        | 0                  |
| 22022907      | DOMESTIC INTEREST/DISCOUNT - TREASURY BILL         |                    |  | 0        | 0                  |
| 22022908      | DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS |                    |  | 0        | 0                  |
| <b>220220</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>              | <b>84,000,000</b>  |  | <b>0</b> | <b>84,000,000</b>  |
| 22022001      | REFRESHMENT & MEALS                                |                    |  | 0        | 0                  |
| 22022002      | HONORARIUM & SITTING ALLOWANCE                     |                    |  | 0        | 0                  |
| 22022003      | PUBLICITY & ADVERTISEMENTS                         |                    |  | 0        | 0                  |
| 22022004      | MEDICAL EXPENSES-LOCAL                             |                    |  | 0        | 0                  |
| <b>220301</b> | <b>STAFF LOANS AND ADVANCES</b>                    | <b>2,000,000</b>   |  | <b>0</b> | <b>2,000,000</b>   |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>            |                    |  | <b>0</b> | <b>0</b>           |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>              | <b>300,000,000</b> |  | <b>0</b> | <b>300,000,000</b> |
| <b>220402</b> | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>            |                    |  | <b>0</b> | <b>0</b>           |
| 22040203      | CONTRIBUTION TO INTERNATIONAL ORGANIZATION         |                    |  | 0        | 0                  |
| 22040204      | EXTERNAL FINANCIAL OBLIGATIONS                     |                    |  | 0        | 0                  |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>                 | <b>665,000,000</b> |  | <b>0</b> | <b>665,000,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| LOCAL GOVERNMENT PENSION BOARD |   |                   |                                  |                            |                   |
|--------------------------------|---|-------------------|----------------------------------|----------------------------|-------------------|
| 011103500100                   |   |                   |                                  |                            |                   |
| ECONOMIC CODE                  | DETAILED EXPENDITURE                                    | BUDGET 2020       | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE |
| <b>2</b>                       |   |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>21</b>                      | <b>PERSONNEL COST</b>                                   |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>2101</b>                    | <b>SALARY</b>   |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>210101</b>                  | <b>SALARIES AND WAGES</b>                               |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 21010101                       | SALARY  | 8,406,000         |                                  | 0                          | 8,406,000         |
| 21010102                       | OVER TIME PAYMENTS                                      |                   |                                  | 0                          | 0                 |
| 21010103                       | CONSOLIDATED REVENUE FUND CHARGE- SALARIES              |                   |                                  | 0                          | 0                 |
| <b>2202</b>                    | <b>OVERHEAD COST</b>                                    |                   |                                  | <b>0</b>                   | <b>0</b>          |
| <b>220221</b>                  | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>1,000,000</b>  |                                  | <b>0</b>                   | <b>1,000,000</b>  |
| 22022101                       | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                   |                                  | 0                          | 0                 |
| <b>220222</b>                  | <b>UTILITIES - GENERAL</b>                              |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 22022201                       | ELECTRICITY CHARGES                                     | 152,000           |                                  | 0                          | 152,000           |
| 22022202                       | TELEPHONE CHARGES                                       | 579,000           |                                  | 0                          | 579,000           |
| 22022203                       | INTERNET ACCESS CHARGES                                 | 1,125,000         |                                  | 0                          | 1,125,000         |
| 22022204                       | SATELLITE BROADCASTING ACCESS CHARGES                   | 127,000           |                                  | 0                          | 127,000           |
| 22022205                       | WATER RATES   | 66,000            |                                  | 0                          | 66,000            |
| 22022206                       | SEWAGE CHARGES  | 110,000           |                                  | 0                          | 110,000           |
| <b>220223</b>                  | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 22022301                       | OFFICE STATIONERIES/COMPUTER CONSUMABLES                | 1,433,000         |                                  | 0                          | 1,433,000         |
| 22022302                       | BOOKS   |                   |                                  | 0                          | 0                 |
| 22022303                       | NEWSPAPERS  | 317,000           |                                  | 0                          | 317,000           |
| 22022304                       | MAGAZINES & PERIODICALS                                 |                   |                                  | 0                          | 0                 |
| 22022305                       | PRINTING OF NON SECURITY DOCUMENTS                      | 500,000           |                                  | 0                          | 500,000           |
| 22022306                       | PRINTING OF SECURITY DOCUMENTS                          | 661,000           |                                  | 0                          | 661,000           |
| 22022307                       | DRUGS/LABORATORY/MEDICAL SUPPLIES                       |                   |                                  | 0                          | 0                 |
| 22022308                       | FIELD & CAMPING MATERIALS SUPPLIES                      |                   |                                  | 0                          | 0                 |
| 22022309                       | UNIFORMS & OTHER CLOTHING                               | 132,000           |                                  | 0                          | 132,000           |
| 22022310                       | TEACHING AIDS / INSTRUCTION MATERIALS                   |                   |                                  | 0                          | 0                 |
| 22022311                       | FOOD STUFF / CATERING MATERIALS SUPPLIES                |                   |                                  | 0                          | 0                 |
| 22022312                       | ANNUAL FINANCIAL STATEMENTS                             | 520,000           |                                  | 0                          | 520,000           |
| 22022313                       | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COM            | 550,000           |                                  | 0                          | 550,000           |
| <b>220224</b>                  | <b>MAINTENANCE SERVICES - GENERAL</b>                   |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 22022401                       | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP            | 716,000           |                                  | 0                          | 716,000           |
| 22022402                       | MAINTENANCE OF OFFICE FURNITURE                         | 772,000           |                                  | 0                          | 772,000           |
| 22022403                       | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       | 298,000           |                                  | 0                          | 298,000           |
| 22022404                       | MAINTENANCE OF OFFICE / IT EQUIPMENTS                   | 496,000           |                                  | 0                          | 496,000           |
| 22022405                       | MAINTENANCE OF PLANTS/GENERATORS                        | 496,000           |                                  | 0                          | 496,000           |
| 22022406                       | OTHER MAINTENANCE SERVICES                              |                   |                                  | 0                          | 0                 |
| 22022410                       | MAINTENANCE OF STREET LIGHTINGS                         |                   |                                  | 0                          | 0                 |
| 22022411                       | MAINTENANCE OF COMMUNICATION EQUIPMENT                  | 152,000           |                                  | 0                          | 152,000           |
| <b>220225</b>                  | <b>TRAINING - GENERAL</b>                               |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 22022501                       | LOCAL TRAINING  | 2,756,000         |                                  | 0                          | 2,756,000         |
| 22022502                       | INTERNATIONAL TRAINING                                  |                   |                                  | 0                          | 0                 |
| <b>220226</b>                  | <b>OTHER SERVICES - GENERAL</b>                         |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 22022601                       | SECURITY SERVICES                                       | 1,508,000         |                                  | 0                          | 1,508,000         |
| 22022602                       | OFFICE RENT   | 600,000           |                                  | 0                          | 600,000           |
| 22022603                       | RESIDENTIAL RENT  |                   |                                  | 0                          | 0                 |
| 22022607                       | RESCUE SERVICES   |                   |                                  | 0                          | 0                 |
| <b>220227</b>                  | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 22022701                       | FINANCIAL CONSULTING                                    | 551,000           |                                  | 0                          | 551,000           |
| 22022702                       | INFORMATION TECHNOLOGY CONSULTING                       | 661,000           |                                  | 0                          | 661,000           |
| 22022703                       | LEGAL SERVICES  |                   |                                  | 0                          | 0                 |
| 22022708                       | MEDICAL CONSULTING                                      |                   |                                  | 0                          | 0                 |
| 22022709                       | AUDITING OF ACCOUNTS                                    | 1,200,000         |                                  | 0                          | 1,200,000         |
| <b>220228</b>                  | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 22022801                       | MOTOR VEHICLE FUEL COST                                 | 621,000           |                                  | 0                          | 621,000           |
| 22022802                       | OTHER TRANSPORT EQUIPMENT FUEL COST                     |                   |                                  | 0                          | 0                 |
| 22022803                       | PLANT / GENERATOR FUEL COST                             | 1,000,000         |                                  | 0                          | 1,000,000         |
| <b>220229</b>                  | <b>FINANCIAL CHARGES - GENERAL</b>                      |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 22022901                       | BANK CHARGES (OTHER THAN INTEREST)                      | 145,000           |                                  | 0                          | 145,000           |
| 22022902                       | INSURANCE PREMIUM                                       |                   |                                  | 0                          | 0                 |
| <b>220220</b>                  | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   |                   |                                  | <b>0</b>                   | <b>0</b>          |
| 22022004                       | MEDICAL EXPENSES-LOCAL                                  | 661,000           |                                  | 0                          | 661,000           |
| 22022006                       | POSTAGES & COURIER SERVICES                             |                   |                                  | 0                          | 0                 |
| 22022007                       | WELFARE PACKAGES  | 8,000,000         |                                  | 0                          | 8,000,000         |
| 22022008                       | SUBSCRIPTION TO PROFESSIONAL BODIES                     | 110,000           |                                  | 0                          | 110,000           |
| 22022009                       | SPORTING ACTIVITIES                                     |                   |                                  | 0                          | 0                 |
| 22022010                       | DIRECT TEACHING & LABORATORY COST                       |                   |                                  | 0                          | 0                 |
| 22022014                       | ANNUAL BUDGET EXPENSES & ADMINISTRATION                 | 165,000           |                                  | 0                          | 165,000           |
| 22022021                       | ELECTION-LOGISTICS SUPPORT                              |                   |                                  | 0                          | 0                 |
| 22022037                       | MARGIN FOR INCREASE IN COSTS                            |                   |                                  | 0                          | 0                 |
| 22022041                       | CONTINGENCY   | 2,205,000         |                                  | 0                          | 2,205,000         |
|                                | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>38,791,000</b> |                                  | <b>0</b>                   | <b>38,791,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>MINISTRY OF POVERTY ALLEVIATION</b> |  | <b>O51300100100</b> |   |                                   |                          |
|--|--|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                   | <b>DETAILED EXPENDITURE</b>                  | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                               |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                              | <b>PERSONNEL COST</b>                        |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                            | <b>SALARY</b>                                |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                          | <b>SALARIES AND WAGES</b>                    | <b>115,000,000</b>  |   | <b>0</b>                          | <b>115,000,000</b>       |
| 21010101                               | SALARY                                       |                     |   | 0                                 | 0                        |
| 21010102                               | OVER TIME PAYMENTS                           |                     |   | 0                                 | 0                        |
| 21010103                               | CONSOLIDATED REVENUE FUND CHARGE- SALARIES   |                     |   | 0                                 | 0                        |
| <b>2102</b>                            | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>    |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                          | <b>ALLOWANCES</b>                            |                     |   | <b>0</b>                          | <b>0</b>                 |
| 21020101                               | NON REGULAR ALLOWANCES                       |                     |   | 0                                 | 0                        |
| <b>22</b>                              | <b>OTHER RECURRENT COSTS</b>                 |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                            | <b>OVERHEAD COST</b>                         |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                          | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>      |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022101                               | LOCAL TRAVEL & TRANSPORT: TRAINING           | 500,000             |   | 0                                 | 500,000                  |
| 22022102                               | LOCAL TRAVEL & TRANSPORT: OTHERS             | 2,000,000           |   | 0                                 | 2,000,000                |
| 22022103                               | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING   | 525,000             |   | 0                                 | 525,000                  |
| 22022104                               | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS     |                     |   | 0                                 | 0                        |
| <b>220222</b>                          | <b>UTILITIES - GENERAL</b>                   |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022201                               | ELECTRICITY CHARGES                          |                     |   | 0                                 | 0                        |
| <b>220223</b>                          | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>    |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022301                               | OFFICE STATIONERIES/COMPUTER CONSUMABLES     | 2,125,000           |   | 0                                 | 2,125,000                |
| 22022302                               | BOOKS  |                     |   | 0                                 | 0                        |
| 22022303                               | NEWSPAPERS                                   |                     |   | 0                                 | 0                        |
| 22022304                               | MAGAZINES & PERIODICALS                      |                     |   | 0                                 | 0                        |
| <b>220224</b>                          | <b>MAINTENANCE SERVICES - GENERAL</b>        |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022401                               | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP | 1,000,000           |   | 0                                 | 1,000,000                |
| 22022402                               | MAINTENANCE OF OFFICE FURNITURE              | 1,000,000           |   | 0                                 | 1,000,000                |
| <b>220226</b>                          | <b>OTHER SERVICES - GENERAL</b>              |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022601                               | SECURITY SERVICES                            |                     |   | 0                                 | 0                        |
| 22022602                               | OFFICE RENT                                  |                     |   | 0                                 | 0                        |
| <b>220228</b>                          | <b>FUEL &amp; LUBRICANTS - GENERAL</b>       |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022801                               | MOTOR VEHICLE FUEL COST                      | 500,000             |   | 0                                 | 500,000                  |
| 22022802                               | OTHER TRANSPORT EQUIPMENT FUEL COST          |                     |   | 0                                 | 0                        |
| 22022803                               | PLANT / GENERATOR FUEL COST                  |                     |   | 0                                 | 0                        |
| <b>220229</b>                          | <b>FINANCIAL CHARGES - GENERAL</b>           |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022901                               | BANK CHARGES (OTHER THAN INTEREST)           | 50,000              |   | 0                                 | 50,000                   |
| 22022902                               | INSURANCE PREMIUM                            |                     |   | 0                                 | 0                        |
| <b>220220</b>                          | <b>MISCELLANEOUS EXPENSES GENERAL</b>        |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022001                               | REFRESHMENT & MEALS                          |                     |   | 0                                 | 0                        |
| 22022002                               | HONORARIUM & SITTING ALLOWANCE               | 1,000,000           |   | 0                                 | 1,000,000                |
| 22022003                               | PUBLICITY & ADVERTISEMENTS                   |                     |   | 0                                 | 0                        |
| 22022004                               | MEDICAL EXPENSES-LOCAL                       | 1,000,000           |   | 0                                 | 1,000,000                |
| 22022006                               | POSTAGES & COURIER SERVICES                  | 200,000             |   | 0                                 | 200,000                  |
| 22022007                               | WELFARE PACKAGES                             | 1,500,000           |   | 0                                 | 1,500,000                |
| 22022008                               | SUBSCRIPTION TO PROFESSIONAL BODIES          |                     |   | 0                                 | 0                        |
| 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                        |
| 22022042                               | RECURRENT ADJUSTMENT                         |                     |   | 0                                 | 0                        |
| <b>2203</b>                            |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220301</b>                          |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2204</b>                            | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>      | <b>300,000</b>      |   | <b>0</b>                          | <b>300,000</b>           |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>           | <b>126,700,000</b>  |   | <b>0</b>                          | <b>126,700,000</b>       |



**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| OFFICE OF THE STATE AUDITOR GENERAL |   |                    |                                  |                            |                    |
|-------------------------------------|---|--------------------|----------------------------------|----------------------------|--------------------|
|                                     |   |                    |                                  |                            | O14000100100       |
| ECONOMIC CODE                       | DETAILED EXPENDITURE                                    | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
| <b>2</b>                            |   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>21</b>                           | <b>PERSONNEL COST</b>                                   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 2101                                | SALARY  | 118,327,000        |                                  | 0                          | 118,327,000        |
| 210101                              | SALARIES AND WAGES                                      |                    |                                  | 0                          | 0                  |
| 21010101                            | SALARY  |                    |                                  | 0                          | 0                  |
| <b>22</b>                           | <b>OTHER RECURRENT COSTS</b>                            |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2202</b>                         | <b>OVERHEAD COST</b>                                    |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>220221</b>                       | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022101                            | LOCAL TRAVEL & TRANSPORT: TRAINING                      | 2,520,000          |                                  | 0                          | 2,520,000          |
| 22022102                            | LOCAL TRAVEL & TRANSPORT: OTHERS                        | 525,000            |                                  | 0                          | 525,000            |
| <b>220222</b>                       | <b>UTILITIES - GENERAL</b>                              |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022201                            | ELECTRICITY CHARGES                                     |                    |                                  | 0                          | 0                  |
| 22022202                            | TELEPHONE CHARGES                                       | 240,000            |                                  | 0                          | 240,000            |
| 22022203                            | INTERNET ACCESS CHARGES                                 | 640,000            |                                  | 0                          | 640,000            |
| <b>220223</b>                       | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022301                            | OFFICE STATIONERIES/COMPUTER CONSUMABLES                | 525,000            |                                  | 0                          | 525,000            |
| 22022302                            | BOOKS   | 60,000             |                                  | 0                          | 60,000             |
| 22022303                            | NEWSPAPERS  | 60,000             |                                  | 0                          | 60,000             |
| 22022304                            | MAGAZINES & PERIODICALS                                 | 10,000             |                                  | 0                          | 10,000             |
| 22022305                            | PRINTING OF NON SECURITY DOCUMENTS                      | 500,000            |                                  | 0                          | 500,000            |
| 22022313                            | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COM            | 1,500,000          |                                  | 0                          | 1,500,000          |
| <b>220224</b>                       | <b>MAINTENANCE SERVICES - GENERAL</b>                   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022401                            | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP            | 525,000            |                                  | 0                          | 525,000            |
| 22022402                            | MAINTENANCE OF OFFICE FURNITURE                         | 1,050,000          |                                  | 0                          | 1,050,000          |
| 22022403                            | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       | 949,000            |                                  | 0                          | 949,000            |
| 22022404                            | MAINTENANCE OF OFFICE / IT EQUIPMENTS                   | 105,000            |                                  | 0                          | 105,000            |
| 22022405                            | MAINTENANCE OF PLANTS/GENERATORS                        | 157,000            |                                  | 0                          | 157,000            |
| 22022406                            | OTHER MAINTENANCE SERVICES                              | 157,000            |                                  | 0                          | 157,000            |
| <b>220225</b>                       | <b>TRAINING - GENERAL</b>                               |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022501                            | LOCAL TRAINING  | 5,000,000          | 1,200,000                        | 1,200,000                  | 3,800,000          |
| 22022502                            | INTERNATIONAL TRAINING                                  |                    |                                  | 0                          | 0                  |
| <b>220226</b>                       | <b>OTHER SERVICES - GENERAL</b>                         |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022601                            | SECURITY SERVICES                                       |                    |                                  | 0                          | 0                  |
| <b>220227</b>                       | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022701                            | FINANCIAL CONSULTING                                    | 10,000,000         |                                  | 0                          | 10,000,000         |
| 22022702                            | INFORMATION TECHNOLOGY CONSULTING                       |                    |                                  | 0                          | 0                  |
| <b>220228</b>                       | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022801                            | MOTOR VEHICLE FUEL COST                                 | 1,207,000          |                                  | 0                          | 1,207,000          |
| 22022802                            | OTHER TRANSPORT EQUIPMENT FUEL COST                     |                    |                                  | 0                          | 0                  |
| <b>220229</b>                       | <b>FINANCIAL CHARGES - GENERAL</b>                      |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022901                            | BANK CHARGES (OTHER THAN INTEREST)                      | 15,000             |                                  | 0                          | 15,000             |
| 22022902                            | INSURANCE PREMIUM                                       |                    |                                  | 0                          | 0                  |
| <b>220220</b>                       | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022001                            | REFRESHMENT & MEALS                                     | 525,000            |                                  | 0                          | 525,000            |
| 22022002                            | HONORARIUM & SITTING ALLOWANCE                          | 1,000,000          |                                  | 0                          | 1,000,000          |
| 22022003                            | PUBLICITY & ADVERTISEMENTS                              | 157,000            |                                  | 0                          | 157,000            |
| 22022004                            | MEDICAL EXPENSES-LOCAL                                  | 525,000            |                                  | 0                          | 525,000            |
| 22022006                            | POSTAGES & COURIER SERVICES                             | 178,000            |                                  | 0                          | 178,000            |
| 22022007                            | WELFARE PACKAGES  | 525,000            |                                  | 0                          | 525,000            |
| 22022008                            | SUBSCRIPTION TO PROFESSIONAL BODIES                     | 1,050,000          |                                  | 0                          | 1,050,000          |
| <b>2204</b>                         | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 220401                              | LOCAL GRANTS AND CONTRIBUTIONS                          | 200,000            |                                  | 0                          | 200,000            |
| 22050107                            | HEALTH SUBSIDY  |                    |                                  | 0                          | 0                  |
|                                     | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>148,232,000</b> | <b>1,200,000</b>                 | <b>1,200,000</b>           | <b>147,032,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>CIVIL SERVICE COMMON 014700100100</b> |  |                    |   |                                   |                          |
|--|--|--------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                     | <b>DETAILED EXPENDITURE</b>                  | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                                 |  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                                | <b>PERSONNEL COST</b>                        |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                              | <b>SALARY</b>                                |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                            | <b>SALARIES AND WAGES</b>                    | <b>90,000,000</b>  |   | <b>0</b>                          | <b>90,000,000</b>        |
| 21010101                                 | SALARY                                       |                    |   | 0                                 | 0                        |
| 21010102                                 | OVER TIME PAYMENTS                           |                    |   | 0                                 | 0                        |
| 21010103                                 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES   |                    |   | 0                                 | 0                        |
| <b>2102</b>                              | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>    |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                            | <b>ALLOWANCES</b>                            | <b>6,000,000</b>   |   | <b>0</b>                          | <b>6,000,000</b>         |
| 21020101                                 | NON REGULAR ALLOWANCES                       |                    |   | 0                                 | 0                        |
| <b>22</b>                                | <b>OTHER RECURRENT COSTS</b>                 |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                              | <b>OVERHEAD COST</b>                         |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                            | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>      | <b>5,000,000</b>   |   | <b>0</b>                          | <b>5,000,000</b>         |
| 22022101                                 | LOCAL TRAVEL & TRANSPORT: TRAINING           |                    |   | 0                                 | 0                        |
| 22022102                                 | LOCAL TRAVEL & TRANSPORT: OTHERS             |                    |   | 0                                 | 0                        |
| <b>220222</b>                            | <b>UTILITIES - GENERAL</b>                   | <b>1,000,000</b>   |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022201                                 | ELECTRICITY CHARGES                          |                    |   | 0                                 | 0                        |
| 22022202                                 | TELEPHONE CHARGES                            |                    |   | 0                                 | 0                        |
| 22022203                                 | INTERNET ACCESS CHARGES                      |                    |   | 0                                 | 0                        |
| 22022204                                 | SATELLITE BROADCASTING ACCESS CHARGES        |                    |   | 0                                 | 0                        |
| <b>220223</b>                            | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>    | <b>3,500,000</b>   |   | <b>0</b>                          | <b>3,500,000</b>         |
| 22022301                                 | OFFICE STATIONERIES/COMPUTER CONSUMABLES     |                    |   | 0                                 | 0                        |
| 22022302                                 | BOOKS  |                    |   | 0                                 | 0                        |
| 22022303                                 | NEWSPAPERS                                   |                    |   | 0                                 | 0                        |
| <b>220224</b>                            | <b>MAINTENANCE SERVICES - GENERAL</b>        |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022401                                 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP | 1,000,000          |   | 0                                 | 1,000,000                |
| 22022402                                 | MAINTENANCE OF OFFICE FURNITURE              | 1,500,000          |   | 0                                 | 1,500,000                |
| <b>220225</b>                            | <b>TRAINING - GENERAL</b>                    | <b>15,000,000</b>  |   | <b>0</b>                          | <b>15,000,000</b>        |
| 22022501                                 | LOCAL TRAINING                               |                    |   | 0                                 | 0                        |
| 22022502                                 | INTERNATIONAL TRAINING                       |                    |   | 0                                 | 0                        |
| <b>220226</b>                            | <b>OTHER SERVICES - GENERAL</b>              | <b>5,000,000</b>   |   | <b>0</b>                          | <b>5,000,000</b>         |
| 22022601                                 | SECURITY SERVICES                            |                    |   | 0                                 | 0                        |
| 22022602                                 | OFFICE RENT                                  |                    |   | 0                                 | 0                        |

|               |   |                    |  |          |                    |
|---------------|---|--------------------|--|----------|--------------------|
| <b>220227</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>2,500,000</b>   |  | <b>0</b> | <b>2,500,000</b>   |
| 22022701      | FINANCIAL CONSULTING                                    |                    |  | 0        | 0                  |
| 22022702      | INFORMATION TECHNOLOGY CONSULTING                       |                    |  | 0        | 0                  |
| <b>220228</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>3,000,000</b>   |  | <b>0</b> | <b>3,000,000</b>   |
| 22022801      | MOTOR VEHICLE FUEL COST                                 |                    |  | 0        | 0                  |
| <b>220229</b> | <b>FINANCIAL CHARGES - GENERAL</b>                      | <b>1,000,000</b>   |  | <b>0</b> | <b>1,000,000</b>   |
| 22022901      | BANK CHARGES (OTHER THAN INTEREST)                      |                    |  | 0        | 0                  |
| 22022902      | INSURANCE PREMIUM                                       |                    |  | 0        | 0                  |
| <b>220220</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   |                    |  | <b>0</b> | <b>0</b>           |
| 22022001      | REFRESHMENT & MEALS                                     | 1,500,000          |  | 0        | 1,500,000          |
| 22022002      | HONORARIUM & SITTING ALLOWANCE                          |                    |  | 0        | 0                  |
| 22022003      | PUBLICITY & ADVERTISEMENTS                              | 1,500,000          |  | 0        | 1,500,000          |
| <b>220301</b> | <b>STAFF LOANS AND ADVANCES</b>                         |                    |  | <b>0</b> | <b>0</b>           |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>137,500,000</b> |  | <b>0</b> | <b>137,500,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>LOCAL GOVERNMENT SERVICE COMMISSION</b> |  |                    |   |                                   |                          |
|--|--|--------------------|---|-----------------------------------|--------------------------|
| <b>O14700200100</b>                        |  |                    |   |                                   |                          |
| <b>ECONOMIC CODE</b>                       | <b>DETAILED EXPENDITURE</b>                              | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                                   |  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                                  | <b>PERSONNEL COST</b>                                    |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                                | <b>SALARY</b>  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                              | <b>SALARIES AND WAGES</b>                                | <b>78,000,000</b>  |   | <b>0</b>                          | <b>78,000,000</b>        |
| 21010101                                   | SALARY   |                    |   | 0                                 | 0                        |
| 21010103                                   | CONSOLIDATED REVENUE FUND CHARGE- SALARIES               |                    |   | 0                                 | 0                        |
| <b>2102</b>                                | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                              | <b>ALLOWANCES</b>  | <b>5,000,000</b>   |   | <b>0</b>                          | <b>5,000,000</b>         |
| 21020101                                   | NON REGULAR ALLOWANCES                                   |                    |   | 0                                 | 0                        |
| <b>2202</b>                                | <b>OVERHEAD COST</b>                                     |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                              | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                  | <b>900,000</b>     |   | <b>0</b>                          | <b>900,000</b>           |
| 22022101                                   | LOCAL TRAVEL & TRANSPORT: TRAINING                       |                    |   | 0                                 | 0                        |
| 22022102                                   | LOCAL TRAVEL & TRANSPORT: OTHERS                         |                    |   | 0                                 | 0                        |
| 22022103                                   | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING               |                    |   | 0                                 | 0                        |
| 22022104                                   | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                 |                    |   | 0                                 | 0                        |
| <b>220222</b>                              | <b>UTILITIES - GENERAL</b>                               | <b>500,000</b>     |   | <b>0</b>                          | <b>500,000</b>           |
| 22022201                                   | ELECTRICITY CHARGES                                      |                    |   | 0                                 | 0                        |
| 22022210                                   | SOFTWARE CHARGES/ LICENCE RENEWAL                        |                    |   | 0                                 | 0                        |
| <b>220223</b>                              | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                | <b>600,000</b>     |   | <b>0</b>                          | <b>600,000</b>           |
| 22022301                                   | OFFICE STATIONERIES/COMPUTER CONSUMABLES                 |                    |   | 0                                 | 0                        |
| 22022313                                   | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) |                    |   | 0                                 | 0                        |
| <b>220224</b>                              | <b>MAINTENANCE SERVICES - GENERAL</b>                    | <b>700,000</b>     |   | <b>0</b>                          | <b>700,000</b>           |
| 22022401                                   | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT         |                    |   | 0                                 | 0                        |
| 22022402                                   | MAINTENANCE OF OFFICE FURNITURE                          |                    |   | 0                                 | 0                        |
| 22022413                                   | MINOR ROAD MAINTENANCE                                   |                    |   | 0                                 | 0                        |
| <b>220225</b>                              | <b>TRAINING - GENERAL</b>                                | <b>5,000,000</b>   |   | <b>0</b>                          | <b>5,000,000</b>         |
| 22022501                                   | LOCAL TRAINING   |                    |   | 0                                 | 0                        |
| 22022606                                   | LAND USE CHARGES   |                    |   | 0                                 | 0                        |
| <b>220227</b>                              | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>  | <b>1,000,000</b>   |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022701                                   | FINANCIAL CONSULTING                                     |                    |   | 0                                 | 0                        |
| <b>220220</b>                              | <b>MISCELLANEOUS EXPENSES GENERAL</b>                    | <b>1,000,000</b>   |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022001                                   | REFRESHMENT & MEALS                                      |                    |   | 0                                 | 0                        |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>                       | <b>92,700,000</b>  |   | <b>0</b>                          | <b>92,700,000</b>        |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE HOUSE OF ASSEMBLY</b> |   | <b>O11200100100</b> |   |                                   |                          |
|--------------------------------------|---|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                 | <b>DETAILED EXPENDITURE</b>                             | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                             |   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                            | <b>PERSONNEL COST</b>                                   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                          | <b>SALARY</b>   | <b>635,000,000</b>  |   | <b>0</b>                          | <b>635,000,000</b>       |
| <b>210101</b>                        | <b>SALARIES AND WAGES</b>                               |                     |   | <b>0</b>                          | <b>0</b>                 |
| 21010101                             | SALARY  |                     |   | 0                                 | 0                        |
| 21010102                             | OVER TIME PAYMENTS                                      |                     |   | 0                                 | 0                        |
| 21010103                             | CONSOLIDATED REVENUE FUND CHARGE- SALARIES              |                     |   | 0                                 | 0                        |
| <b>2102</b>                          | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                        | <b>ALLOWANCES</b>                                       |                     |   | <b>0</b>                          | <b>0</b>                 |
| 21020101                             | NON REGULAR ALLOWANCES                                  |                     |   | 0                                 | 0                        |
| <b>2202</b>                          | <b>OVERHEAD COST</b>                                    |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                        | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022101                             | LOCAL TRAVEL & TRANSPORT: TRAINING                      | 280,000,000         |   | 0                                 | 280,000,000              |
| 22022102                             | LOCAL TRAVEL & TRANSPORT: OTHERS                        | 370,000,000         | <b>15,000,000</b>                       | 15,000,000                        | 355,000,000              |
| 22022103                             | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING              | 400,000,000         | <b>5,000,000</b>                        | 5,000,000                         | 395,000,000              |
| 22022104                             | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                | 170,000,000         | <b>3,536,280</b>                        | 3,536,280                         | 166,463,720              |
| 22022105                             | CONSTITUENCY VISITATION                                 | 500,000,000         |   | 0                                 | 500,000,000              |
| <b>220222</b>                        | <b>UTILITIES - GENERAL</b>                              | <b>100,000,000</b>  |   | <b>0</b>                          | <b>100,000,000</b>       |
| 22022201                             | ELECTRICITY CHARGES                                     |                     |   | 0                                 | 0                        |
| 22022202                             | TELEPHONE CHARGES                                       |                     |   | 0                                 | 0                        |
| <b>220223</b>                        | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>21,000,000</b>   |   | <b>0</b>                          | <b>21,000,000</b>        |
| 22022301                             | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                     |   | 0                                 | 0                        |
| 22022302                             | BOOKS   |                     |   | 0                                 | 0                        |
| 22022303                             | NEWSPAPERS  |                     |   | 0                                 | 0                        |
| <b>220224</b>                        | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>100,000,000</b>  |   | <b>0</b>                          | <b>100,000,000</b>       |
| 22022401                             | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                     |   | 0                                 | 0                        |
| 22022402                             | MAINTENANCE OF OFFICE FURNITURE                         |                     |   | 0                                 | 0                        |
| <b>220225</b>                        | <b>TRAINING - GENERAL</b>                               |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022501                             | LOCAL TRAINING  | 160,000,000         |   | 0                                 | 160,000,000              |
| 22022502                             | INTERNATIONAL TRAINING                                  | 160,000,000         |   | 0                                 | 160,000,000              |
| <b>220226</b>                        | <b>OTHER SERVICES - GENERAL</b>                         |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022601                             | SECURITY SERVICES                                       | 35,000,000          |   | 0                                 | 35,000,000               |
| 22022602                             | OFFICE RENT   |                     |   | 0                                 | 0                        |
| <b>220227</b>                        | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022701                             | FINANCIAL CONSULTING                                    | 20,000,000          |   | 0                                 | 20,000,000               |
| 22022702                             | INFORMATION TECHNOLOGY CONSULTING                       | 20,000,000          |   | 0                                 | 20,000,000               |
| <b>220228</b>                        | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>200,000,000</b>  |   | <b>0</b>                          | <b>200,000,000</b>       |
| 22022801                             | MOTOR VEHICLE FUEL COST                                 |                     |   | 0                                 | 0                        |
| 22022802                             | OTHER TRANSPORT EQUIPMENT FUEL COST                     |                     |   | 0                                 | 0                        |
| 22022803                             | PLANT / GENERATOR FUEL COST                             |                     |   | 0                                 | 0                        |
| <b>220229</b>                        | <b>FINANCIAL CHARGES - GENERAL</b>                      |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022901                             | BANK CHARGES (OTHER THAN INTEREST)                      | 663,000             |   | 0                                 | 663,000                  |
| 22022902                             | INSURANCE PREMIUM                                       | 600,000             |   | 0                                 | 600,000                  |

|               |  |                      |                   |                   |                      |
|---------------|--|----------------------|-------------------|-------------------|----------------------|
| <b>220220</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>      | <b>1,200,000,000</b> | <b>30,600,000</b> | <b>30,600,000</b> | <b>1,169,400,000</b> |
| 22022001      | REFRESHMENT & MEALS                        |                      |                   | 0                 | 0                    |
| 22022002      | HONORARIUM & SITTING ALLOWANCE             |                      |                   | 0                 | 0                    |
| 22022003      | PUBLICITY & ADVERTISEMENTS                 |                      |                   | 0                 | 0                    |
| 22022004      | MEDICAL EXPENSES-LOCAL                     | 60,000,000           | 15,000,000        | 15,000,000        | 45,000,000           |
| 22022006      | POSTAGES & COURIER SERVICES                |                      |                   | 0                 | 0                    |
| 22022007      | WELFARE PACKAGES                           |                      |                   | 0                 | 0                    |
| 22022008      | SUBSCRIPTION TO PROFESSIONAL BODIES        | 30,000,000           |                   | 0                 | 30,000,000           |
| 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                    |
| 22022042      | RECURRENT ADJUSTMENT                       |                      |                   | 0                 | 0                    |
| 22022043      | OUT FIT ALLOWANCE                          | 50,000,000           |                   | 0                 | 50,000,000           |
| 2203          |  |                      |                   | 0                 | 0                    |
| 220301        |  |                      |                   | 0                 | 0                    |
| 2204          | GRANTS AND CONTRIBUTIONS GENERAL           |                      |                   | 0                 | 0                    |
| 220401        | LOCAL GRANTS AND CONTRIBUTIONS             |                      |                   | 0                 | 0                    |
| 22040101      | GRANT TO OTHER STATE GOVERNMENTS - CURRENT |                      |                   | 0                 | 0                    |
| 22040103      | GRANT TO LOCAL GOVERNMENTS -CURRENT        |                      |                   | 0                 | 0                    |
| 22040105      | CURRENT                                    |                      |                   | 0                 | 0                    |
| 22040107      | GRANT TO PRIVATE COMPANIES - CURRENT       |                      |                   | 0                 | 0                    |
| 22040109      | GRANTS TO COMMUNITIES/NGOs                 |                      |                   | 0                 | 0                    |
| 22040110      | GRANTS TO ACADEMIC INSTITUTIONS            |                      |                   | 0                 | 0                    |
| 22040111      | CONTRIBUTION TO TRADITIONAL COUNCILS       |                      |                   | 0                 | 0                    |
|               |  |                      |                   | 0                 | 0                    |
| <b>220301</b> | <b>STAFF LOANS &amp; ADVANCES</b>          | <b>2,000,000</b>     |                   | <b>0</b>          | <b>2,000,000</b>     |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>    | <b>4,000,000</b>     |                   | <b>0</b>          | <b>4,000,000</b>     |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>         | <b>4,518,263,000</b> | <b>69,136,280</b> | <b>69,136,280</b> | <b>4,449,126,720</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

**MDA: OFFICE OF THE AUDITOR GENERAL - LOCAL GOVERNMENT O12300100100**

| ECONOMIC CODE | DETAILED EXPENDITURE   | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
|---------------|--|--------------------|----------------------------------|----------------------------|--------------------|
| <b>2</b>      |  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>21</b>     | <b>PERSONNEL COST</b>  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2101</b>   | <b>SALARY</b>  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210101</b> | <b>SALARIES AND WAGES</b>  | <b>100,000,000</b> |                                  | <b>0</b>                   | <b>100,000,000</b> |
| 21010101      | SALARY   |                    |                                  | 0                          | 0                  |
| 21010102      | OVER TIME PAYMENTS   |                    |                                  | 0                          | 0                  |
| 21010103      | CONSOLIDATED REVENUE FUND CHARGE- SALARIES                             |                    |                                  | 0                          | 0                  |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                              |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210201</b> | <b>ALLOWANCES</b>  | <b>7,341,000</b>   |                                  | <b>0</b>                   | <b>7,341,000</b>   |
| 21020101      | NON REGULAR ALLOWANCES   |                    |                                  | 0                          | 0                  |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2202</b>   | <b>OVERHEAD COST</b>   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>220221</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                                | <b>5,000,000</b>   |                                  | <b>0</b>                   | <b>5,000,000</b>   |
| 22022101      | LOCAL TRAVEL & TRANSPORT: TRAINING                                     |                    |                                  | 0                          | 0                  |
| 22022102      | LOCAL TRAVEL & TRANSPORT: OTHERS                                       |                    |                                  | 0                          | 0                  |
| 22022103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING                             |                    |                                  | 0                          | 0                  |
| 22022104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                               |                    |                                  | 0                          | 0                  |
| <b>220222</b> | <b>UTILITIES - GENERAL</b>   | <b>3,520,000</b>   |                                  | <b>0</b>                   | <b>3,520,000</b>   |
| 22022201      | ELECTRICITY CHARGES  |                    |                                  | 0                          | 0                  |
| 22022202      | TELEPHONE CHARGES  |                    |                                  | 0                          | 0                  |
| 22022203      | INTERNET ACCESS CHARGES  |                    |                                  | 0                          | 0                  |
| 22022204      | SATELLITE BROADCASTING ACCESS CHARGES                                  |                    |                                  | 0                          | 0                  |
| 22022205      | WATER RATES  |                    |                                  | 0                          | 0                  |
| <b>220223</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                              | <b>3,000,000</b>   |                                  | <b>0</b>                   | <b>3,000,000</b>   |
| 22022301      | OFFICE STATIONERIES/COMPUTER CONSUMABLES                               |                    |                                  | 0                          | 0                  |
| 22022308      | FIELD & CAMPING MATERIALS SUPPLIES                                     |                    |                                  | 0                          | 0                  |
| 22022309      | UNIFORMS & OTHER CLOTHING  |                    |                                  | 0                          | 0                  |
| 22022310      | TEACHING AIDS / INSTRUCTION MATERIALS                                  |                    |                                  | 0                          | 0                  |
| 22022312      | PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS |                    |                                  | 0                          | 0                  |
| 22022313      | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)               |                    |                                  | 0                          | 0                  |
| <b>220224</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                                  | <b>5,000,000</b>   |                                  | <b>0</b>                   | <b>5,000,000</b>   |
| 22022401      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT                       |                    |                                  | 0                          | 0                  |
| 22022402      | MAINTENANCE OF OFFICE FURNITURE  |                    |                                  | 0                          | 0                  |
| 22022403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                      |                    |                                  | 0                          | 0                  |
| 22022404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                                  |                    |                                  | 0                          | 0                  |
| 22022405      | MAINTENANCE OF PLANTS/GENERATORS                                       |                    |                                  | 0                          | 0                  |
| 22022406      | OTHER MAINTENANCE SERVICES   |                    |                                  | 0                          | 0                  |
| 22022413      | MINOR ROAD MAINTENANCE   |                    |                                  | 0                          | 0                  |
| <b>220225</b> | <b>TRAINING - GENERAL</b>  | <b>20,000,000</b>  |                                  | <b>0</b>                   | <b>20,000,000</b>  |
| 22022501      | LOCAL TRAINING   |                    |                                  | 0                          | 0                  |
| 22022502      | INTERNATIONAL TRAINING   |                    |                                  | 0                          | 0                  |
| 22022503      | N/A  |                    |                                  | 0                          | 0                  |
| 22022604      | SECURITY VOTE (INCLUDING OPERATIONS)                                   |                    |                                  | 0                          | 0                  |
| 22022605      | CLEANING & FUMIGATION SERVICES   |                    |                                  | 0                          | 0                  |
| <b>220227</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>                | <b>10,000,000</b>  |                                  | <b>0</b>                   | <b>10,000,000</b>  |
| 22022701      | FINANCIAL CONSULTING   |                    |                                  | 0                          | 0                  |
| 22022702      | INFORMATION TECHNOLOGY CONSULTING                                      |                    |                                  | 0                          | 0                  |
| <b>220228</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                                 | <b>10,000,000</b>  |                                  | <b>0</b>                   | <b>10,000,000</b>  |
| 22022801      | MOTOR VEHICLE FUEL COST  | 10,000,000         |                                  | 0                          | 10,000,000         |
| 22022802      | OTHER TRANSPORT EQUIPMENT FUEL COST                                    |                    |                                  | 0                          | 0                  |
| 22022803      | PLANT / GENERATOR FUEL COST  |                    |                                  | 0                          | 0                  |
| 22022806      | COOKING GAS/FUEL COST  |                    |                                  | 0                          | 0                  |
| <b>220229</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                     |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022901      | BANK CHARGES (OTHER THAN INTEREST)                                     | 5,500,000          |                                  | 0                          | 5,500,000          |
| 22022902      | INSURANCE PREMIUM  |                    |                                  | 0                          | 0                  |
| <b>220220</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                                  | <b>10,000,000</b>  |                                  | <b>0</b>                   | <b>10,000,000</b>  |
| 22022001      | REFRESHMENT & MEALS  | 10,000,000         |                                  | 0                          | 10,000,000         |
| 22022002      | HONORARIUM & SITTING ALLOWANCE   |                    |                                  | 0                          | 0                  |
| 22022003      | PUBLICITY & ADVERTISEMENTS   |                    |                                  | 0                          | 0                  |
| 22022004      | MEDICAL EXPENSES-LOCAL   |                    |                                  | 0                          | 0                  |
| 22022006      | POSTAGES & COURIER SERVICES  |                    |                                  | 0                          | 0                  |
| 22022007      | WELFARE PACKAGES   |                    |                                  | 0                          | 0                  |
| 22022008      | SUBSCRIPTION TO PROFESSIONAL BODIES                                    |                    |                                  | 0                          | 0                  |
| 22022009      | SPORTING ACTIVITIES  |                    |                                  | 0                          | 0                  |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>                                     | <b>199,361,000</b> |                                  | <b>0</b>                   | <b>199,361,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| HIGH COURT OF JUSTICE |   |                    |                                  |                            |                    |
|-----------------------|---|--------------------|----------------------------------|----------------------------|--------------------|
| O32605100100          |   |                    |                                  |                            |                    |
| ECONOMIC CODE         | DETAILED EXPENDITURE                                    | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
| <b>2</b>              |   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>21</b>             | <b>PERSONNEL COST</b>                                   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2101</b>           | <b>SALARY</b>   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210101</b>         | <b>SALARIES AND WAGES</b>                               | <b>700,000,000</b> |                                  | <b>0</b>                   | <b>700,000,000</b> |
| 21010101              | SALARY  |                    |                                  | 0                          | 0                  |
| 21010102              | OVER TIME PAYMENTS                                      |                    |                                  | 0                          | 0                  |
| 21010103              | CONSOLIDATED REVENUE FUND CHARGE- SALARIES              |                    |                                  | 0                          | 0                  |
| <b>2102</b>           | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210201</b>         | <b>OUTFIT ALLOWANCES FOR JUSTICE/JUDICIAL OFFICE</b>    | <b>50,000,000</b>  |                                  | <b>0</b>                   | <b>50,000,000</b>  |
| 21020101              | NON REGULAR ALLOWANCES                                  |                    |                                  | 0                          | 0                  |
| <b>22</b>             | <b>OTHER RECURRENT COSTS</b>                            |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2202</b>           | <b>OVERHEAD COST</b>                                    |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>220221</b>         | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022101              | LOCAL TRAVEL & TRANSPORT: TRAINING                      | 50,000,000         |                                  | 0                          | 50,000,000         |
| 22022102              | LOCAL TRAVEL & TRANSPORT: OTHERS                        | 30,000,000         |                                  | 0                          | 30,000,000         |
| 22022103              | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING              | 80,000,000         |                                  | 0                          | 80,000,000         |
| 22022104              | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                | 60,000,000         |                                  | 0                          | 60,000,000         |
| <b>220222</b>         | <b>UTILITIES - GENERAL</b>                              |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022201              | ELECTRICITY CHARGES                                     | 1,000,000          |                                  | 0                          | 1,000,000          |
| 22022202              | TELEPHONE CHARGES                                       | 4,000,000          |                                  | 0                          | 4,000,000          |
| 22022203              | INTERNET ACCESS CHARGES                                 | 9,500,000          |                                  | 0                          | 9,500,000          |
| 22022209              | INTERACTIVE LEARNING NETWORK                            |                    |                                  | 0                          | 0                  |
| 22022210              | SOFTWARE CHARGES/ LICENCE RENEWAL                       | 3,000,000          |                                  | 0                          | 3,000,000          |
| <b>220223</b>         | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022301              | OFFICE STATIONERIES/COMPUTER CONSUMABLES                | 20,000,000         |                                  | 0                          | 20,000,000         |
| 22022302              | BOOKS   | 15,000,000         |                                  | 0                          | 15,000,000         |
| 22022303              | NEWSPAPERS  | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022304              | MAGAZINES & PERIODICALS                                 | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022305              | PRINTING OF NON SECURITY DOCUMENTS                      | 3,000,000          |                                  | 0                          | 3,000,000          |
| 22022306              | PRINTING OF SECURITY DOCUMENTS                          | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022307              | DRUGS/LABORATORY/MEDICAL SUPPLIES                       |                    |                                  | 0                          | 0                  |
| 22022308              | FIELD & CAMPING MATERIALS SUPPLIES                      |                    |                                  | 0                          | 0                  |
| 22022309              | UNIFORMS & OTHER CLOTHING                               | 12,000,000         |                                  | 0                          | 12,000,000         |
| 22022310              | TEACHING AIDS / INSTRUCTION MATERIALS                   |                    |                                  | 0                          | 0                  |
| <b>220224</b>         | <b>MAINTENANCE SERVICES - GENERAL</b>                   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022401              | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP            | 20,000,000         |                                  | 0                          | 20,000,000         |
| 22022402              | MAINTENANCE OF OFFICE FURNITURE                         | 16,000,000         |                                  | 0                          | 16,000,000         |
| 22022403              | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       | 18,000,000         |                                  | 0                          | 18,000,000         |
| 22022404              | MAINTENANCE OF OFFICE / IT EQUIPMENTS                   | 21,000,000         |                                  | 0                          | 21,000,000         |
| 22022405              | MAINTENANCE OF PLANTS/GENERATORS                        | 10,000,000         |                                  | 0                          | 10,000,000         |
| 22022406              | OTHER MAINTENANCE SERVICES                              | 10,000,000         |                                  | 0                          | 10,000,000         |
| 22022410              | MAINTENANCE OF STREET LIGHTINGS                         |                    |                                  | 0                          | 0                  |
| 22022411              | MAINTENANCE OF COMMUNICATION EQUIPMENT                  |                    |                                  | 0                          | 0                  |
| 22022412              | MAINTENANCE OF MARKETS/PUBLIC PLACES                    |                    |                                  | 0                          | 0                  |
| 22022413              | MINOR ROAD MAINTENANCE                                  |                    |                                  | 0                          | 0                  |
| <b>220225</b>         | <b>TRAINING - GENERAL</b>                               |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022501              | LOCAL TRAINING  | 20,000,000         |                                  | 0                          | 20,000,000         |
| 22022502              | INTERNATIONAL TRAINING                                  | 26,000,000         |                                  | 0                          | 26,000,000         |
| <b>220226</b>         | <b>OTHER SERVICES - GENERAL</b>                         |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022601              | SECURITY SERVICES                                       | 2,625,000          |                                  | 0                          | 2,625,000          |
| 22022602              | OFFICE RENT   | 7,000,000          |                                  | 0                          | 7,000,000          |
| 22022603              | RESIDENTIAL RENT  | 1,000,000          |                                  | 0                          | 1,000,000          |
| 22022604              | SECURITY VOTE (INCLUDING OPERATIONS)                    |                    |                                  | 0                          | 0                  |
| 22022605              | CLEANING & FUMIGATION SERVICES                          | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022606              | LAND USE CHARGES  |                    |                                  | 0                          | 0                  |
| 22022607              | RESCUE SERVICES   |                    |                                  | 0                          | 0                  |
| <b>220227</b>         | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022701              | FINANCIAL CONSULTING                                    | 8,000,000          |                                  | 0                          | 8,000,000          |
| 22022702              | INFORMATION TECHNOLOGY CONSULTING                       | 5,000,000          |                                  | 0                          | 5,000,000          |
| 22022703              | LEGAL SERVICES  | 12,000,000         |                                  | 0                          | 12,000,000         |
| 22022704              | ENGINEERING SERVICES                                    |                    |                                  | 0                          | 0                  |
| 22022705              | ARCHITECTURAL SERVICES                                  |                    |                                  | 0                          | 0                  |
| 22022706              | SURVEYING SERVICES                                      |                    |                                  | 0                          | 0                  |
| 22022707              | AGRICULTURAL CONSULTING                                 |                    |                                  | 0                          | 0                  |
| 22022708              | MEDICAL CONSULTING                                      |                    |                                  | 0                          | 0                  |
| 22022709              | AUDITING OF ACCOUNTS                                    |                    |                                  | 0                          | 0                  |
| <b>220228</b>         | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022801              | MOTOR VEHICLE FUEL COST                                 | 40,000,000         |                                  | 0                          | 40,000,000         |
| 22022802              | OTHER TRANSPORT EQUIPMENT FUEL COST                     | 15,000,000         |                                  | 0                          | 15,000,000         |
| 22022803              | PLANT / GENERATOR FUEL COST                             | 20,000,000         |                                  | 0                          | 20,000,000         |
| 22022806              | COOKING GAS/FUEL COST                                   |                    |                                  | 0                          | 0                  |
| <b>220229</b>         | <b>FINANCIAL CHARGES - GENERAL</b>                      |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022901              | BANK CHARGES (OTHER THAN INTEREST)                      | 200,000            |                                  | 0                          | 200,000            |
| 22022902              | INSURANCE PREMIUM                                       |                    |                                  | 0                          | 0                  |
| <b>220220</b>         | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022001              | REFRESHMENT & MEALS                                     | 6,000,000          |                                  | 0                          | 6,000,000          |
| 22022002              | HONORARIUM & SITTING ALLOWANCE                          | 5,000,000          |                                  | 0                          | 5,000,000          |
| 22022003              | PUBLICITY & ADVERTISEMENTS                              | 3,000,000          |                                  | 0                          | 3,000,000          |
| 22022004              | MEDICAL EXPENSES-LOCAL                                  | 20,000,000         |                                  | 0                          | 20,000,000         |
| 22022006              | POSTAGES & COURIER SERVICES                             | 1,000,000          |                                  | 0                          | 1,000,000          |
| 22022007              | WELFARE PACKAGES  | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022008              | SUBSCRIPTION TO PROFESSIONAL BODIES                     | 14,000,000         |                                  | 0                          | 14,000,000         |
| 22022009              | SPORTING ACTIVITIES                                     |                    |                                  | 0                          | 0                  |
| 22022010              | DIRECT TEACHING & LABORATORY COST                       |                    |                                  | 0                          | 0                  |
| 22022014              | ANNUAL BUDGET EXPENSES & ADMINISTRATION                 | 200,000            |                                  | 0                          | 200,000            |
| 22022021              | ELECTION-LOGISTICS SUPPORT                              |                    |                                  | 0                          | 0                  |



|          |                                  |               |  |   |               |
|----------|----------------------------------|---------------|--|---|---------------|
| 22022037 | MARGIN FOR INCREASE IN COSTS     |               |  | 0 | 0             |
| 22022041 | CONTINGENCY                      | 1,500,000     |  | 0 | 1,500,000     |
| 220301   | STAFF LOANS AND ADVANCES         |               |  | 0 | 0             |
| 2204     | GRANTS AND CONTRIBUTIONS GENERAL |               |  | 0 | 0             |
| 220401   | LOCAL GRANTS AND CONTRIBUTIONS   |               |  | 0 | 0             |
|          | TOTAL RECURRENT EXPENDITURE      | 1,350,025,000 |  | 0 | 1,350,025,000 |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>AREA COURT</b>    |  |                    |   |                                   |                          |
|----------------------|--|--------------------|---|-----------------------------------|--------------------------|
| <b>032605400100</b>  |  |                    |   |                                   |                          |
| <b>ECONOMIC CODE</b> | <b>DETAILED EXPENDITURE</b>                              | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>             |  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>            | <b>PERSONNEL COST</b>                                    |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>          | <b>SALARY</b>  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>        | <b>SALARIES AND WAGES</b>                                | <b>235,000,000</b> |   | <b>0</b>                          | <b>235,000,000</b>       |
| 21010101             | SALARY   |                    |   | 0                                 | 0                        |
| 21010102             | OVER TIME PAYMENTS                                       |                    |   | 0                                 | 0                        |
| 21010103             | CONSOLIDATED REVENUE FUND CHARGE- SALARIES               |                    |   | 0                                 | 0                        |
| <b>2102</b>          | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>        | <b>ALLOWANCES</b>  |                    |   | <b>0</b>                          | <b>0</b>                 |
| 21020101             | NON REGULAR ALLOWANCES                                   |                    |   | 0                                 | 0                        |
| <b>22</b>            | <b>OTHER RECURRENT COSTS</b>                             |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>          | <b>OVERHEAD COST</b>                                     |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>        | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                  |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022101             | LOCAL TRAVEL & TRANSPORT: TRAINING                       | 2,000,000          |   | 0                                 | 2,000,000                |
| 22022102             | LOCAL TRAVEL & TRANSPORT: OTHERS                         |                    |   | 0                                 | 0                        |
| 22022103             | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING               |                    |   | 0                                 | 0                        |
| 22022104             | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                 | 10,000,000         |   | 0                                 | 10,000,000               |
| <b>220222</b>        | <b>UTILITIES - GENERAL</b>                               |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022201             | ELECTRICITY CHARGES                                      | 1,384,000          |   | 0                                 | 1,384,000                |
| 22022202             | TELEPHONE CHARGES  | 200,000            |   | 0                                 | 200,000                  |
| 22022203             | INTERNET ACCESS CHARGES                                  | 100,000            |   | 0                                 | 100,000                  |
| 22022204             | SATELLITE BROADCASTING ACCESS CHARGES                    | 50,000             |   | 0                                 | 50,000                   |
| 22022210             | SOFTWARE CHARGES/ LICENCE RENEWAL                        | 26,000             |   | 0                                 | 26,000                   |
| <b>220223</b>        | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022301             | OFFICE STATIONERIES/COMPUTER CONSUMABLES                 | 50,000             |   | 0                                 | 50,000                   |
| 22022302             | BOOKS  | 5,000,000          |   | 0                                 | 5,000,000                |
| 22022303             | NEWSPAPERS   | 25,000             |   | 0                                 | 25,000                   |
| 22022304             | MAGAZINES & PERIODICALS                                  |                    |   | 0                                 | 0                        |
| 22022305             | PRINTING OF NON SECURITY DOCUMENTS                       | 50,000             |   | 0                                 | 50,000                   |
| 22022309             | UNIFORMS & OTHER CLOTHING                                | 15,000             |   | 0                                 | 15,000                   |
| 22022310             | TEACHING AIDS / INSTRUCTION MATERIALS                    |                    |   | 0                                 | 0                        |
| 22022311             | FOOD STUFF / CATERING MATERIALS SUPPLIES                 | 22,000             |   | 0                                 | 22,000                   |
| 22022313             | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) |                    |   | 0                                 | 0                        |
| <b>220224</b>        | <b>MAINTENANCE SERVICES - GENERAL</b>                    |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022401             | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP             | 850,000            |   | 0                                 | 850,000                  |
| 22022402             | MAINTENANCE OF OFFICE FURNITURE                          | 350,000            |   | 0                                 | 350,000                  |
| 22022403             | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS        | 225,000            |   | 0                                 | 225,000                  |
| 22022404             | MAINTENANCE OF OFFICE / IT EQUIPMENTS                    | 250,000            |   | 0                                 | 250,000                  |
| 22022405             | MAINTENANCE OF PLANTS/GENERATORS                         | 350,000            |   | 0                                 | 350,000                  |
| 22022413             | MINOR ROAD MAINTENANCE                                   |                    |   | 0                                 | 0                        |
| <b>220225</b>        | <b>TRAINING - GENERAL</b>                                |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022501             | LOCAL TRAINING   | 316,000            |   | 0                                 | 316,000                  |
| 22022502             | INTERNATIONAL TRAINING                                   |                    |   | 0                                 | 0                        |
| <b>220228</b>        | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                   |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022801             | MOTOR VEHICLE FUEL COST                                  | 230,000            |   | 0                                 | 230,000                  |
| <b>220229</b>        | <b>FINANCIAL CHARGES - GENERAL</b>                       |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022901             | BANK CHARGES (OTHER THAN INTEREST)                       | 10,000             |   | 0                                 | 10,000                   |
| <b>220220</b>        | <b>MISCELLANEOUS EXPENSES GENERAL</b>                    |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022001             | REFRESHMENT & MEALS                                      | 200,000            |   | 0                                 | 200,000                  |
| 22022002             | HONORARIUM & SITTING ALLOWANCE                           | 150,000            |   | 0                                 | 150,000                  |
| 22022003             | PUBLICITY & ADVERTISEMENTS                               | 150,000            |   | 0                                 | 150,000                  |
| 22022004             | MEDICAL EXPENSES-LOCAL                                   | 100,000            |   | 0                                 | 100,000                  |
| 22022006             | POSTAGES & COURIER SERVICES                              | 50,000             |   | 0                                 | 50,000                   |
| 22022007             | WELFARE PACKAGES   |                    |   | 0                                 | 0                        |
| 22022008             | SUBSCRIPTION TO PROFESSIONAL BODIES                      | 50,000             |   | 0                                 | 50,000                   |
| 22022009             | SPORTING ACTIVITIES                                      |                    |   | 0                                 | 0                        |
| 22022010             | DIRECT TEACHING & LABORATORY COST                        |                    |   | 0                                 | 0                        |
| 22022014             | ANNUAL BUDGET EXPENSES & ADMINISTRATION                  | 39,000             |   | 0                                 | 39,000                   |
| 22022042             | RECURRENT ADJUSTMENT                                     |                    |   | 0                                 | 0                        |
|                      | <b>TOTAL RECURRENT EXPENDITURE</b>                       | <b>257,242,000</b> |   | <b>0</b>                          | <b>257,242,000</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| SHARIA COURT OF APPEAL |   | O32605300100       |                                  |                            |                    |
|------------------------|---|--------------------|----------------------------------|----------------------------|--------------------|
| ECONOMIC CODE          | DETAILED EXPENDITURE                                    | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
| <b>2</b>               |   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>21</b>              | <b>PERSONNEL COST</b>                                   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2101</b>            | <b>SALARY</b>   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210101</b>          | <b>SALARIES AND WAGES</b>                               | <b>78,000,000</b>  |                                  | <b>0</b>                   | <b>78,000,000</b>  |
| 21010101               | SALARY  |                    |                                  | 0                          | 0                  |
| 21010102               | OVER TIME PAYMENTS                                      |                    |                                  | 0                          | 0                  |
| <b>2102</b>            | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210201</b>          | <b>OUTFIT ALLOWANCES FOR JUSTICE/JUDICIAL OFFICERS</b>  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 21020101               | NON REGULAR ALLOWANCES                                  |                    |                                  | 0                          | 0                  |
| <b>220221</b>          | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022101               | LOCAL TRAVEL & TRANSPORT: TRAINING                      | 5,000,000          |                                  | 0                          | 5,000,000          |
| 22022102               | LOCAL TRAVEL & TRANSPORT: OTHERS                        |                    |                                  | 0                          | 0                  |
| 22022103               | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING              | 15,000,000         |                                  | 0                          | 15,000,000         |
| 22022104               | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                |                    |                                  | 0                          | 0                  |
| <b>220222</b>          | <b>UTILITIES - GENERAL</b>                              |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022201               | ELECTRICITY CHARGES                                     | 600,000            |                                  | 0                          | 600,000            |
| 22022202               | TELEPHONE CHARGES                                       |                    |                                  | 0                          | 0                  |
| 22022203               | INTERNET ACCESS CHARGES                                 | 300,000            |                                  | 0                          | 300,000            |
| 22022204               | SATELLITE BROADCASTING ACCESS CHARGES                   |                    |                                  | 0                          | 0                  |
| <b>220223</b>          | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022301               | OFFICE STATIONERIES/COMPUTER CONSUMABLES                | 525,000            |                                  | 0                          | 525,000            |
| 22022302               | BOOKS   |                    |                                  | 0                          | 0                  |
| 22022303               | NEWSPAPERS  | 75,000             |                                  | 0                          | 75,000             |
| 22022309               | UNIFORMS & OTHER CLOTHING                               | 525,000            |                                  | 0                          | 525,000            |
| <b>220224</b>          | <b>MAINTENANCE SERVICES - GENERAL</b>                   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022401               | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP            | 1,050,000          |                                  | 0                          | 1,050,000          |
| 22022402               | MAINTENANCE OF OFFICE FURNITURE                         | 315,000            |                                  | 0                          | 315,000            |
| 22022403               | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       | 3,000,000          |                                  | 0                          | 3,000,000          |
| 22022404               | MAINTENANCE OF OFFICE / IT EQUIPMENTS                   | 525,000            |                                  | 0                          | 525,000            |
| 22022405               | MAINTENANCE OF PLANTS/GENERATORS                        | 750,000            |                                  | 0                          | 750,000            |
| <b>220225</b>          | <b>TRAINING - GENERAL</b>                               |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022501               | LOCAL TRAINING  |                    |                                  | 0                          | 0                  |
| 22022502               | INTERNATIONAL TRAINING                                  | 10,000,000         |                                  | 0                          | 10,000,000         |
| <b>220227</b>          | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022702               | INFORMATION TECHNOLOGY CONSULTING                       |                    |                                  | 0                          | 0                  |
| <b>220228</b>          | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022801               | MOTOR VEHICLE FUEL COST                                 | 252,000            |                                  | 0                          | 252,000            |
| 22022803               | PLANT / GENERATOR FUEL COST                             | 3,682,000          |                                  | 0                          | 3,682,000          |
| <b>220229</b>          | <b>FINANCIAL CHARGES - GENERAL</b>                      |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022901               | BANK CHARGES (OTHER THAN INTEREST)                      |                    |                                  | 0                          | 0                  |
| <b>220220</b>          | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022001               | REFRESHMENT & MEALS                                     | 2,100,000          |                                  | 0                          | 2,100,000          |
| 22022004               | MEDICAL EXPENSES-LOCAL                                  | 15,000,000         |                                  | 0                          | 15,000,000         |
| 22022006               | POSTAGES & COURIER SERVICES                             | 52,000             |                                  | 0                          | 52,000             |
| <b>220301</b>          | <b>STAFF LOANS AND ADVANCES</b>                         |                    |                                  | <b>0</b>                   | <b>0</b>           |
|                        | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>136,751,000</b> |                                  | <b>0</b>                   | <b>136,751,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>JUDICIAL SERVICE COMMISSION</b> |  | <b>O31801100100</b> |   |                                   |                          |
|------------------------------------|--|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>               | <b>DETAILED EXPENDITURE</b>                              | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                           |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                          | <b>PERSONNEL COST</b>                                    |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                        | <b>SALARY</b>  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                      | <b>SALARIES AND WAGES</b>                                | <b>49,200,000</b>   |   | <b>0</b>                          | <b>49,200,000</b>        |
| 21010101                           | SALARY   |                     |   | 0                                 | 0                        |
| 21010102                           | OVER TIME PAYMENTS                                       |                     |   | 0                                 | 0                        |
| <b>22</b>                          | <b>OTHER RECURRENT COSTS</b>                             |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                        | <b>OVERHEAD COST</b>                                     |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                      | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                  |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022101                           | LOCAL TRAVEL & TRANSPORT: TRAINING                       | 9,500,000           |   | 0                                 | 9,500,000                |
| 22022102                           | LOCAL TRAVEL & TRANSPORT: OTHERS                         |                     |   | 0                                 | 0                        |
| 22022103                           | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING               | 937,000             |   | 0                                 | 937,000                  |
| 22022104                           | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                 |                     |   | 0                                 | 0                        |
| <b>220222</b>                      | <b>UTILITIES - GENERAL</b>                               |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022201                           | ELECTRICITY CHARGES                                      | 1,200,000           |   | 0                                 | 1,200,000                |
| 22022202                           | TELEPHONE CHARGES  | 150,000             |   | 0                                 | 150,000                  |
| 22022203                           | INTERNET ACCESS CHARGES                                  | 1,150,000           |   | 0                                 | 1,150,000                |
| 22022204                           | SATELLITE BROADCASTING ACCESS CHARGES                    | 80,000              |   | 0                                 | 80,000                   |
| 22022205                           | WATER RATES  |                     |   | 0                                 | 0                        |
| 22022210                           | SOFTWARE CHARGES/ LICENCE RENEWAL                        | 97,000              |   | 0                                 | 97,000                   |
| <b>220223</b>                      | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022301                           | OFFICE STATIONERIES/COMPUTER CONSUMABLES                 | 400,000             |   | 0                                 | 400,000                  |
| 22022302                           | BOOKS  |                     |   | 0                                 | 0                        |
| 22022303                           | NEWSPAPERS   | 25,000              |   | 0                                 | 25,000                   |
| 22022305                           | PRINTING OF NON SECURITY DOCUMENTS                       | 50,000              |   | 0                                 | 50,000                   |
| 22022309                           | UNIFORMS & OTHER CLOTHING                                | 75,000              |   | 0                                 | 75,000                   |
| 22022310                           | TEACHING AIDS / INSTRUCTION MATERIALS                    |                     |   | 0                                 | 0                        |
| 22022311                           | FOOD STUFF / CATERING MATERIALS SUPPLIES                 | 80,000              |   | 0                                 | 80,000                   |
| 22022313                           | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) |                     |   | 0                                 | 0                        |
| <b>220224</b>                      | <b>MAINTENANCE SERVICES - GENERAL</b>                    |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022401                           | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP             | 3,000,000           |   | 0                                 | 3,000,000                |
| 22022402                           | MAINTENANCE OF OFFICE FURNITURE                          | 3,000,000           |   | 0                                 | 3,000,000                |
| 22022403                           | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS        | 75,000              |   | 0                                 | 75,000                   |
| 22022404                           | MAINTENANCE OF OFFICE / IT EQUIPMENTS                    | 25,000              |   | 0                                 | 25,000                   |
| 22022405                           | MAINTENANCE OF PLANTS/GENERATORS                         | 150,000             |   | 0                                 | 150,000                  |
| 22022406                           | OTHER MAINTENANCE SERVICES                               | 58,000              |   | 0                                 | 58,000                   |
| <b>220225</b>                      | <b>TRAINING - GENERAL</b>                                |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022501                           | LOCAL TRAINING   | 2,000,000           |   | 0                                 | 2,000,000                |
| <b>220227</b>                      | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>  |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022701                           | FINANCIAL CONSULTING                                     | 100,000             |   | 0                                 | 100,000                  |
| 22022702                           | INFORMATION TECHNOLOGY CONSULTING                        | 130,000             |   | 0                                 | 130,000                  |
| <b>220228</b>                      | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                   |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022801                           | MOTOR VEHICLE FUEL COST                                  | 520,000             |   | 0                                 | 520,000                  |
| <b>220229</b>                      | <b>FINANCIAL CHARGES - GENERAL</b>                       |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022901                           | BANK CHARGES (OTHER THAN INTEREST)                       | 250,000             |   | 0                                 | 250,000                  |
| <b>220220</b>                      | <b>MISCELLANEOUS EXPENSES GENERAL</b>                    |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022001                           | REFRESHMENT & MEALS                                      | 5,200,000           |   | 0                                 | 5,200,000                |
| 22022002                           | HONORARIUM & SITTING ALLOWANCE                           | 150,000             |   | 0                                 | 150,000                  |
| 22022003                           | PUBLICITY & ADVERTISEMENTS                               | 4,100,000           |   | 0                                 | 4,100,000                |
| 22022004                           | MEDICAL EXPENSES-LOCAL                                   | 4,100,000           |   | 0                                 | 4,100,000                |
| 22022006                           | POSTAGES & COURIER SERVICES                              | 67,000              |   | 0                                 | 67,000                   |
| 22022007                           | WELFARE PACKAGES   | 1,000,000           |   | 0                                 | 1,000,000                |
|                                    | <b>TOTAL RECURRENT EXPENDITURE</b>                       | <b>86,869,000</b>   |   | <b>0</b>                          | <b>86,869,000</b>        |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| ECONOMIC CODE | DETAILED EXPENDITURE                                     | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
|---------------|--|--------------------|----------------------------------|----------------------------|--------------------|
| <b>2</b>      |  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>21</b>     | <b>PERSONNEL COST</b>                                    |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 2101          | SALARY   |                    |                                  | 0                          | 0                  |
| 210101        | SALARIES AND WAGES                                       | 63,000,000         |                                  | 0                          | 63,000,000         |
| 21010101      | SALARY   |                    |                                  | 0                          | 0                  |
| 210201        | ALLOWANCES   |                    |                                  | 0                          | 0                  |
| 21020101      | NON REGULAR ALLOWANCES                                   |                    |                                  | 0                          | 0                  |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                             |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 2202          | OVERHEAD COST  |                    |                                  | 0                          | 0                  |
| 220221        | TRAVEL & TRANSPORT - GENERAL                             | 60,000,000         |                                  | 0                          | 60,000,000         |
| 22022101      | LOCAL TRAVEL & TRANSPORT: TRAINING                       |                    |                                  | 0                          | 0                  |
| 22022102      | LOCAL TRAVEL & TRANSPORT: OTHERS                         |                    |                                  | 0                          | 0                  |
| 220222        | UTILITIES - GENERAL                                      | 21,000,000         |                                  | 0                          | 21,000,000         |
| 22022201      | ELECTRICITY CHARGES                                      |                    |                                  | 0                          | 0                  |
| 22022202      | TELEPHONE CHARGES  |                    |                                  | 0                          | 0                  |
| 220223        | MATERIALS & SUPPLIES - GENERAL                           | 11,000,000         |                                  | 0                          | 11,000,000         |
| 22022302      | BOOKS  |                    |                                  | 0                          | 0                  |
| 22022313      | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) |                    |                                  | 0                          | 0                  |
| 220225        | TRAINING - GENERAL                                       | 17,000,000         |                                  | 0                          | 17,000,000         |
| 22022501      | LOCAL TRAINING   |                    |                                  | 0                          | 0                  |
| 22022502      | INTERNATIONAL TRAINING                                   |                    |                                  | 0                          | 0                  |
| 220227        | CONSULTING & PROFESSIONAL SERVICES - GENERAL             | 689,000            |                                  | 0                          | 689,000            |
| 22022701      | FINANCIAL CONSULTING                                     |                    |                                  | 0                          | 0                  |
| 22022702      | INFORMATION TECHNOLOGY CONSULTING                        |                    |                                  | 0                          | 0                  |
| 220228        | FUEL & LUBRICANTS - GENERAL                              | 5,000,000          |                                  | 0                          | 5,000,000          |
| 22022801      | MOTOR VEHICLE FUEL COST                                  |                    |                                  | 0                          | 0                  |
| 220229        | FINANCIAL CHARGES - GENERAL                              | 109,000            |                                  | 0                          | 109,000            |
| 22022901      | BANK CHARGES (OTHER THAN INTEREST)                       |                    |                                  | 0                          | 0                  |
| 220220        | MISCELLANEOUS EXPENSES GENERAL                           | 25,000,000         |                                  | 0                          | 25,000,000         |
| 22022001      | REFRESHMENT & MEALS                                      |                    |                                  | 0                          | 0                  |
| 22022002      | HONORARIUM & SITTING ALLOWANCE                           |                    |                                  | 0                          | 0                  |
| 220301        | STAFF LOANS AND ADVANCES                                 |                    |                                  | 0                          | 0                  |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>                       | <b>202,798,000</b> |                                  | <b>0</b>                   | <b>202,798,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE INDEPENDENT ELECTORAL COMMISSION</b> |   |                    |   |                                   |                          | <b>O14800100100</b> |
|---|---|--------------------|---|-----------------------------------|--------------------------|---------------------|
| <b>ECONOMIC CODE</b>                                | <b>DETAILED EXPENDITURE</b>                             | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |                     |
| <b>2</b>  |   |                    |   | <b>0</b>                          | <b>0</b>                 |                     |
| <b>21</b>   | <b>PERSONNEL COST</b>                                   |                    |   | <b>0</b>                          | <b>0</b>                 |                     |
| <b>2101</b>   | <b>SALARY</b>   |                    |   | <b>0</b>                          | <b>0</b>                 |                     |
| <b>210101</b>                                       | <b>SALARIES AND WAGES</b>                               | <b>8,134,000</b>   |   | <b>0</b>                          | <b>8,134,000</b>         |                     |
| 21010101  | SALARY  |                    |   | 0                                 | 0                        |                     |
| 21010102  | OVER TIME PAYMENTS                                      |                    |   | 0                                 | 0                        |                     |
| 21010103  | CONSOLIDATED REVENUE FUND CHARGE- SALARIES              |                    |   | 0                                 | 0                        |                     |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                    |   | <b>0</b>                          | <b>0</b>                 |                     |
| <b>210201</b>                                       | <b>ALLOWANCES</b>                                       | <b>4,000,000</b>   |   | <b>0</b>                          | <b>4,000,000</b>         |                     |
| 21020101  | NON REGULAR ALLOWANCES                                  |                    |   | 0                                 | 0                        |                     |
| <b>22</b>   | <b>OTHER RECURRENT COSTS</b>                            |                    |   | <b>0</b>                          | <b>0</b>                 |                     |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                    |                    |   | <b>0</b>                          | <b>0</b>                 |                     |
| <b>220221</b>                                       | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 |                    |   | <b>0</b>                          | <b>0</b>                 |                     |
| 22022101  | LOCAL TRAVEL & TRANSPORT: TRAINING                      | 7,500,000          |   | 0                                 | 7,500,000                |                     |
| 22022102  | LOCAL TRAVEL & TRANSPORT: OTHERS                        | 3,000,000          |   | 0                                 | 3,000,000                |                     |
| 22022103  | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING              | 6,000,000          |   | 0                                 | 6,000,000                |                     |
| 22022104  | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                | 3,000,000          |   | 0                                 | 3,000,000                |                     |
| <b>220222</b>                                       | <b>UTILITIES - GENERAL</b>                              |                    |   | <b>0</b>                          | <b>0</b>                 |                     |
| 22022201  | ELECTRICITY CHARGES                                     | 2,000,000          |   | 0                                 | 2,000,000                |                     |
| 22022202  | TELEPHONE CHARGES                                       | 1,700,000          |   | 0                                 | 1,700,000                |                     |
| 22022203  | INTERNET ACCESS CHARGES                                 | 1,000,000          |   | 0                                 | 1,000,000                |                     |
| 22022205  | WATER RATES   | 1,000,000          |   | 0                                 | 1,000,000                |                     |
| <b>220223</b>                                       | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               |                    |   | <b>0</b>                          | <b>0</b>                 |                     |
| 22022301  | OFFICE STATIONERIES/COMPUTER CONSUMABLES                | 2,800,000          |   | 0                                 | 2,800,000                |                     |
| 22022302  | BOOKS   | 1,400,000          |   | 0                                 | 1,400,000                |                     |
| 22022303  | NEWSPAPERS  | 1,000,000          |   | 0                                 | 1,000,000                |                     |
| 22022304  | MAGAZINES & PERIODICALS                                 | 700,000            |   | 0                                 | 700,000                  |                     |
| 22022309  | UNIFORMS & OTHER CLOTHING                               | 1,000,000          |   | 0                                 | 1,000,000                |                     |
| <b>220224</b>                                       | <b>MAINTENANCE SERVICES - GENERAL</b>                   |                    |   | <b>0</b>                          | <b>0</b>                 |                     |
| 22022401  | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP            | 2,000,000          |   | 0                                 | 2,000,000                |                     |
| 22022402  | MAINTENANCE OF OFFICE FURNITURE                         |                    |   | 0                                 | 0                        |                     |
| 22022403  | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       |                    |   | 0                                 | 0                        |                     |
| 22022404  | MAINTENANCE OF OFFICE / IT EQUIPMENTS                   | 2,000,000          |   | 0                                 | 2,000,000                |                     |
| 22022405  | MAINTENANCE OF PLANTS/GENERATORS                        |                    |   | 0                                 | 0                        |                     |
| 22022406  | OTHER MAINTENANCE SERVICES                              |                    |   | 0                                 | 0                        |                     |
| 22022410  | MAINTENANCE OF STREET LIGHTINGS                         |                    |   | 0                                 | 0                        |                     |
| <b>220225</b>                                       | <b>TRAINING - GENERAL</b>                               |                    |   | <b>0</b>                          | <b>0</b>                 |                     |
| 22022501  | LOCAL TRAINING  | 2,000,000          |   | 0                                 | 2,000,000                |                     |
| 22022502  | INTERNATIONAL TRAINING                                  |                    |   | 0                                 | 0                        |                     |
| <b>220226</b>                                       | <b>OTHER SERVICES - GENERAL</b>                         |                    |   | <b>0</b>                          | <b>0</b>                 |                     |
| 22022601  | SECURITY SERVICES                                       |                    |   | 0                                 | 0                        |                     |
| 22022602  | OFFICE RENT   |                    |   | 0                                 | 0                        |                     |
| 22022603  | RESIDENTIAL RENT  |                    |   | 0                                 | 0                        |                     |
| 22022604  | SECURITY VOTE (INCLUDING OPERATIONS)                    | 1,000,000          |   | 0                                 | 1,000,000                |                     |
| 22022605  | CLEANING & FUMIGATION SERVICES                          | 1,500,000          |   | 0                                 | 1,500,000                |                     |
| <b>220227</b>                                       | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                    |   | <b>0</b>                          | <b>0</b>                 |                     |
| 22022701  | FINANCIAL CONSULTING                                    |                    |   | 0                                 | 0                        |                     |
| 22022702  | INFORMATION TECHNOLOGY CONSULTING                       | 1,000,000          |   | 0                                 | 1,000,000                |                     |
| 22022703  | LEGAL SERVICES  | 1,000,000          |   | 0                                 | 1,000,000                |                     |
| <b>220228</b>                                       | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  |                    |   | <b>0</b>                          | <b>0</b>                 |                     |
| 22022801  | MOTOR VEHICLE FUEL COST                                 | 2,000,000          |   | 0                                 | 2,000,000                |                     |
| 22022802  | OTHER TRANSPORT EQUIPMENT FUEL COST                     |                    |   | 0                                 | 0                        |                     |
| 22022803  | PLANT / GENERATOR FUEL COST                             | 2,000,000          |   | 0                                 | 2,000,000                |                     |
| 22022806  | COOKING GAS/FUEL COST                                   |                    |   | 0                                 | 0                        |                     |
| <b>220229</b>                                       | <b>FINANCIAL CHARGES - GENERAL</b>                      |                    |   | <b>0</b>                          | <b>0</b>                 |                     |
| 22022901  | BANK CHARGES (OTHER THAN INTEREST)                      | 100,000            |   | 0                                 | 100,000                  |                     |
| <b>220220</b>                                       | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   |                    |   | <b>0</b>                          | <b>0</b>                 |                     |
| 22022001  | REFRESHMENT & MEALS                                     | 1,000,000          |   | 0                                 | 1,000,000                |                     |
| 22022002  | HONORARIUM & SITTING ALLOWANCE                          | 1,000,000          |   | 0                                 | 1,000,000                |                     |
| 22022003  | PUBLICITY & ADVERTISEMENTS                              | 1,000,000          |   | 0                                 | 1,000,000                |                     |
| 22022004  | MEDICAL EXPENSES-LOCAL                                  | 2,000,000          |   | 0                                 | 2,000,000                |                     |
| 22022006  | POSTAGES & COURIER SERVICES                             | 1,000,000          |   | 0                                 | 1,000,000                |                     |
| 22022007  | WELFARE PACKAGES  | 1,000,000          |   | 0                                 | 1,000,000                |                     |
| 22022008  | SUBSCRIPTION TO PROFESSIONAL BODIES                     | 1,000,000          |   | 0                                 | 1,000,000                |                     |
| 22022041  | CONTINGENCY   |                    |   | 0                                 | 0                        |                     |
| 22022042  | RECURRENT ADJUSTMENT                                    |                    |   | 0                                 | 0                        |                     |
|   | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>66,834,000</b>  |   | <b>0</b>                          | <b>66,834,000</b>        |                     |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>MINISTRY OF HIGHER EDUCATION</b> |   | <b>051800100100</b> |   |                                   |                          |
|-------------------------------------|---|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                | <b>DETAILED EXPENDITURE</b>                       | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                            |   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                           | <b>PERSONNEL COST</b>                             |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                         | <b>SALARY</b>                                     |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                       | <b>SALARIES AND WAGES</b>                         | <b>35,000,000</b>   |   | <b>0</b>                          | <b>35,000,000</b>        |
| 21010101                            | SALARY  |                     |   | 0                                 | 0                        |
| 21010102                            | OVER TIME PAYMENTS                                |                     |   | 0                                 | 0                        |
| 21010103                            | CONSOLIDATED REVENUE FUND CHARGE- SALARIES        |                     |   | 0                                 | 0                        |
| <b>2102</b>                         | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>         |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                       | <b>ALLOWANCES</b>                                 |                     |   | <b>0</b>                          | <b>0</b>                 |
| 21020101                            | NON REGULAR ALLOWANCES                            |                     |   | 0                                 | 0                        |
| <b>22</b>                           | <b>OTHER RECURRENT COSTS</b>                      |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                         | <b>OVERHEAD COST</b>                              |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                       | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>           |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022101                            | LOCAL TRAVEL & TRANSPORT: TRAINING                | 5,000,000           |   | 0                                 | 5,000,000                |
| 22022102                            | LOCAL TRAVEL & TRANSPORT: OTHERS                  |                     |   | 0                                 | 0                        |
| 22022103                            | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING        |                     |   | 0                                 | 0                        |
| 22022104                            | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS          | 10,000,000          |   | 0                                 | 10,000,000               |
| <b>220222</b>                       | <b>UTILITIES - GENERAL</b>                        |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022201                            | ELECTRICITY CHARGES                               | 759,000             |   | 0                                 | 759,000                  |
| 22022202                            | TELEPHONE CHARGES                                 | 525,000             |   | 0                                 | 525,000                  |
| 22022203                            | INTERNET ACCESS CHARGES                           | 1,000,000           |   | 0                                 | 1,000,000                |
| 22022204                            | SATELLITE BROADCASTING ACCESS CHARGES             |                     |   | 0                                 | 0                        |
| <b>220223</b>                       | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>         |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022301                            | OFFICE STATIONERIES/COMPUTER CONSUMABLES          | 3,000,000           |   | 0                                 | 3,000,000                |
| 22022302                            | BOOKS   |                     |   | 0                                 | 0                        |
| 22022303                            | NEWSPAPERS  | 64,000              |   | 0                                 | 64,000                   |
| 22022304                            | MAGAZINES & PERIODICALS                           | 2,000,000           |   | 0                                 | 2,000,000                |
| 22022305                            | PRINTING OF NON SECURITY DOCUMENTS                |                     |   | 0                                 | 0                        |
| 22022306                            | PRINTING OF SECURITY DOCUMENTS                    | 2,608,000           |   | 0                                 | 2,608,000                |
| <b>220224</b>                       | <b>MAINTENANCE SERVICES - GENERAL</b>             |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022401                            | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP      | 5,000,000           |   | 0                                 | 5,000,000                |
| 22022402                            | MAINTENANCE OF OFFICE FURNITURE                   | 2,520,000           |   | 0                                 | 2,520,000                |
| 22022403                            | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 3,050,000           |   | 0                                 | 3,050,000                |
| 22022404                            | MAINTENANCE OF OFFICE / IT EQUIPMENTS             | 3,500,000           |   | 0                                 | 3,500,000                |
| 22022405                            | MAINTENANCE OF PLANTS/GENERATORS                  | 7,000,000           |   | 0                                 | 7,000,000                |
| 22022406                            | OTHER MAINTENANCE SERVICES                        | 710,000             |   | 0                                 | 710,000                  |
| <b>220225</b>                       | <b>TRAINING - GENERAL</b>                         |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022501                            | LOCAL TRAINING                                    | 3,625,000           |   | 0                                 | 3,625,000                |
| 22022502                            | INTERNATIONAL TRAINING                            |                     |   | 0                                 | 0                        |
| <b>220226</b>                       | <b>OTHER SERVICES - GENERAL</b>                   | <b>50,000</b>       |   | <b>0</b>                          | <b>50,000</b>            |
| 22022601                            | SECURITY SERVICES                                 |                     |   | 0                                 | 0                        |
| 22022602                            | OFFICE RENT                                       |                     |   | 0                                 | 0                        |
| <b>220228</b>                       | <b>FUEL &amp; LUBRICANTS - GENERAL</b>            |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022801                            | MOTOR VEHICLE FUEL COST                           | 2,500,000           |   | 0                                 | 2,500,000                |
| 22022802                            | OTHER TRANSPORT EQUIPMENT FUEL COST               |                     |   | 0                                 | 0                        |
| 22022803                            | PLANT / GENERATOR FUEL COST                       |                     |   | 0                                 | 0                        |
| <b>220229</b>                       | <b>FINANCIAL CHARGES - GENERAL</b>                |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022901                            | BANK CHARGES (OTHER THAN INTEREST)                | 150,000             |   | 0                                 | 150,000                  |
| 22022902                            | INSURANCE PREMIUM                                 |                     |   | 0                                 | 0                        |
| 22022904                            | OTHER CRF BANK CHARGES                            |                     |   | 0                                 | 0                        |
| <b>220220</b>                       | <b>MISCELLANEOUS EXPENSES GENERAL</b>             |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022001                            | REFRESHMENT & MEALS                               |                     |   | 0                                 | 0                        |
| 22022002                            | HONORARIUM & SITTING ALLOWANCE                    |                     |   | 0                                 | 0                        |
| 22022003                            | PUBLICITY & ADVERTISEMENTS                        |                     |   | 0                                 | 0                        |
| <b>2203</b>                         | <b>INSURANCE PREMIUM</b>                          |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220301</b>                       | <b>STAFF LOANS &amp; ADVANCES</b>                 |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2204</b>                         | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>           |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220401</b>                       | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>             |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220402</b>                       | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>           |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22040203                            | CONTRIBUTION TO INTERNATIONAL ORGANIZATION        |                     |   | 0                                 | 0                        |
| 22040204                            | EXTERNAL FINANCIAL OBLIGATIONS                    |                     |   | 0                                 | 0                        |
|                                     | <b>TOTAL RECURRENT EXPENDITURE</b>                | <b>88,061,000</b>   |   | <b>0</b>                          | <b>88,061,000</b>        |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| ABBA ASHIGAR COLLEGE OF BUSINESS & ADMINISTRATIVE STUDIES O12500600100 |  |                    |                                  |                            |                    |
|--|--|--------------------|----------------------------------|----------------------------|--------------------|
| ECONOMIC CODE  | DETAILED EXPENDITURE                             | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
| <b>2</b>   |  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>21</b>  | <b>PERSONNEL COST</b>                            |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2101</b>  | <b>SALARY</b>                                    |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210101</b>  | <b>SALARIES AND WAGES</b>                        | <b>212,834,000</b> |                                  | <b>0</b>                   | <b>212,834,000</b> |
| 21010101   | SALARY   |                    |                                  | 0                          | 0                  |
| 21010102   | OVER TIME PAYMENTS                               |                    |                                  | 0                          | 0                  |
| 21010103   | CONSOLIDATED REVENUE FUND CHARGE- SALARIES       |                    |                                  | 0                          | 0                  |
| <b>2102</b>  | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>        |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210201</b>  | <b>ALLOWANCES</b>                                |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 21020101   | NON REGULAR ALLOWANCES                           |                    |                                  | 0                          | 0                  |
| <b>220221</b>  | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          | <b>1,000,000</b>   |                                  | <b>0</b>                   | <b>1,000,000</b>   |
| 22022101   | LOCAL TRAVEL & TRANSPORT: TRAINING               |                    |                                  | 0                          | 0                  |
| 22022102   | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                    |                                  | 0                          | 0                  |
| 22022103   | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING       |                    |                                  | 0                          | 0                  |
| 22022104   | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS         |                    |                                  | 0                          | 0                  |
| <b>220222</b>  | <b>UTILITIES - GENERAL</b>                       | <b>1,500,000</b>   |                                  | <b>0</b>                   | <b>1,500,000</b>   |
| 22022201   | ELECTRICITY CHARGES                              |                    |                                  | 0                          | 0                  |
| 22022202   | TELEPHONE CHARGES                                |                    |                                  | 0                          | 0                  |
| 22022203   | INTERNET ACCESS CHARGES                          |                    |                                  | 0                          | 0                  |
| 22022204   | SATELLITE BROADCASTING ACCESS CHARGES            |                    |                                  | 0                          | 0                  |
| 22022205   | WATER RATES                                      |                    |                                  | 0                          | 0                  |
| <b>220223</b>  | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        | <b>1,000,000</b>   |                                  | <b>0</b>                   | <b>1,000,000</b>   |
| 22022301   | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                    |                                  | 0                          | 0                  |
| 22022302   | BOOKS  |                    |                                  | 0                          | 0                  |
| 22022303   | NEWSPAPERS                                       |                    |                                  | 0                          | 0                  |
| <b>220224</b>  | <b>MAINTENANCE SERVICES - GENERAL</b>            | <b>2,000,000</b>   |                                  | <b>0</b>                   | <b>2,000,000</b>   |
| 22022401   | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                    |                                  | 0                          | 0                  |
| 22022402   | MAINTENANCE OF OFFICE FURNITURE                  |                    |                                  | 0                          | 0                  |
| <b>220228</b>  | <b>FUEL &amp; LUBRICANTS - GENERAL</b>           | <b>436,000</b>     |                                  | <b>0</b>                   | <b>436,000</b>     |
| 22022801   | MOTOR VEHICLE FUEL COST                          |                    |                                  | 0                          | 0                  |
| 22022802   | OTHER TRANSPORT EQUIPMENT FUEL COST              |                    |                                  | 0                          | 0                  |
| <b>220229</b>  | <b>FINANCIAL CHARGES - GENERAL</b>               | <b>10,000</b>      |                                  | <b>0</b>                   | <b>10,000</b>      |
| 22022901   | BANK CHARGES (OTHER THAN INTEREST)               |                    |                                  | 0                          | 0                  |
| 22022902   | INSURANCE PREMIUM                                |                    |                                  | 0                          | 0                  |
| <b>220220</b>  | <b>MISCELLANEOUS EXPENSES GENERAL</b>            | <b>1,575,000</b>   |                                  | <b>0</b>                   | <b>1,575,000</b>   |
| 22022001   | REFRESHMENT & MEALS                              |                    |                                  | 0                          | 0                  |
| 22022002   | HONORARIUM & SITTING ALLOWANCE                   |                    |                                  | 0                          | 0                  |
| <b>2203</b>  |  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>220301</b>  | <b>STAFF LOAN &amp; ADVANCES</b>                 | <b>545,000</b>     |                                  | <b>0</b>                   | <b>545,000</b>     |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>220,900,000</b> |                                  | <b>0</b>                   | <b>220,900,000</b> |



**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| KASHIM IBRAHIM COLLEGE OF EDUCATION |  |                    |                                  |                            |                    |
|-------------------------------------|--|--------------------|----------------------------------|----------------------------|--------------------|
| 051701900100                        |  |                    |                                  |                            |                    |
| ECONOMIC CODE                       | DETAILED EXPENDITURE                                     | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
| <b>2</b>                            |  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>21</b>                           | <b>PERSONNEL COST</b>                                    |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2101</b>                         | <b>SALARY</b>  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210101</b>                       | <b>SALARIES AND WAGES</b>                                | <b>850,000,000</b> |                                  | <b>0</b>                   | <b>850,000,000</b> |
| 21010101                            | SALARY   |                    |                                  | 0                          | 0                  |
| 21010102                            | OVER TIME PAYMENTS                                       |                    |                                  | 0                          | 0                  |
| 21010103                            | CONSOLIDATED REVENUE FUND CHARGE- SALARIES               |                    |                                  | 0                          | 0                  |
| <b>2102</b>                         | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210201</b>                       | <b>ALLOWANCES</b>  | <b>20,000,000</b>  |                                  | <b>0</b>                   | <b>20,000,000</b>  |
| 21020101                            | NON REGULAR ALLOWANCES                                   |                    |                                  | 0                          | 0                  |
| <b>22</b>                           | <b>OTHER RECURRENT COSTS</b>                             |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2202</b>                         | <b>OVERHEAD COST</b>                                     |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>220221</b>                       | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                  | <b>2,000,000</b>   |                                  | <b>0</b>                   | <b>2,000,000</b>   |
| 22022101                            | LOCAL TRAVEL & TRANSPORT: TRAINING                       |                    |                                  | 0                          | 0                  |
| 22022102                            | LOCAL TRAVEL & TRANSPORT: OTHERS                         |                    |                                  | 0                          | 0                  |
| 22022104                            | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                 |                    |                                  | 0                          | 0                  |
| <b>220222</b>                       | <b>UTILITIES - GENERAL</b>                               | <b>3,000,000</b>   |                                  | <b>0</b>                   | <b>3,000,000</b>   |
| 22022201                            | ELECTRICITY CHARGES                                      |                    |                                  | 0                          | 0                  |
| 22022202                            | TELEPHONE CHARGES  |                    |                                  | 0                          | 0                  |
| <b>220223</b>                       | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                | <b>3,000,000</b>   |                                  | <b>0</b>                   | <b>3,000,000</b>   |
| 22022301                            | OFFICE STATIONERIES/COMPUTER CONSUMABLES                 |                    |                                  | 0                          | 0                  |
| 22022302                            | BOOKS  |                    |                                  | 0                          | 0                  |
| 22022303                            | NEWSPAPERS   |                    |                                  | 0                          | 0                  |
| 22022313                            | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC) |                    |                                  | 0                          | 0                  |
| <b>220224</b>                       | <b>MAINTENANCE SERVICES - GENERAL</b>                    | <b>3,000,000</b>   |                                  | <b>0</b>                   | <b>3,000,000</b>   |
| 22022401                            | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT         |                    |                                  | 0                          | 0                  |
| 22022402                            | MAINTENANCE OF OFFICE FURNITURE                          |                    |                                  | 0                          | 0                  |
| <b>220226</b>                       | <b>OTHER SERVICES - GENERAL</b>                          | <b>30,000,000</b>  |                                  | <b>0</b>                   | <b>30,000,000</b>  |
| 22022601                            | SECURITY SERVICES  |                    |                                  | 0                          | 0                  |
| 22022602                            | OFFICE RENT  |                    |                                  | 0                          | 0                  |
|                                     | <b>TOTAL RECURRENT EXPENDITURE</b>                       | <b>911,000,000</b> |                                  | <b>0</b>                   | <b>911,000,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

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

| ECONOMIC CODE | DETAILED EXPENDITURE                              | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
|---------------|---|--------------------|----------------------------------|----------------------------|--------------------|
| <b>2</b>      |   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>21</b>     | <b>PERSONNEL COST</b>                             |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2101</b>   | <b>SALARY</b>                                     |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                         | <b>717,500,000</b> |                                  | <b>0</b>                   | <b>717,500,000</b> |
| 21010101      | SALARY  |                    |                                  | 0                          | 0                  |
| 21010102      | OVER TIME PAYMENTS                                |                    |                                  | 0                          | 0                  |
| 21010103      | CONSOLIDATED REVENUE FUND CHARGE- SALARIES        |                    |                                  | 0                          | 0                  |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                      |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2202</b>   | <b>OVERHEAD COST</b>                              |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>220221</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>           |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022101      | LOCAL TRAVEL & TRANSPORT: TRAINING                | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022102      | LOCAL TRAVEL & TRANSPORT: OTHERS                  | 1,000,000          |                                  | 0                          | 1,000,000          |
| 22022103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING        |                    |                                  | 0                          | 0                  |
| <b>220223</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>         |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022301      | OFFICE STATIONERIES/COMPUTER CONSUMABLES          | 1,000,000          |                                  | 0                          | 1,000,000          |
| 22022302      | BOOKS   | 1,000,000          |                                  | 0                          | 1,000,000          |
| 22022310      | TEACHING AIDS / INSTRUCTION MATERIALS             | 1,500,000          |                                  | 0                          | 1,500,000          |
| 22022311      | FOOD STUFF / CATERING MATERIALS SUPPLIES          |                    |                                  | 0                          | 0                  |
| <b>220224</b> | <b>MAINTENANCE SERVICES - GENERAL</b>             |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022401      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP      | 1,000,000          |                                  | 0                          | 1,000,000          |
| 22022402      | MAINTENANCE OF OFFICE FURNITURE                   | 1,000,000          |                                  | 0                          | 1,000,000          |
| 22022403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS |                    |                                  | 0                          | 0                  |
| 22022404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS             | 1,000,000          |                                  | 0                          | 1,000,000          |
| 22022405      | MAINTENANCE OF PLANTS/GENERATORS                  |                    |                                  | 0                          | 0                  |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>                | <b>727,000,000</b> |                                  | <b>0</b>                   | <b>727,000,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| RAMAT POLYTECHNIC 051701800100 |   |                      |                                  |                            |                      |
|--------------------------------|---|----------------------|----------------------------------|----------------------------|----------------------|
| ECONOMIC CODE                  | DETAILED EXPENDITURE                                  | BUDGET 2020          | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE    |
| <b>2</b>                       |   |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>21</b>                      | <b>PERSONNEL COST</b>                                 |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>2101</b>                    | <b>SALARY</b>   |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>210101</b>                  | <b>SALARIES AND WAGES</b>                             | <b>1,023,475,000</b> |                                  | <b>0</b>                   | <b>1,023,475,000</b> |
| 21010101                       | SALARY  |                      |                                  | 0                          | 0                    |
| 21010102                       | OVER TIME PAYMENTS                                    |                      |                                  | 0                          | 0                    |
| 21010103                       | CONSOLIDATED REVENUE FUND CHARGE- SALARIES            |                      |                                  | 0                          | 0                    |
| <b>2102</b>                    | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>             |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>210201</b>                  | <b>ALLOWANCES</b>                                     | <b>10,000,000</b>    |                                  | <b>0</b>                   | <b>10,000,000</b>    |
| 21020101                       | NON REGULAR ALLOWANCES                                |                      |                                  | 0                          | 0                    |
| <b>22</b>                      | <b>OTHER RECURRENT COSTS</b>                          |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>2202</b>                    | <b>OVERHEAD COST</b>                                  |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>220221</b>                  | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>               | <b>3,116,000</b>     |                                  | <b>0</b>                   | <b>3,116,000</b>     |
| 22022101                       | LOCAL TRAVEL & TRANSPORT: TRAINING                    |                      |                                  | 0                          | 0                    |
| 22022102                       | LOCAL TRAVEL & TRANSPORT: OTHERS                      |                      |                                  | 0                          | 0                    |
| <b>220222</b>                  | <b>UTILITIES - GENERAL</b>                            | <b>1,050,000</b>     |                                  | <b>0</b>                   | <b>1,050,000</b>     |
| 22022201                       | ELECTRICITY CHARGES                                   |                      |                                  | 0                          | 0                    |
| 22022202                       | TELEPHONE CHARGES                                     |                      |                                  | 0                          | 0                    |
| 22022203                       | INTERNET ACCESS CHARGES                               |                      |                                  | 0                          | 0                    |
| <b>220223</b>                  | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>             | <b>1,000,000</b>     |                                  | <b>0</b>                   | <b>1,000,000</b>     |
| 22022301                       | OFFICE STATIONERIES/COMPUTER CONSUMABLES              |                      |                                  | 0                          | 0                    |
| 22022302                       | BOOKS   |                      |                                  | 0                          | 0                    |
| 22022303                       | NEWSPAPERS  |                      |                                  | 0                          | 0                    |
| <b>220224</b>                  | <b>MAINTENANCE SERVICES - GENERAL</b>                 | <b>1,000,000</b>     |                                  | <b>0</b>                   | <b>1,000,000</b>     |
| 22022401                       | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT      |                      |                                  | 0                          | 0                    |
| 22022402                       | MAINTENANCE OF OFFICE FURNITURE                       |                      |                                  | 0                          | 0                    |
| <b>220225</b>                  | <b>TRAINING - GENERAL</b>                             | <b>400,000</b>       |                                  | <b>0</b>                   | <b>400,000</b>       |
| 22022501                       | LOCAL TRAINING  |                      |                                  | 0                          | 0                    |
| 22022502                       | INTERNATIONAL TRAINING                                |                      |                                  | 0                          | 0                    |
| <b>220228</b>                  | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                | <b>519,000</b>       |                                  | <b>0</b>                   | <b>519,000</b>       |
| 22022801                       | MOTOR VEHICLE FUEL COST                               |                      |                                  | 0                          | 0                    |
| 22022802                       | OTHER TRANSPORT EQUIPMENT FUEL COST                   |                      |                                  | 0                          | 0                    |
| 22022803                       | PLANT / GENERATOR FUEL COST                           |                      |                                  | 0                          | 0                    |
| <b>220229</b>                  | <b>FINANCIAL CHARGES - GENERAL</b>                    | <b>90,000</b>        |                                  | <b>0</b>                   | <b>90,000</b>        |
| 22022901                       | BANK CHARGES (OTHER THAN INTEREST)                    |                      |                                  | 0                          | 0                    |
| 22022902                       | INSURANCE PREMIUM                                     |                      |                                  | 0                          | 0                    |
| <b>2203</b>                    |   |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>220301</b>                  | <b>STAFF LOANS AND ADVANCES</b>                       | <b>1,000,000</b>     |                                  | <b>0</b>                   | <b>1,000,000</b>     |
| <b>23</b>                      | <b>RESEARCH AND DEVELOPMENT - RECURRENT</b>           |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>2305</b>                    | <b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b> |                      |                                  | <b>0</b>                   | <b>0</b>             |
| <b>230501</b>                  | <b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b> |                      |                                  | <b>0</b>                   | <b>0</b>             |
| 23050101                       | RESEARCH AND DEVELOPMENT - RECURRENT (R&D)            |                      |                                  | 0                          | 0                    |
|                                | <b>TOTAL RECURRENT EXPENDITURE</b>                    | <b>1,041,650,000</b> | <b>0</b>                         | <b>0</b>                   | <b>1,041,650,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| BORNO STATE LIBRARY BOARD |   |                    |                                  |                            |                    | 051700800100 |  |
|---------------------------|---|--------------------|----------------------------------|----------------------------|--------------------|--------------|--|
| ECONOMIC CODE             | DETAILED EXPENDITURE                                    | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |              |  |
| <b>2</b>                  |   |                    |                                  | <b>0</b>                   | <b>0</b>           |              |  |
| <b>21</b>                 | <b>PERSONNEL COST</b>                                   |                    |                                  | <b>0</b>                   | <b>0</b>           |              |  |
| <b>2101</b>               | <b>SALARY</b>   |                    |                                  | <b>0</b>                   | <b>0</b>           |              |  |
| <b>210101</b>             | <b>SALARIES AND WAGES</b>                               | <b>126,000,000</b> |                                  | <b>0</b>                   | <b>126,000,000</b> |              |  |
| 21010101                  | SALARY  |                    |                                  | 0                          | 0                  |              |  |
| 21010102                  | OVER TIME PAYMENTS                                      |                    |                                  | 0                          | 0                  |              |  |
| 21010103                  | CONSOLIDATED REVENUE FUND CHARGE- SALARIES              |                    |                                  | 0                          | 0                  |              |  |
| <b>2102</b>               | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                    |                                  | <b>0</b>                   | <b>0</b>           |              |  |
| <b>210201</b>             | <b>ALLOWANCES</b>                                       | <b>8,000,000</b>   |                                  | <b>0</b>                   | <b>8,000,000</b>   |              |  |
| 21020101                  | NON REGULAR ALLOWANCES                                  |                    |                                  | 0                          | 0                  |              |  |
| <b>22</b>                 | <b>OTHER RECURRENT COSTS</b>                            |                    |                                  | <b>0</b>                   | <b>0</b>           |              |  |
| <b>2202</b>               | <b>OVERHEAD COST</b>                                    |                    |                                  | <b>0</b>                   | <b>0</b>           |              |  |
| <b>220221</b>             | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>1,000,000</b>   |                                  | <b>0</b>                   | <b>1,000,000</b>   |              |  |
| 22022101                  | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                    |                                  | 0                          | 0                  |              |  |
| 22022102                  | LOCAL TRAVEL & TRANSPORT: OTHERS                        |                    |                                  | 0                          | 0                  |              |  |
| <b>220222</b>             | <b>UTILITIES - GENERAL</b>                              | <b>3,000,000</b>   |                                  | <b>0</b>                   | <b>3,000,000</b>   |              |  |
| 22022201                  | ELECTRICITY CHARGES                                     |                    |                                  | 0                          | 0                  |              |  |
| 22022202                  | TELEPHONE CHARGES                                       |                    |                                  | 0                          | 0                  |              |  |
| 22022203                  | INTERNET ACCESS CHARGES                                 |                    |                                  | 0                          | 0                  |              |  |
| 22022204                  | SATELLITE BROADCASTING ACCESS CHARGES                   |                    |                                  | 0                          | 0                  |              |  |
| <b>220223</b>             | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>2,000,000</b>   |                                  | <b>0</b>                   | <b>2,000,000</b>   |              |  |
| 22022301                  | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                    |                                  | 0                          | 0                  |              |  |
| 22022302                  | BOOKS   |                    |                                  | 0                          | 0                  |              |  |
| 22022303                  | NEWSPAPERS  |                    |                                  | 0                          | 0                  |              |  |
| 22022304                  | MAGAZINES & PERIODICALS                                 |                    |                                  | 0                          | 0                  |              |  |
| 22022305                  | PRINTING OF NON SECURITY DOCUMENTS                      |                    |                                  | 0                          | 0                  |              |  |
| <b>220224</b>             | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>3,000,000</b>   |                                  | <b>0</b>                   | <b>3,000,000</b>   |              |  |
| 22022401                  | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                    |                                  | 0                          | 0                  |              |  |
| 22022402                  | MAINTENANCE OF OFFICE FURNITURE                         |                    |                                  | 0                          | 0                  |              |  |
| 22022403                  | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       |                    |                                  | 0                          | 0                  |              |  |
| 22022404                  | MAINTENANCE OF OFFICE / IT EQUIPMENTS                   |                    |                                  | 0                          | 0                  |              |  |
| <b>220225</b>             | <b>TRAINING - GENERAL</b>                               | <b>2,000,000</b>   |                                  | <b>0</b>                   | <b>2,000,000</b>   |              |  |
| 22022501                  | LOCAL TRAINING  |                    |                                  | 0                          | 0                  |              |  |
| 22022502                  | INTERNATIONAL TRAINING                                  |                    |                                  | 0                          | 0                  |              |  |
| <b>220227</b>             | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                    |                                  | <b>0</b>                   | <b>0</b>           |              |  |
| 22022701                  | FINANCIAL CONSULTING                                    |                    |                                  | 0                          | 0                  |              |  |
| 22022702                  | INFORMATION TECHNOLOGY CONSULTING                       |                    |                                  | 0                          | 0                  |              |  |
| <b>220228</b>             | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>3,000,000</b>   |                                  | <b>0</b>                   | <b>3,000,000</b>   |              |  |
| 22022801                  | MOTOR VEHICLE FUEL COST                                 |                    |                                  | 0                          | 0                  |              |  |
| 22022802                  | OTHER TRANSPORT EQUIPMENT FUEL COST                     |                    |                                  | 0                          | 0                  |              |  |
| 22022803                  | PLANT / GENERATOR FUEL COST                             |                    |                                  | 0                          | 0                  |              |  |
| <b>220229</b>             | <b>FINANCIAL CHARGES - GENERAL</b>                      |                    |                                  | <b>0</b>                   | <b>0</b>           |              |  |
| 22022901                  | BANK CHARGES (OTHER THAN INTEREST)                      |                    |                                  | 0                          | 0                  |              |  |
| 22022902                  | INSURANCE PREMIUM                                       |                    |                                  | 0                          | 0                  |              |  |
| 22022905                  | INTEREST/DISCOUNT ON FOREIGN LOAN                       |                    |                                  | 0                          | 0                  |              |  |
|                           | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>148,000,000</b> |                                  | <b>0</b>                   | <b>148,000,000</b> |              |  |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>COLLEGE OF EDUCATION WAKA-BIU</b> |  | <b>051701900200</b> |   |                                   |                          |
|--------------------------------------|--|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                 | <b>DETAILED EXPENDITURE</b>                      | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                             |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                            | <b>PERSONNEL COST</b>                            |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                          | <b>SALARY</b>                                    | <b>890,000,000</b>  |   | <b>0</b>                          | <b>890,000,000</b>       |
| <b>210101</b>                        | <b>SALARIES AND WAGES</b>                        |                     |   | <b>0</b>                          | <b>0</b>                 |
| 21010101                             | SALARY   |                     |   | 0                                 | 0                        |
| <b>22</b>                            | <b>OTHER RECURRENT COSTS</b>                     |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                          | <b>OVERHEAD COST</b>                             |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                        | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          | <b>1,512,000</b>    |   | <b>0</b>                          | <b>1,512,000</b>         |
| 22022101                             | LOCAL TRAVEL & TRANSPORT: TRAINING               |                     |   | 0                                 | 0                        |
| 22022102                             | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                     |   | 0                                 | 0                        |
| 22022103                             | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING       |                     |   | 0                                 | 0                        |
| <b>220222</b>                        | <b>UTILITIES - GENERAL</b>                       | <b>1,000,000</b>    |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022201                             | ELECTRICITY CHARGES                              |                     |   | 0                                 | 0                        |
| 22022202                             | TELEPHONE CHARGES                                |                     |   | 0                                 | 0                        |
| 22022203                             | INTERNET ACCESS CHARGES                          |                     |   | 0                                 | 0                        |
| <b>220223</b>                        | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        | <b>1,500,000</b>    |   | <b>0</b>                          | <b>1,500,000</b>         |
| 22022301                             | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                     |   | 0                                 | 0                        |
| 22022302                             | BOOKS  |                     |   | 0                                 | 0                        |
| <b>220224</b>                        | <b>MAINTENANCE SERVICES - GENERAL</b>            | <b>3,000,000</b>    |   | <b>0</b>                          | <b>3,000,000</b>         |
| 22022401                             | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                     |   | 0                                 | 0                        |
| 22022402                             | MAINTENANCE OF OFFICE FURNITURE                  |                     |   | 0                                 | 0                        |
| <b>220226</b>                        | <b>OTHER SERVICES - GENERAL</b>                  | <b>3,000,000</b>    |   | <b>0</b>                          | <b>3,000,000</b>         |
| 22022601                             | SECURITY SERVICES                                |                     |   | 0                                 | 0                        |
| 22022602                             | OFFICE RENT                                      |                     |   | 0                                 | 0                        |
| <b>220228</b>                        | <b>FUEL &amp; LUBRICANTS - GENERAL</b>           | <b>2,500,000</b>    |   | <b>0</b>                          | <b>2,500,000</b>         |
| 22022801                             | MOTOR VEHICLE FUEL COST                          |                     |   | 0                                 | 0                        |
| 22022802                             | OTHER TRANSPORT EQUIPMENT FUEL COST              |                     |   | 0                                 | 0                        |
| <b>220220</b>                        | <b>MISCELLANEOUS EXPENSES GENERAL</b>            | <b>2,000,000</b>    |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022001                             | REFRESHMENT & MEALS                              |                     |   | 0                                 | 0                        |
| 22022002                             | HONORARIUM & SITTING ALLOWANCE                   |                     |   | 0                                 | 0                        |
| <b>220401</b>                        | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>            |                     |   | <b>0</b>                          | <b>0</b>                 |
|                                      | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>904,512,000</b>  |   | <b>0</b>                          | <b>904,512,000</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| AGENCY FOR MASS LITERACY 051701000100 |  |                    |                                  |                            |                    |
|---------------------------------------|--|--------------------|----------------------------------|----------------------------|--------------------|
| ECONOMIC CODE                         | DETAILED EXPENDITURE   | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
| <b>2</b>                              |  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>21</b>                             | <b>PERSONNEL COST</b>  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 2101                                  | SALARY   |                    |                                  | 0                          | 0                  |
| 210101                                | SALARIES AND WAGES   | 520,000,000        |                                  | 0                          | 520,000,000        |
| 21010101                              | SALARY   |                    |                                  | 0                          | 0                  |
| 21010102                              | OVER TIME PAYMENTS   |                    |                                  | 0                          | 0                  |
| 21010103                              | CONSOLIDATED REVENUE FUND CHARGE- SALARIES                             |                    |                                  | 0                          | 0                  |
| <b>2102</b>                           | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                              | <b>7,000,000</b>   |                                  | <b>0</b>                   | <b>7,000,000</b>   |
| 210201                                | ALLOWANCES   |                    |                                  | 0                          | 0                  |
| 21020101                              | NON REGULAR ALLOWANCES   |                    |                                  | 0                          | 0                  |
| <b>220221</b>                         | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                                |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022101                              | LOCAL TRAVEL & TRANSPORT: TRAINING                                     | 1,000,000          |                                  | 0                          | 1,000,000          |
| 22022102                              | LOCAL TRAVEL & TRANSPORT: OTHERS                                       | 1,000,000          |                                  | 0                          | 1,000,000          |
| <b>220222</b>                         | <b>UTILITIES - GENERAL</b>   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022201                              | ELECTRICITY CHARGES  | 2,000,000          |                                  | 0                          | 2,000,000          |
| 22022202                              | TELEPHONE CHARGES  | 500,000            |                                  | 0                          | 500,000            |
| 22022203                              | INTERNET ACCESS CHARGES  | 500,000            |                                  | 0                          | 500,000            |
| 22022204                              | SATELLITE BROADCASTING ACCESS CHARGES                                  |                    |                                  | 0                          | 0                  |
| 22022205                              | WATER RATES  | 1,000,000          |                                  | 0                          | 1,000,000          |
| 22022209                              | INTERACTIVE LEARNING NETWORK   | 200,000            |                                  | 0                          | 200,000            |
| 22022210                              | SOFTWARE CHARGES/ LICENCE RENEWAL                                      |                    |                                  | 0                          | 0                  |
| <b>220223</b>                         | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                              |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022301                              | OFFICE STATIONERIES/COMPUTER CONSUMABLES                               | 500,000            |                                  | 0                          | 500,000            |
| 22022302                              | BOOKS  |                    |                                  | 0                          | 0                  |
| 22022303                              | NEWSPAPERS   |                    |                                  | 0                          | 0                  |
| 22022304                              | MAGAZINES & PERIODICALS  | 400,000            |                                  | 0                          | 400,000            |
| 22022310                              | TEACHING AIDS / INSTRUCTION MATERIALS                                  | 1,000,000          |                                  | 0                          | 1,000,000          |
| 22022311                              | FOOD STUFF / CATERING MATERIALS SUPPLIES                               | 500,000            |                                  | 0                          | 500,000            |
| 22022312                              | PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS | 200,000            |                                  | 0                          | 200,000            |
| 22022313                              | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)               |                    |                                  | 0                          | 0                  |
| <b>220224</b>                         | <b>MAINTENANCE SERVICES - GENERAL</b>                                  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022401                              | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP                           | 300,000            |                                  | 0                          | 300,000            |
| 22022402                              | MAINTENANCE OF OFFICE FURNITURE  | 440,000            |                                  | 0                          | 440,000            |
| 22022403                              | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS                      | 770,000            |                                  | 0                          | 770,000            |
| 22022404                              | MAINTENANCE OF OFFICE / IT EQUIPMENTS                                  | 165,000            |                                  | 0                          | 165,000            |
| 22022405                              | MAINTENANCE OF PLANTS/GENERATORS                                       | 275,000            |                                  | 0                          | 275,000            |
| 22022406                              | OTHER MAINTENANCE SERVICES   |                    |                                  | 0                          | 0                  |
| <b>220225</b>                         | <b>TRAINING - GENERAL</b>  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022501                              | LOCAL TRAINING   | 990,000            |                                  | 0                          | 990,000            |
| 22022502                              | INTERNATIONAL TRAINING   |                    |                                  | 0                          | 0                  |
| <b>220227</b>                         | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>                |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022701                              | FINANCIAL CONSULTING   |                    |                                  | 0                          | 0                  |
| 22022702                              | INFORMATION TECHNOLOGY CONSULTING                                      |                    |                                  | 0                          | 0                  |
| 22022703                              | LEGAL SERVICES   |                    |                                  | 0                          | 0                  |
| 22022709                              | AUDITING OF ACCOUNTS   |                    |                                  | 0                          | 0                  |
| <b>220228</b>                         | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                                 |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022801                              | MOTOR VEHICLE FUEL COST  | 123,000            |                                  | 0                          | 123,000            |
| 22022802                              | OTHER TRANSPORT EQUIPMENT FUEL COST                                    | 114,000            |                                  | 0                          | 114,000            |
| 22022803                              | PLANT / GENERATOR FUEL COST  | 139,000            |                                  | 0                          | 139,000            |
| <b>220229</b>                         | <b>FINANCIAL CHARGES - GENERAL</b>                                     |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022901                              | BANK CHARGES (OTHER THAN INTEREST)                                     | 100,000            |                                  | 0                          | 100,000            |
| 22022902                              | INSURANCE PREMIUM  |                    |                                  | 0                          | 0                  |
| <b>220220</b>                         | <b>MISCELLANEOUS EXPENSES GENERAL</b>                                  |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22022001                              | REFRESHMENT & MEALS  | 190,000            |                                  | 0                          | 190,000            |
| 22022002                              | HONORARIUM & SITTING ALLOWANCE   | 100,000            |                                  | 0                          | 100,000            |
| 22022003                              | PUBLICITY & ADVERTISEMENTS   |                    |                                  | 0                          | 0                  |
| 22022004                              | MEDICAL EXPENSES-LOCAL   |                    |                                  | 0                          | 0                  |
| 22022006                              | POSTAGES & COURIER SERVICES  | 50,000             |                                  | 0                          | 50,000             |
| 22022007                              | WELFARE PACKAGES   | 50,000             |                                  | 0                          | 50,000             |
| 22022008                              | SUBSCRIPTION TO PROFESSIONAL BODIES                                    | 50,000             |                                  | 0                          | 50,000             |
| 22022009                              | SPORTING ACTIVITIES  | 50,000             |                                  | 0                          | 50,000             |
| 22022010                              | DIRECT TEACHING & LABORATORY COST                                      | 50,000             |                                  | 0                          | 50,000             |
| 22022014                              | ANNUAL BUDGET EXPENSES & ADMINISTRATION                                | 100,000            |                                  | 0                          | 100,000            |
| 22022041                              | CONTINGENCY  |                    |                                  | 0                          | 0                  |
| 22022042                              | RECURRENT ADJUSTMENT   |                    |                                  | 0                          | 0                  |
|                                       | <b>TOTAL RECURRENT EXPENDITURE</b>                                     | <b>539,856,000</b> |                                  | <b>0</b>                   | <b>539,856,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE UNIVERSAL BASIC EDUCATION BOARD</b> |  |                    |   |                                   |                          |
|--|--|--------------------|---|-----------------------------------|--------------------------|
| <b>051700300100</b>                                |  |                    |   |                                   |                          |
| <b>ECONOMIC CODE</b>                               | <b>DETAILED EXPENDITURE</b>                      | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>   |  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>  | <b>PERSONNEL COST</b>                            |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>  | <b>SALARY</b>                                    |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                                      | <b>SALARIES AND WAGES</b>                        | <b>497,000,000</b> |   | <b>0</b>                          | <b>497,000,000</b>       |
| 21010101   | SALARY   |                    |   | 0                                 | 0                        |
| <b>2102</b>  | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>        |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                                      | <b>ALLOWANCES</b>                                | <b>125,000,000</b> |   | <b>0</b>                          | <b>125,000,000</b>       |
| 21020101   | NON REGULAR ALLOWANCES                           |                    |   | 0                                 | 0                        |
| <b>22</b>  | <b>OTHER RECURRENT COSTS</b>                     |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>  | <b>OVERHEAD COST</b>                             |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                                      | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          | <b>2,000,000</b>   |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022101   | LOCAL TRAVEL & TRANSPORT: TRAINING               |                    |   | 0                                 | 0                        |
| 22022102   | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                    |   | 0                                 | 0                        |
| <b>220222</b>                                      | <b>UTILITIES - GENERAL</b>                       | <b>3,000,000</b>   |   | <b>0</b>                          | <b>3,000,000</b>         |
| 22022201   | ELECTRICITY CHARGES                              |                    |   | 0                                 | 0                        |
| 22022202   | TELEPHONE CHARGES                                |                    |   | 0                                 | 0                        |
| 22022203   | INTERNET ACCESS CHARGES                          |                    |   | 0                                 | 0                        |
| <b>220223</b>                                      | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        | <b>200,000,000</b> |   | <b>0</b>                          | <b>200,000,000</b>       |
| 22022301   | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                    |   | 0                                 | 0                        |
| 22022302   | BOOKS  |                    |   | 0                                 | 0                        |
| <b>220224</b>                                      | <b>MAINTENANCE SERVICES - GENERAL</b>            | <b>8,000,000</b>   |   | <b>0</b>                          | <b>8,000,000</b>         |
| 22022401   | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                    |   | 0                                 | 0                        |
| 22022402   | MAINTENANCE OF OFFICE FURNITURE                  |                    |   | 0                                 | 0                        |
| <b>220225</b>                                      | <b>TRAINING - GENERAL</b>                        |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022501   | LOCAL TRAINING                                   | 10,000,000         |   | 0                                 | 10,000,000               |
| 22022502   | INTERNATIONAL TRAINING                           |                    |   | 0                                 | 0                        |
| <b>220226</b>                                      | <b>OTHER SERVICES - GENERAL</b>                  |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022601   | SECURITY SERVICES                                |                    |   | 0                                 | 0                        |
| <b>220220</b>                                      | <b>MISCELLANEOUS EXPENSES GENERAL</b>            | <b>10,000,000</b>  |   | <b>0</b>                          | <b>10,000,000</b>        |
| 22022001   | REFRESHMENT & MEALS                              | 1,000,000          |   | 0                                 | 1,000,000                |
| 22022002   | HONORARIUM & SITTING ALLOWANCE                   |                    |   | 0                                 | 0                        |
| 23050101   | RESEARCH AND DEVELOPMENT - RECURRENT (R&D)       | 20,000,000         |   | 0                                 | 20,000,000               |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>876,000,000</b> |   | <b>0</b>                          | <b>876,000,000</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE SCHOLARSHIP BOARD 051705600100</b> |   |                    |   |                                   |                          |
|---|---|--------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                              | <b>DETAILED EXPENDITURE</b>                           | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>  |   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>   | <b>PERSONNEL COST</b>                                 |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                                       | <b>SALARY</b>   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                                     | <b>SALARIES AND WAGES</b>                             | <b>14,000,000</b>  |   | <b>0</b>                          | <b>14,000,000</b>        |
| 21010101  | SALARY  |                    |   | 0                                 | 0                        |
| 21010102  | OVER TIME PAYMENTS                                    |                    |   | 0                                 | 0                        |
| <b>2102</b>                                       | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>             |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                                     | <b>ALLOWANCES</b>                                     | <b>5,000,000</b>   |   | <b>0</b>                          | <b>5,000,000</b>         |
| 21020101  | NON REGULAR ALLOWANCES                                |                    |   | 0                                 | 0                        |
| <b>22</b>   | <b>OTHER RECURRENT COSTS</b>                          |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                                       | <b>OVERHEAD COST</b>                                  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                                     | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>               |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022101  | LOCAL TRAVEL & TRANSPORT: TRAINING                    | 3,000,000          |   | 0                                 | 3,000,000                |
| 22022102  | LOCAL TRAVEL & TRANSPORT: OTHERS                      | 3,000,000          |   | 0                                 | 3,000,000                |
| 22022103  | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING            | 3,000,000          |   | 0                                 | 3,000,000                |
| 22022104  | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS              |                    |   | 0                                 | 0                        |
| <b>220222</b>                                     | <b>UTILITIES - GENERAL</b>                            | <b>500,000</b>     |   | <b>0</b>                          | <b>500,000</b>           |
| 22022201  | ELECTRICITY CHARGES                                   |                    |   | 0                                 | 0                        |
| 22022202  | TELEPHONE CHARGES                                     |                    |   | 0                                 | 0                        |
| 22022203  | INTERNET ACCESS CHARGES                               | 2,000,000          |   | 0                                 | 2,000,000                |
| <b>220223</b>                                     | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>             |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22022301  | OFFICE STATIONERIES/COMPUTER CONSUMABLES              | 1,000,000          |   | 0                                 | 1,000,000                |
| 22022302  | BOOKS   |                    |   | 0                                 | 0                        |
| <b>220224</b>                                     | <b>MAINTENANCE SERVICES - GENERAL</b>                 | <b>500,000</b>     |   | <b>0</b>                          | <b>500,000</b>           |
| 22022401  | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT      |                    |   | 0                                 | 0                        |
| 22022402  | MAINTENANCE OF OFFICE FURNITURE                       |                    |   | 0                                 | 0                        |
| <b>220228</b>                                     | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                | <b>300,000</b>     |   | <b>0</b>                          | <b>300,000</b>           |
| 22022801  | MOTOR VEHICLE FUEL COST                               |                    |   | 0                                 | 0                        |
| 22022802  | OTHER TRANSPORT EQUIPMENT FUEL COST                   |                    |   | 0                                 | 0                        |
| <b>220229</b>                                     | <b>FINANCIAL CHARGES - GENERAL</b>                    | <b>60,000</b>      |   | <b>0</b>                          | <b>60,000</b>            |
| 22022901  | BANK CHARGES (OTHER THAN INTEREST)                    |                    |   | 0                                 | 0                        |
| 22022902  | INSURANCE PREMIUM                                     |                    |   | 0                                 | 0                        |
| <b>220220</b>                                     | <b>MISCELLANEOUS EXPENSES GENERAL</b>                 | <b>1,000,000</b>   |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022001  | REFRESHMENT & MEALS                                   |                    |   | 0                                 | 0                        |
| 22022002  | HONORARIUM & SITTING ALLOWANCE                        |                    |   | 0                                 | 0                        |
| <b>220301</b>                                     | <b>STAFF LOAN &amp; ADVANCES</b>                      |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>230501</b>                                     | <b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b> |                    |   | <b>0</b>                          | <b>0</b>                 |
| 23050101  | RESEARCH AND DEVELOPMENT - RECURRENT (R&D)            |                    |   | 0                                 | 0                        |
|   | <b>TOTAL RECURRENT EXPENDITURE</b>                    | <b>33,360,000</b>  |   | <b>0</b>                          | <b>33,360,000</b>        |



**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE UNIVERSITY</b> |  | <b>051702100100</b> |   |                                   |                          |
|-------------------------------|--|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>          | <b>DETAILED EXPENDITURE</b>                      | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                      |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                     | <b>PERSONNEL COST</b>                            |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                   | <b>SALARY</b>                                    |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                 | <b>SALARIES AND WAGES</b>                        | <b>350,000,000</b>  |   | <b>0</b>                          | <b>350,000,000</b>       |
| 21010101                      | SALARY   |                     |   | 0                                 | 0                        |
| <b>2202</b>                   | <b>OVERHEAD COST</b>                             |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                 | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022101                      | LOCAL TRAVEL & TRANSPORT: TRAINING               | 2,000,000           |   | 0                                 | 2,000,000                |
| 22022102                      | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                     |   | 0                                 | 0                        |
| 22022103                      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING       |                     |   | 0                                 | 0                        |
| 22022104                      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS         |                     |   | 0                                 | 0                        |
| <b>220222</b>                 | <b>UTILITIES - GENERAL</b>                       | <b>2,000,000</b>    |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022201                      | ELECTRICITY CHARGES                              |                     |   | 0                                 | 0                        |
| <b>220223</b>                 | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        | <b>5,000,000</b>    |   | <b>0</b>                          | <b>5,000,000</b>         |
| 22022301                      | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                     |   | 0                                 | 0                        |
| 22022302                      | BOOKS  |                     |   | 0                                 | 0                        |
| <b>220224</b>                 | <b>MAINTENANCE SERVICES - GENERAL</b>            | <b>3,000,000</b>    |   | <b>0</b>                          | <b>3,000,000</b>         |
| 22022401                      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                     |   | 0                                 | 0                        |
| 22022402                      | MAINTENANCE OF OFFICE FURNITURE                  |                     |   | 0                                 | 0                        |
| <b>220226</b>                 | <b>OTHER SERVICES - GENERAL</b>                  | <b>1,000,000</b>    |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022601                      | SECURITY SERVICES                                |                     |   | 0                                 | 0                        |
| 22022602                      | OFFICE RENT                                      |                     |   | 0                                 | 0                        |
| <b>220228</b>                 | <b>FUEL &amp; LUBRICANTS - GENERAL</b>           | <b>1,000,000</b>    |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022801                      | MOTOR VEHICLE FUEL COST                          |                     |   | 0                                 | 0                        |
| 22022802                      | OTHER TRANSPORT EQUIPMENT FUEL COST              |                     |   | 0                                 | 0                        |
| 22022803                      | PLANT / GENERATOR FUEL COST                      |                     |   | 0                                 | 0                        |
| 22022804                      | AIRCRAFT FUEL COST                               |                     |   | 0                                 | 0                        |
| 22022805                      | SEA BOAT FUEL COST                               |                     |   | 0                                 | 0                        |
| 22022806                      | COOKING GAS/FUEL COST                            |                     |   | 0                                 | 0                        |
| <b>220229</b>                 | <b>FINANCIAL CHARGES - GENERAL</b>               | <b>100,000</b>      |   | <b>0</b>                          | <b>100,000</b>           |
| 22022901                      | BANK CHARGES (OTHER THAN INTEREST)               |                     |   | 0                                 | 0                        |
|                               | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>364,100,000</b>  |   | <b>0</b>                          | <b>364,100,000</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>NOMADIC EDUCATION</b> |  | <b>051701100100</b> |   |                                   |                          |
|--------------------------|--|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>     | <b>DETAILED EXPENDITURE</b>                | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                 |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                | <b>PERSONNEL COST</b>                      |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>              | <b>SALARY</b>                              |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>            | <b>SALARIES AND WAGES</b>                  | <b>12,096,000</b>   |   | <b>0</b>                          | <b>12,096,000</b>        |
| 21010101                 | SALARY                                     |                     |   | 0                                 | 0                        |
| 21010102                 | OVER TIME PAYMENTS                         |                     |   | 0                                 | 0                        |
| 21010103                 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES |                     |   | 0                                 | 0                        |
| <b>2102</b>              | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>            | <b>ALLOWANCES</b>                          | <b>1,752,000</b>    |   | <b>0</b>                          | <b>1,752,000</b>         |
| 21020101                 | NON REGULAR ALLOWANCES                     |                     |   | 0                                 | 0                        |
| <b>22</b>                | <b>OTHER RECURRENT COSTS</b>               |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>              | <b>OVERHEAD COST</b>                       |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>            | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>    | <b>262,000</b>      |   | <b>0</b>                          | <b>262,000</b>           |
| 22022101                 | LOCAL TRAVEL & TRANSPORT: TRAINING         |                     |   | 0                                 | 0                        |
| 22022102                 | LOCAL TRAVEL & TRANSPORT: OTHERS           |                     |   | 0                                 | 0                        |
| <b>220222</b>            | <b>UTILITIES - GENERAL</b>                 | <b>105,000</b>      |   | <b>0</b>                          | <b>105,000</b>           |
| 22022201                 | ELECTRICITY CHARGES                        |                     |   | 0                                 | 0                        |
| 22022202                 | TELEPHONE CHARGES                          |                     |   | 0                                 | 0                        |
| 22022203                 | INTERNET ACCESS CHARGES                    |                     |   | 0                                 | 0                        |
| <b>220223</b>            | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>  | <b>105,000</b>      |   | <b>0</b>                          | <b>105,000</b>           |
| 22022301                 | OFFICE STATIONERIES/COMPUTER CONSUMABLES   |                     |   | 0                                 | 0                        |
| 22022302                 | BOOKS                                      |                     |   | 0                                 | 0                        |
| <b>220228</b>            | <b>FUEL &amp; LUBRICANTS - GENERAL</b>     |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022801                 | MOTOR VEHICLE FUEL COST                    |                     |   | 0                                 | 0                        |
| 22022802                 | OTHER TRANSPORT EQUIPMENT FUEL COST        |                     |   | 0                                 | 0                        |
| <b>220229</b>            | <b>FINANCIAL CHARGES - GENERAL</b>         |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022901                 | BANK CHARGES (OTHER THAN INTEREST)         |                     |   | 0                                 | 0                        |
| 22040203                 | CONTRIBUTION TO INTERNATIONAL ORGANIZATION |                     |   | 0                                 | 0                        |
| 22040204                 | EXTERNAL FINANCIAL OBLIGATIONS             |                     |   | 0                                 | 0                        |
|                          | <b>TOTAL RECURRENT EXPENDITURE</b>         | <b>14,320,000</b>   |   | <b>0</b>                          | <b>14,320,000</b>        |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>EDUCATION ENDOWMENT FUND</b> |   | <b>051706500100</b> |   |                                   |                          |
|---------------------------------|---|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>            | <b>DETAILED EXPENDITURE</b>               | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                        |   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                       | <b>PERSONNEL COST</b>                     |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                     | <b>SALARY</b>                             |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                   | <b>SALARIES AND WAGES</b>                 | <b>7,468,000</b>    |   | <b>0</b>                          | <b>7,468,000</b>         |
| 21010101                        | SALARY                                    |                     |   | 0                                 | 0                        |
| 21010102                        | OVER TIME PAYMENTS                        |                     |   | 0                                 | 0                        |
| <b>2102</b>                     | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b> |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                   | <b>ALLOWANCES</b>                         | <b>1,000,000</b>    |   | <b>0</b>                          | <b>1,000,000</b>         |
| 21020101                        | NON REGULAR ALLOWANCES                    |                     |   | 0                                 | 0                        |
| <b>22</b>                       | <b>OTHER RECURRENT COSTS</b>              |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                     | <b>OVERHEAD COST</b>                      |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                   | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>   | <b>250,000</b>      |   | <b>0</b>                          | <b>250,000</b>           |
| 22022101                        | LOCAL TRAVEL & TRANSPORT: TRAINING        |                     |   | 0                                 | 0                        |
| 22022102                        | LOCAL TRAVEL & TRANSPORT: OTHERS          |                     |   | 0                                 | 0                        |
| <b>220222</b>                   | <b>UTILITIES - GENERAL</b>                | <b>250,000</b>      |   | <b>0</b>                          | <b>250,000</b>           |
| 22022201                        | ELECTRICITY CHARGES                       |                     |   | 0                                 | 0                        |
| 22022202                        | TELEPHONE CHARGES                         |                     |   | 0                                 | 0                        |
| <b>220223</b>                   | <b>MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>250,000</b>      |   | <b>0</b>                          | <b>250,000</b>           |
| 22022301                        | OFFICE STATIONERIES/COMPUTER CONSUMABLES  |                     |   | 0                                 | 0                        |
| 22022302                        | BOOKS                                     |                     |   | 0                                 | 0                        |
| <b>220226</b>                   | <b>OTHER SERVICES - GENERAL</b>           | <b>100,000</b>      |   | <b>0</b>                          | <b>100,000</b>           |
| 22022601                        | SECURITY SERVICES                         |                     |   | 0                                 | 0                        |
| <b>220228</b>                   | <b>FUEL &amp; LUBRICANTS - GENERAL</b>    | <b>50,000</b>       |   | <b>0</b>                          | <b>50,000</b>            |
| 22022801                        | MOTOR VEHICLE FUEL COST                   |                     |   | 0                                 | 0                        |
| <b>220229</b>                   | <b>FINANCIAL CHARGES - GENERAL</b>        | <b>20,000</b>       |   | <b>0</b>                          | <b>20,000</b>            |
| 22022901                        | BANK CHARGES (OTHER THAN INTEREST)        |                     |   | 0                                 | 0                        |
| <b>220220</b>                   | <b>MISCELLANEOUS EXPENSES GENERAL</b>     | <b>250,000</b>      |   | <b>0</b>                          | <b>250,000</b>           |
| 22022041                        | CONTINGENCY                               |                     |   | 0                                 | 0                        |
|                                 | <b>TOTAL RECURRENT EXPENDITURE</b>        | <b>9,638,000</b>    |   | <b>0</b>                          | <b>9,638,000</b>         |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BUDGET &amp; PLANNING</b> |   | <b>O22000300100</b> |   |                                   |                          |
|------------------------------|---|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>         | <b>DETAILED EXPENDITURE</b>                             | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                     |   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                    | <b>PERSONNEL COST</b>                                   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                  | <b>SALARY</b>   |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                | <b>SALARIES AND WAGES</b>                               | <b>300,000,000</b>  |   | <b>0</b>                          | <b>300,000,000</b>       |
| 21010101                     | SALARY  | 21,000,000          |   | 0                                 | 21,000,000               |
| 21010102                     | OVER TIME PAYMENTS                                      |                     |   | 0                                 | 0                        |
| 21010103                     | CONSOLIDATED REVENUE FUND CHARGE- SALARIES              |                     |   | 0                                 | 0                        |
| <b>22</b>                    | <b>OTHER RECURRENT COSTS</b>                            |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                  | <b>OVERHEAD COST</b>                                    |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>5,000,000</b>    |   | <b>0</b>                          | <b>5,000,000</b>         |
| 22022101                     | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                     |   | 0                                 | 0                        |
| 22022102                     | LOCAL TRAVEL & TRANSPORT: OTHERS                        |                     |   | 0                                 | 0                        |
| 22022103                     | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING              |                     |   | 0                                 | 0                        |
| <b>220222</b>                | <b>UTILITIES - GENERAL</b>                              | <b>6,000,000</b>    |   | <b>0</b>                          | <b>6,000,000</b>         |
| 22022201                     | ELECTRICITY CHARGES                                     |                     |   | 0                                 | 0                        |
| 22022202                     | TELEPHONE CHARGES                                       |                     |   | 0                                 | 0                        |
| 22022203                     | INTERNET ACCESS CHARGES                                 |                     |   | 0                                 | 0                        |
| 22022210                     | SOFTWARE CHARGES/ LICENCE RENEWAL                       |                     |   | 0                                 | 0                        |
| <b>220223</b>                | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>105,000,000</b>  |   | <b>0</b>                          | <b>105,000,000</b>       |
| 22022301                     | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                     |   | 0                                 | 0                        |
| 22022302                     | BOOKS   |                     |   | 0                                 | 0                        |
| <b>220224</b>                | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>10,000,000</b>   |   | <b>0</b>                          | <b>10,000,000</b>        |
| 22022401                     | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                     |   | 0                                 | 0                        |
| 22022402                     | MAINTENANCE OF OFFICE FURNITURE                         |                     |   | 0                                 | 0                        |
| <b>220225</b>                | <b>TRAINING - GENERAL</b>                               |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022501                     | LOCAL TRAINING  | 25,000,000          |   | 0                                 | 25,000,000               |
| 22022502                     | INTERNATIONAL TRAINING                                  |                     |   | 0                                 | 0                        |
| <b>220226</b>                | <b>OTHER SERVICES - GENERAL</b>                         |                     |   | <b>0</b>                          | <b>0</b>                 |
| 22022601                     | SECURITY SERVICES                                       |                     |   | 0                                 | 0                        |
| 22022602                     | OFFICE RENT   |                     |   | 0                                 | 0                        |
| <b>220227</b>                | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>10,000,000</b>   |   | <b>0</b>                          | <b>10,000,000</b>        |
| 22022701                     | FINANCIAL CONSULTING                                    |                     |   | 0                                 | 0                        |
| 22022702                     | INFORMATION TECHNOLOGY CONSULTING                       |                     |   | 0                                 | 0                        |
| <b>220228</b>                | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>2,000,000</b>    |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022801                     | MOTOR VEHICLE FUEL COST                                 |                     |   | 0                                 | 0                        |
| 22022802                     | OTHER TRANSPORT EQUIPMENT FUEL COST                     |                     |   | 0                                 | 0                        |
| <b>220229</b>                | <b>FINANCIAL CHARGES - GENERAL</b>                      | <b>1,000,000</b>    |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022901                     | BANK CHARGES (OTHER THAN INTEREST)                      |                     |   | 0                                 | 0                        |
| 22022902                     | INSURANCE PREMIUM                                       |                     |   | 0                                 | 0                        |
| 22022904                     | OTHER CRF BANK CHARGES                                  |                     |   | 0                                 | 0                        |
| <b>220220</b>                | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>100,000</b>      |   | <b>0</b>                          | <b>100,000</b>           |
| 22022001                     | REFRESHMENT & MEALS                                     |                     |   | 0                                 | 0                        |
| <b>220301</b>                | <b>STAFF LOANS</b>                                      |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>2204</b>                  | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>220401</b>                | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                   | <b>100,000</b>      |   | <b>0</b>                          | <b>100,000</b>           |
|                              | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>485,200,000</b>  |   | <b>0</b>                          | <b>485,200,000</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

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

| ECONOMIC CODE | DETAILED EXPENDITURE                                    | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
|---------------|---|--------------------|----------------------------------|----------------------------|--------------------|
| <b>2</b>      |   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>21</b>     | <b>PERSONNEL COST</b>                                   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>2101</b>   | <b>SALARY</b>   |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                               | <b>715,269,000</b> |                                  | <b>0</b>                   | <b>715,269,000</b> |
| 21010101      | SALARY  |                    |                                  | 0                          | 0                  |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                    |                    |                                  | <b>0</b>                   | <b>0</b>           |
| <b>220221</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>8,000,000</b>   |                                  | <b>0</b>                   | <b>8,000,000</b>   |
| 22022101      | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                    |                                  | 0                          | 0                  |
| 22022102      | LOCAL TRAVEL & TRANSPORT: OTHERS                        |                    |                                  | 0                          | 0                  |
| <b>220222</b> | <b>UTILITIES - GENERAL</b>                              | <b>5,000,000</b>   |                                  | <b>0</b>                   | <b>5,000,000</b>   |
| 22022201      | ELECTRICITY CHARGES                                     |                    |                                  | 0                          | 0                  |
| 22022202      | TELEPHONE CHARGES                                       |                    |                                  | 0                          | 0                  |
| <b>220223</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>5,000,000</b>   |                                  | <b>0</b>                   | <b>5,000,000</b>   |
| 22022301      | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                    |                                  | 0                          | 0                  |
| 22022302      | BOOKS   |                    |                                  | 0                          | 0                  |
| <b>220224</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>7,000,000</b>   |                                  | <b>0</b>                   | <b>7,000,000</b>   |
| 22022401      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                    |                                  | 0                          | 0                  |
| 22022402      | MAINTENANCE OF OFFICE FURNITURE                         |                    |                                  | 0                          | 0                  |
| <b>220225</b> | <b>TRAINING - GENERAL</b>                               | <b>5,000,000</b>   |                                  | <b>0</b>                   | <b>5,000,000</b>   |
| 22022501      | LOCAL TRAINING  |                    |                                  | 0                          | 0                  |
| 22022502      | INTERNATIONAL TRAINING                                  |                    |                                  | 0                          | 0                  |
| <b>220227</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>3,000,000</b>   |                                  | <b>0</b>                   | <b>3,000,000</b>   |
| 22022701      | FINANCIAL CONSULTING                                    |                    |                                  | 0                          | 0                  |
| 22022702      | INFORMATION TECHNOLOGY CONSULTING                       |                    |                                  | 0                          | 0                  |
| <b>220220</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>10,000,000</b>  |                                  | <b>0</b>                   | <b>10,000,000</b>  |
| 22022001      | REFRESHMENT & MEALS                                     |                    |                                  | 0                          | 0                  |
| 22022002      | HONORARIUM & SITTING ALLOWANCE                          |                    |                                  | 0                          | 0                  |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                   | <b>2,000,000</b>   |                                  | <b>0</b>                   | <b>2,000,000</b>   |
| <b>220402</b> | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>                 |                    |                                  | <b>0</b>                   | <b>0</b>           |
| 22040203      | CONTRIBUTION TO INTERNATIONAL ORGANIZATION              |                    |                                  | 0                          | 0                  |
| 22040204      | EXTERNAL FINANCIAL OBLIGATIONS                          |                    |                                  | 0                          | 0                  |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>760,269,000</b> |                                  | <b>0</b>                   | <b>760,269,000</b> |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO LIVESTOCK PROJECT 021511100100</b> |  |                    |   |                                   |                          |
|---|--|--------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                        | <b>DETAILED EXPENDITURE</b>                      | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                                    |  |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                                   | <b>PERSONNEL COST</b>                            |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                                 | <b>SALARY</b>                                    | <b>10,000,000</b>  |   | <b>0</b>                          | <b>10,000,000</b>        |
| <b>210101</b>                               | <b>SALARIES AND WAGES</b>                        |                    |   | <b>0</b>                          | <b>0</b>                 |
| 21010101                                    | SALARY   |                    |   | 0                                 | 0                        |
| 21010102                                    | OVER TIME PAYMENTS                               |                    |   | 0                                 | 0                        |
| 21010103                                    | CONSOLIDATED REVENUE FUND CHARGE- SALARIES       |                    |   | 0                                 | 0                        |
| <b>2102</b>                                 | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>        |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                               | <b>ALLOWANCES</b>                                | <b>250,000</b>     |   | <b>0</b>                          | <b>250,000</b>           |
| 21020101                                    | NON REGULAR ALLOWANCES                           |                    |   | 0                                 | 0                        |
| <b>22</b>                                   | <b>OTHER RECURRENT COSTS</b>                     |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>                                 | <b>OVERHEAD COST</b>                             |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                               | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>          | <b>250,000</b>     |   | <b>0</b>                          | <b>250,000</b>           |
| 22022101                                    | LOCAL TRAVEL & TRANSPORT: TRAINING               |                    |   | 0                                 | 0                        |
| 22022102                                    | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                    |   | 0                                 | 0                        |
| 22022103                                    | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING       |                    |   | 0                                 | 0                        |
| 22022104                                    | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS         |                    |   | 0                                 | 0                        |
| <b>220222</b>                               | <b>UTILITIES - GENERAL</b>                       | <b>500,000</b>     |   | <b>0</b>                          | <b>500,000</b>           |
| 22022201                                    | ELECTRICITY CHARGES                              |                    |   | 0                                 | 0                        |
| 22022202                                    | TELEPHONE CHARGES                                |                    |   | 0                                 | 0                        |
| <b>220223</b>                               | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>        | <b>250,000</b>     |   | <b>0</b>                          | <b>250,000</b>           |
| 22022301                                    | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                    |   | 0                                 | 0                        |
| 22022302                                    | BOOKS  |                    |   | 0                                 | 0                        |
| <b>220224</b>                               | <b>MAINTENANCE SERVICES - GENERAL</b>            | <b>250,000</b>     |   | <b>0</b>                          | <b>250,000</b>           |
| 22022401                                    | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                    |   | 0                                 | 0                        |
| 22022402                                    | MAINTENANCE OF OFFICE FURNITURE                  |                    |   | 0                                 | 0                        |
| <b>220228</b>                               | <b>FUEL &amp; LUBRICANTS - GENERAL</b>           | <b>100,000</b>     |   | <b>0</b>                          | <b>100,000</b>           |
| 22022801                                    | MOTOR VEHICLE FUEL COST                          |                    |   | 0                                 | 0                        |
| 22022802                                    | OTHER TRANSPORT EQUIPMENT FUEL COST              |                    |   | 0                                 | 0                        |
| 22022803                                    | PLANT / GENERATOR FUEL COST                      |                    |   | 0                                 | 0                        |
| 22022804                                    | AIRCRAFT FUEL COST                               |                    |   | 0                                 | 0                        |
| 22022805                                    | SEA BOAT FUEL COST                               |                    |   | 0                                 | 0                        |
| <b>220229</b>                               | <b>FINANCIAL CHARGES - GENERAL</b>               | <b>50,000</b>      |   | <b>0</b>                          | <b>50,000</b>            |
| 22022901                                    | BANK CHARGES (OTHER THAN INTEREST)               |                    |   | 0                                 | 0                        |
| 22022902                                    | INSURANCE PREMIUM                                |                    |   | 0                                 | 0                        |
| 22022904                                    | OTHER CRF BANK CHARGES                           |                    |   | 0                                 | 0                        |
| <b>220301</b>                               | <b>STAFF LOANS AND ADVANCES</b>                  | <b>50,000</b>      |   | <b>0</b>                          | <b>50,000</b>            |
| <b>2204</b>                                 | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>          |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220401</b>                               | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>            |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220402</b>                               | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>          |                    |   | <b>0</b>                          | <b>0</b>                 |
| 22040203                                    | CONTRIBUTION TO INTERNATIONAL ORGANIZATION       |                    |   | 0                                 | 0                        |
| 22040204                                    | EXTERNAL FINANCIAL OBLIGATIONS                   |                    |   | 0                                 | 0                        |
|   | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>11,700,000</b>  |   | <b>0</b>                          | <b>11,700,000</b>        |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>MINISTRY OF SPECIAL DUTIES</b> |  | <b>O111101900100</b> |   |                                   |                          |
|-----------------------------------|--|----------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>              | <b>DETAILED EXPENDITURE</b>                | <b>BUDGET 2020</b>   | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>                          |  |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>                         | <b>PERSONNEL COST</b>                      |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>                       | <b>SALARY</b>                              |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>                     | <b>SALARIES AND WAGES</b>                  | <b>25,000,000</b>    |   | <b>0</b>                          | <b>25,000,000</b>        |
| 21010101                          | SALARY                                     |                      |   | 0                                 | 0                        |
| 21010102                          | OVER TIME PAYMENTS                         |                      |   | 0                                 | 0                        |
| 21010103                          | CONSOLIDATED REVENUE FUND CHARGE- SALARIES |                      |   | 0                                 | 0                        |
| <b>2102</b>                       | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>  |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>                     | <b>ALLOWANCES</b>                          | <b>5,000,000</b>     |   | <b>0</b>                          | <b>5,000,000</b>         |
| 21020101                          | NON REGULAR ALLOWANCES                     |                      |   | 0                                 | 0                        |
| <b>2202</b>                       | <b>OVERHEAD COST</b>                       |                      |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>                     | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>    |                      |   | <b>0</b>                          | <b>0</b>                 |
| 22022101                          | LOCAL TRAVEL & TRANSPORT: TRAINING         |                      |   | 0                                 | 0                        |
| 22022102                          | LOCAL TRAVEL & TRANSPORT: OTHERS           |                      |   | 0                                 | 0                        |
| 22022103                          | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING |                      |   | 0                                 | 0                        |
| 22022104                          | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS   |                      |   | 0                                 | 0                        |
| <b>220222</b>                     | <b>UTILITIES - GENERAL</b>                 | <b>1,000,000</b>     |   | <b>0</b>                          | <b>1,000,000</b>         |
| 22022201                          | ELECTRICITY CHARGES                        |                      |   | 0                                 | 0                        |
| 22022202                          | TELEPHONE CHARGES                          |                      |   | 0                                 | 0                        |
| <b>220223</b>                     | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>  | <b>2,000,000</b>     |   | <b>0</b>                          | <b>2,000,000</b>         |
| 22022301                          | OFFICE STATIONERIES/COMPUTER CONSUMABLES   |                      |   | 0                                 | 0                        |
| 22022302                          | BOOKS                                      |                      |   | 0                                 | 0                        |
| 22022303                          | NEWSPAPERS                                 |                      |   | 0                                 | 0                        |

|               |  |                   |                  |                  |                   |
|---------------|--|-------------------|------------------|------------------|-------------------|
| 22022312      | PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS |                   |                  | 0                | 0                 |
| 22022313      | PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)               |                   |                  | 0                | 0                 |
| <b>220224</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                                  | <b>5,000,000</b>  |                  | <b>0</b>         | <b>5,000,000</b>  |
| 22022401      | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT                       |                   |                  | 0                | 0                 |
| 22022411      | MAINTENANCE OF COMMUNICATION EQUIPMENT                                 |                   |                  | 0                | 0                 |
| 22022412      | MAINTENANCE OF MARKETS/PUBLIC PLACES                                   |                   |                  | 0                | 0                 |
| 22022413      | MINOR ROAD MAINTENANCE   |                   |                  | 0                | 0                 |
| <b>220225</b> | <b>TRAINING - GENERAL</b>  | <b>1,000,000</b>  |                  | <b>0</b>         | <b>1,000,000</b>  |
| 22022501      | LOCAL TRAINING   |                   |                  | 0                | 0                 |
| 22022502      | INTERNATIONAL TRAINING   |                   |                  | 0                | 0                 |
| <b>220227</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>                | <b>1,000,000</b>  |                  | <b>0</b>         | <b>1,000,000</b>  |
| 22022701      | FINANCIAL CONSULTING   |                   |                  | 0                | 0                 |
| 22022702      | INFORMATION TECHNOLOGY CONSULTING                                      |                   |                  | 0                | 0                 |
| 22022703      | LEGAL SERVICES   |                   |                  | 0                | 0                 |
| 22022709      | AUDITING OF ACCOUNTS   |                   |                  | 0                | 0                 |
| <b>220228</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                                 | <b>1,000,000</b>  |                  | <b>0</b>         | <b>1,000,000</b>  |
| 22022801      | MOTOR VEHICLE FUEL COST  |                   |                  | 0                | 0                 |
| 22022802      | OTHER TRANSPORT EQUIPMENT FUEL COST                                    |                   |                  | 0                | 0                 |
| 22022803      | PLANT / GENERATOR FUEL COST  |                   |                  | 0                | 0                 |
| 22022806      | COOKING GAS/FUEL COST  |                   |                  | 0                | 0                 |
| <b>220229</b> | <b>FINANCIAL CHARGES - GENERAL</b>                                     | <b>100,000</b>    |                  | <b>0</b>         | <b>100,000</b>    |
| 22022901      | BANK CHARGES (OTHER THAN INTEREST)                                     |                   |                  | 0                | 0                 |
| 22022902      | INSURANCE PREMIUM  |                   |                  | 0                | 0                 |
| <b>220220</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                                  | <b>3,000,000</b>  | <b>1,920,000</b> | <b>1,920,000</b> | <b>1,080,000</b>  |
| 22022001      | REFRESHMENT & MEALS  |                   |                  | 0                | 0                 |
| 22022002      | HONORARIUM & SITTING ALLOWANCE   |                   |                  | 0                | 0                 |
| <b>2203</b>   |  |                   |                  | <b>0</b>         | <b>0</b>          |
| <b>220301</b> | <b>STAFF LOANS</b>   | <b>1,000,000</b>  |                  | <b>0</b>         | <b>1,000,000</b>  |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                                |                   |                  | <b>0</b>         | <b>0</b>          |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                                  | <b>2,000,000</b>  |                  | <b>0</b>         | <b>2,000,000</b>  |
| 22040111      | CONTRIBUTION TO TRADITIONAL COUNCILS                                   |                   |                  | 0                | 0                 |
|               | <b>TOTAL RECURRENT EXPENDITURE</b>                                     | <b>47,100,000</b> | <b>1,920,000</b> | <b>1,920,000</b> | <b>45,180,000</b> |



**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>BORNO STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY</b> |  | <b>O11113200101</b> |   |                                   |                          |
|--|--|---------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>                                       | <b>DETAILED EXPENDITURE</b>                      | <b>BUDGET 2020</b>  | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>   |  |                     |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>  | <b>PERSONNEL COST</b>                            |                     |   | <b>0</b>                          | <b>0</b>                 |
| 2101   | SALARY   |                     |   | 0                                 | 0                        |
| 210101   | SALARIES AND WAGES                               |                     |   | 0                                 | 0                        |
| 2202   | OVERHEAD COST                                    |                     |   | 0                                 | 0                        |
| 220221   | TRAVEL & TRANSPORT - GENERAL                     | 3,000,000           |   | 0                                 | 3,000,000                |
| 22022101   | LOCAL TRAVEL & TRANSPORT: TRAINING               |                     |   | 0                                 | 0                        |
| 22022102   | LOCAL TRAVEL & TRANSPORT: OTHERS                 |                     |   | 0                                 | 0                        |
| 220222   | UTILITIES - GENERAL                              | 2,500,000           |   | 0                                 | 2,500,000                |
| 22022201   | ELECTRICITY CHARGES                              |                     |   | 0                                 | 0                        |
| 22022202   | TELEPHONE CHARGES                                |                     |   | 0                                 | 0                        |
| 220223   | MATERIALS & SUPPLIES - GENERAL                   | 3,000,000           |   | 0                                 | 3,000,000                |
| 22022301   | OFFICE STATIONERIES/COMPUTER CONSUMABLES         |                     |   | 0                                 | 0                        |
| 22022302   | BOOKS  |                     |   | 0                                 | 0                        |
| 220224   | MAINTENANCE SERVICES - GENERAL                   | 1,000,000           |   | 0                                 | 1,000,000                |
| 22022401   | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT |                     |   | 0                                 | 0                        |
| 22022402   | MAINTENANCE OF OFFICE FURNITURE                  |                     |   | 0                                 | 0                        |
| 220225   | TRAINING - GENERAL                               | 1,000,000           |   | 0                                 | 1,000,000                |
| 22022501   | LOCAL TRAINING                                   |                     |   | 0                                 | 0                        |
| 220226   | OTHER SERVICES - GENERAL                         | 2,000,000           |   | 0                                 | 2,000,000                |
| 22022601   | SECURITY SERVICES                                |                     |   | 0                                 | 0                        |
| 22022603   | RESIDENTIAL RENT                                 |                     |   | 0                                 | 0                        |
| 220228   | FUEL & LUBRICANTS - GENERAL                      | 2,000,000           |   | 0                                 | 2,000,000                |
| 22022801   | MOTOR VEHICLE FUEL COST                          |                     |   | 0                                 | 0                        |
| 22022802   | OTHER TRANSPORT EQUIPMENT FUEL COST              |                     |   | 0                                 | 0                        |
| 220220   | MISCELLANEOUS EXPENSES GENERAL                   | 2,000,000           |   | 0                                 | 2,000,000                |
| 22022001   | REFRESHMENT & MEALS                              |                     |   | 0                                 | 0                        |
| 22022002   | HONORARIUM & SITTING ALLOWANCE                   |                     |   | 0                                 | 0                        |
| 220401   | LOCAL GRANTS AND CONTRIBUTIONS                   | 5,000,000           |   | 0                                 | 5,000,000                |
| 220402   | FOREIGN GRANTS AND CONTRIBUTIONS                 |                     |   | 0                                 | 0                        |
| 22040203   | CONTRIBUTION TO INTERNATIONAL ORGANIZATION       |                     |   | 0                                 | 0                        |
| 22040204   | EXTERNAL FINANCIAL OBLIGATIONS                   |                     |   | 0                                 | 0                        |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>               | <b>26,500,000</b>   |   | <b>0</b>                          | <b>26,500,000</b>        |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| <b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT 055300600100</b> |   |                    |   |                                   |                          |
|---|---|--------------------|---|-----------------------------------|--------------------------|
| <b>ECONOMIC CODE</b>  | <b>DETAILED EXPENDITURE</b>                             | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>  |   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>21</b>   | <b>PERSONNEL COST</b>                                   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2101</b>   | <b>SALARY</b>   |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210101</b>   | <b>SALARIES AND WAGES</b>                               | <b>13,000,000</b>  |   | <b>0</b>                          | <b>13,000,000</b>        |
| 21010101  | SALARY  |                    |   | 0                                 | 0                        |
| 21010102  | OVER TIME PAYMENTS                                      |                    |   | 0                                 | 0                        |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>210201</b>   | <b>ALLOWANCES</b>                                       | <b>1,974,000</b>   |   | <b>0</b>                          | <b>1,974,000</b>         |
| 21020101  | NON REGULAR ALLOWANCES                                  |                    |   | 0                                 | 0                        |
| <b>22</b>   | <b>OTHER RECURRENT COSTS</b>                            |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                    |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220221</b>   | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 | <b>80,000,000</b>  |   | <b>0</b>                          | <b>80,000,000</b>        |
| 22022101  | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                    |   | 0                                 | 0                        |
| 22022102  | LOCAL TRAVEL & TRANSPORT: OTHERS                        |                    |   | 0                                 | 0                        |
| <b>220222</b>   | <b>UTILITIES - GENERAL</b>                              | <b>44,000</b>      |   | <b>0</b>                          | <b>44,000</b>            |
| 22022201  | ELECTRICITY CHARGES                                     |                    |   | 0                                 | 0                        |
| <b>220223</b>   | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>4,400,000</b>   |   | <b>0</b>                          | <b>4,400,000</b>         |
| 22022301  | OFFICE STATIONERIES/COMPUTER CONSUMABLES                |                    |   | 0                                 | 0                        |
| <b>220224</b>   | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>80,000,000</b>  |   | <b>0</b>                          | <b>80,000,000</b>        |
| 22022401  | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT        |                    |   | 0                                 | 0                        |
| 22022402  | MAINTENANCE OF OFFICE FURNITURE                         |                    |   | 0                                 | 0                        |
| <b>220225</b>   | <b>TRAINING - GENERAL</b>                               | <b>5,000,000</b>   |   | <b>0</b>                          | <b>5,000,000</b>         |
| 22022501  | LOCAL TRAINING  |                    |   | 0                                 | 0                        |
| 22022502  | INTERNATIONAL TRAINING                                  |                    |   | 0                                 | 0                        |
| <b>220226</b>   | <b>OTHER SERVICES - GENERAL</b>                         | <b>20,000,000</b>  |   | <b>0</b>                          | <b>20,000,000</b>        |
| 22022601  | SECURITY SERVICES                                       |                    |   | 0                                 | 0                        |
| 22022602  | OFFICE RENT   |                    |   | 0                                 | 0                        |
| <b>220227</b>   | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>30,000,000</b>  |   | <b>0</b>                          | <b>30,000,000</b>        |
| 22022701  | FINANCIAL CONSULTING                                    |                    |   | 0                                 | 0                        |
| 22022702  | INFORMATION TECHNOLOGY CONSULTING                       |                    |   | 0                                 | 0                        |
| <b>220228</b>   | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>100,000,000</b> |   | <b>0</b>                          | <b>100,000,000</b>       |
| 22022801  | MOTOR VEHICLE FUEL COST                                 |                    |   | 0                                 | 0                        |
| <b>220220</b>   | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>9,000,000</b>   |   | <b>0</b>                          | <b>9,000,000</b>         |
| 22022001  | REFRESHMENT & MEALS                                     |                    |   | 0                                 | 0                        |
| <b>220301</b>   | <b>STAFF LOANS AND ADVANCES</b>                         |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 |                    |   | <b>0</b>                          | <b>0</b>                 |
| <b>220401</b>   | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                   | <b>50,000,000</b>  |   | <b>0</b>                          | <b>50,000,000</b>        |
| <b>220402</b>   | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>                 | <b>50,000,000</b>  |   | <b>0</b>                          | <b>50,000,000</b>        |
|   | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>443,418,000</b> |   | <b>0</b>                          | <b>443,418,000</b>       |

| <b>BORNO STATE BUDGET 2020</b>   |   |                    |   |                                   |                          |
|--|---|--------------------|---|-----------------------------------|--------------------------|
| <b>RECURRENT EXPENDITURE</b>   |   |                    |   |                                   |                          |
| <b>Borno State Agency for sustainable Development for Humanitain Responses</b> |   |                    |   |                                   |                          |
| <b>ECONOMIC CODE</b>   | <b>DETAILED EXPENDITURE</b>                             | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>   |   |                    |   | 0                                 | 0                        |
| <b>21</b>  | <b>PERSONNEL COST</b>                                   |                    |   | 0                                 | 0                        |
| <b>2101</b>  | <b>SALARY</b>   |                    |   | 0                                 | 0                        |
| <b>210101</b>  | <b>SALARIES AND WAGES</b>                               |                    |   | 0                                 | 0                        |
| 21010101   | SALARY  |                    |   | 0                                 | 0                        |
| 21010102   | OVER TIME PAYMENTS                                      |                    |   | 0                                 | 0                        |
| <b>2102</b>  | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                    |   | 0                                 | 0                        |
| <b>210201</b>  | <b>ALLOWANCES</b>                                       |                    |   | 0                                 | 0                        |
| 21020101   | NON REGULAR ALLOWANCES                                  |                    |   | 0                                 | 0                        |
| <b>22</b>  | <b>OTHER RECURRENT COSTS</b>                            |                    |   | 0                                 | 0                        |
| <b>2202</b>  | <b>OVERHEAD COST</b>                                    |                    |   | 0                                 | 0                        |
| <b>220221</b>  | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                 |                    |   | 0                                 | 0                        |
| 22022101   | LOCAL TRAVEL & TRANSPORT: TRAINING                      |                    |   | 0                                 | 0                        |
| 22022102   | LOCAL TRAVEL & TRANSPORT: OTHERS                        |                    |   | 0                                 | 0                        |
| <b>220227</b>  | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                    |   | 0                                 | 0                        |
| 22022701   | FINANCIAL CONSULTING                                    |                    |   | 0                                 | 0                        |
| 22022702   | INFORMATION TECHNOLOGY CONSULTING                       |                    |   | 0                                 | 0                        |
| <b>220228</b>  | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  |                    |   | 0                                 | 0                        |
| 22022801   | MOTOR VEHICLE FUEL COST                                 |                    |   | 0                                 | 0                        |
| <b>220220</b>  | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>100,000,000</b> |   | 0                                 | <b>100,000,000</b>       |
| 22022001   | REFRESHMENT & MEALS                                     |                    |   | 0                                 | 0                        |
| <b>220301</b>  | <b>STAFF LOANS AND ADVANCES</b>                         |                    |   | 0                                 | 0                        |
| <b>2204</b>  | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 |                    |   | 0                                 | 0                        |
| 220401   | LOCAL GRANTS AND CONTRIBUTIONS                          |                    |   | 0                                 | 0                        |
| 220402   | FOREIGN GRANTS AND CONTRIBUTIONS                        |                    |   | 0                                 | 0                        |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>100,000,000</b> | <b>0</b>                                | <b>0</b>                          | <b>100,000,000</b>       |

| <b>BORNO STATE BUDGET 2020</b>                   |   |                    |   |                                   |                          |
|--|---|--------------------|---|-----------------------------------|--------------------------|
| <b>RECURRENT EXPENDITURE</b>                     |   |                    |   |                                   |                          |
| <b>Borno State Agency for public procurement</b> |   |                    |   |                                   |                          |
| <b>ECONOMIC CODE</b>                             | <b>DETAILED EXPENDITURE</b>                             | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>   |   |                    |   | 0                                 | 0                        |
| <b>21</b>  | <b>PERSONNEL COST</b>                                   |                    |   | 0                                 | 0                        |
| <b>2101</b>                                      | <b>SALARY</b>   |                    |   | 0                                 | 0                        |
| <b>210101</b>                                    | <b>SALARIES AND WAGES</b>                               |                    |   | 0                                 | 0                        |
| 21010101   | SALARY  |                    |   | 0                                 | 0                        |
| 21010102   | OVER TIME PAYMENTS                                      |                    |   | 0                                 | 0                        |
| <b>2102</b>                                      | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                    |   | 0                                 | 0                        |
| <b>210201</b>                                    | <b>ALLOWANCES</b>                                       |                    |   | 0                                 | 0                        |
| 21020101   | NON REGULAR ALLOWANCES                                  |                    |   | 0                                 | 0                        |
| <b>220225</b>                                    | <b>TRAINING - GENERAL</b>                               |                    |   | 0                                 | 0                        |
| 22022501   | LOCAL TRAINING  |                    |   | 0                                 | 0                        |
| 22022502   | INTERNATIONAL TRAINING                                  |                    |   | 0                                 | 0                        |
| <b>220226</b>                                    | <b>OTHER SERVICES - GENERAL</b>                         |                    |   | 0                                 | 0                        |
| 22022601   | SECURITY SERVICES                                       |                    |   | 0                                 | 0                        |
| 22022602   | OFFICE RENT   |                    |   | 0                                 | 0                        |
| <b>220227</b>                                    | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                    |   | 0                                 | 0                        |
| 22022701   | FINANCIAL CONSULTING                                    |                    |   | 0                                 | 0                        |
| 22022702   | INFORMATION TECHNOLOGY CONSULTING                       |                    |   | 0                                 | 0                        |
| <b>220228</b>                                    | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  |                    |   | 0                                 | 0                        |
| 22022801   | MOTOR VEHICLE FUEL COST                                 |                    |   | 0                                 | 0                        |
| <b>220220</b>                                    | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>100,000,000</b> | <b>80,500,000</b>                       | <b>80,500,000</b>                 | <b>19,500,000</b>        |
| 22022001   | REFRESHMENT & MEALS                                     |                    |   | 0                                 | 0                        |
| <b>220301</b>                                    | <b>STAFF LOANS AND ADVANCES</b>                         |                    |   | 0                                 | 0                        |
| <b>2204</b>                                      | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 |                    |   | 0                                 | 0                        |
| <b>220401</b>                                    | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                   |                    |   | 0                                 | 0                        |
| <b>220402</b>                                    | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>                 |                    |   | 0                                 | 0                        |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>100,000,000</b> |   | <b>0</b>                          | <b>100,000,000</b>       |

**Fiscal Responsibility Commission**

| <b>ECONOMIC CODE</b> | <b>DETAILED EXPENDITURE</b>                             | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
|----------------------|---|--------------------|---|-----------------------------------|--------------------------|
| <b>2</b>             |   |                    |   | 0                                 | 0                        |
| <b>21</b>            | <b>PERSONNEL COST</b>                                   |                    |   | 0                                 | 0                        |
| <b>2101</b>          | <b>SALARY</b>   |                    |   | 0                                 | 0                        |
| <b>210101</b>        | <b>SALARIES AND WAGES</b>                               |                    |   | 0                                 | 0                        |
| 21010101             | SALARY  |                    |   | 0                                 | 0                        |
| 21010102             | OVER TIME PAYMENTS                                      |                    |   | 0                                 | 0                        |
| <b>2102</b>          | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                    |   | 0                                 | 0                        |
| <b>210201</b>        | <b>ALLOWANCES</b>                                       |                    |   | 0                                 | 0                        |
| 21020101             | NON REGULAR ALLOWANCES                                  |                    |   | 0                                 | 0                        |
| <b>220225</b>        | <b>TRAINING - GENERAL</b>                               |                    |   | 0                                 | 0                        |
| 22022501             | LOCAL TRAINING  |                    |   | 0                                 | 0                        |
| 22022502             | INTERNATIONAL TRAINING                                  |                    |   | 0                                 | 0                        |
| <b>220226</b>        | <b>OTHER SERVICES - GENERAL</b>                         |                    |   | 0                                 | 0                        |
| 22022601             | SECURITY SERVICES                                       |                    |   | 0                                 | 0                        |
| 22022602             | OFFICE RENT   |                    |   | 0                                 | 0                        |
| <b>220227</b>        | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                    |   | 0                                 | 0                        |
| 22022701             | FINANCIAL CONSULTING                                    |                    |   | 0                                 | 0                        |
| 22022702             | INFORMATION TECHNOLOGY CONSULTING                       |                    |   | 0                                 | 0                        |
| <b>220228</b>        | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  |                    |   | 0                                 | 0                        |
| 22022801             | MOTOR VEHICLE FUEL COST                                 |                    |   | 0                                 | 0                        |
| <b>220220</b>        | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | 100,000,000        |   | 0                                 | 100,000,000              |
| 22022001             | REFRESHMENT & MEALS                                     |                    |   | 0                                 | 0                        |
| <b>220301</b>        | <b>STAFF LOANS AND ADVANCES</b>                         |                    |   | 0                                 | 0                        |
| <b>2204</b>          | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 |                    |   | 0                                 | 0                        |
| <b>220401</b>        | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                   |                    |   | 0                                 | 0                        |
| <b>220402</b>        | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>                 |                    |   | 0                                 | 0                        |
|                      | <b>TOTAL RECURRENT EXPENDITURE</b>                      | 100,000,000        | 0                                       | 0                                 | 100,000,000              |

| <b>BORNO STATE BUDGET 2020</b>                               |   |                    |   |                                   |                          |
|--|---|--------------------|---|-----------------------------------|--------------------------|
| <b>RECURRENT EXPENDITURE</b>                                 |   |                    |   |                                   |                          |
| <b>Borno State Contributory Healthcare Management Agency</b> |   |                    |   |                                   |                          |
| <b>ECONOMIC CODE</b>   | <b>DETAILED EXPENDITURE</b>                             | <b>BUDGET 2020</b> | <b>FIRST QUARTER ACTUAL EXPENDITURE</b> | <b>ACTUAL EXPENDITURE TO-DATE</b> | <b>BALANCE AVAILABLE</b> |
| <b>2</b>   |   |                    |   | 0                                 | 0                        |
| <b>21</b>  | <b>PERSONNEL COST</b>                                   |                    |   | 0                                 | 0                        |
| <b>2101</b>  | <b>SALARY</b>   |                    |   | 0                                 | 0                        |
| <b>210101</b>  | <b>SALARIES AND WAGES</b>                               |                    |   | 0                                 | 0                        |
| 21010101   | SALARY  |                    |   | 0                                 | 0                        |
| 21010102   | OVER TIME PAYMENTS                                      |                    |   | 0                                 | 0                        |
| <b>2102</b>  | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                    |   | 0                                 | 0                        |
| <b>210201</b>  | <b>ALLOWANCES</b>                                       |                    |   | 0                                 | 0                        |
| 21020101   | NON REGULAR ALLOWANCES                                  |                    |   | 0                                 | 0                        |
| <b>220225</b>  | <b>TRAINING - GENERAL</b>                               |                    |   | 0                                 | 0                        |
| 22022501   | LOCAL TRAINING  |                    |   | 0                                 | 0                        |
| 22022502   | INTERNATIONAL TRAINING                                  |                    |   | 0                                 | 0                        |
| <b>220226</b>  | <b>OTHER SERVICES - GENERAL</b>                         |                    |   | 0                                 | 0                        |
| 22022601   | SECURITY SERVICES                                       |                    |   | 0                                 | 0                        |
| 22022602   | OFFICE RENT   |                    |   | 0                                 | 0                        |
| <b>220227</b>  | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                    |   | 0                                 | 0                        |
| 22022701   | FINANCIAL CONSULTING                                    |                    |   | 0                                 | 0                        |
| 22022702   | INFORMATION TECHNOLOGY CONSULTING                       |                    |   | 0                                 | 0                        |
| <b>220228</b>  | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  |                    |   | 0                                 | 0                        |
| 22022801   | MOTOR VEHICLE FUEL COST                                 |                    |   | 0                                 | 0                        |
| <b>220220</b>  | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>100,000,000</b> |   | 0                                 | <b>100,000,000</b>       |
| 22022001   | REFRESHMENT & MEALS                                     |                    |   | 0                                 | 0                        |
| <b>220301</b>  | <b>STAFF LOANS AND ADVANCES</b>                         |                    |   | 0                                 | 0                        |
| <b>2204</b>  | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 |                    |   | 0                                 | 0                        |
| <b>220401</b>  | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                   |                    |   | 0                                 | 0                        |
| <b>220402</b>  | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>                 |                    |   | 0                                 | 0                        |
|  | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>100,000,000</b> | <b>0</b>                                | <b>0</b>                          | <b>100,000,000</b>       |

**BORNO STATE BUDGET 2020  
RECURRENT EXPENDITURE**

| Borno State Traffic Management Agency |   |                    |                                  |                            |                    |
|---------------------------------------|---|--------------------|----------------------------------|----------------------------|--------------------|
| ECONOMIC CODE                         | DETAILED EXPENDITURE                                    | BUDGET 2020        | FIRST QUARTER ACTUAL EXPENDITURE | ACTUAL EXPENDITURE TO-DATE | BALANCE AVAILABLE  |
| <b>2</b>                              |   |                    |                                  | 0                          | 0                  |
| <b>21</b>                             | <b>PERSONNEL COST</b>                                   |                    |                                  | 0                          | 0                  |
| 2101                                  | SALARY  |                    |                                  | 0                          | 0                  |
| 210101                                | <b>SALARIES AND WAGES</b>                               |                    |                                  | 0                          | 0                  |
| 21010101                              | SALARY  |                    |                                  | 0                          | 0                  |
| 21010102                              | OVER TIME PAYMENTS                                      |                    |                                  | 0                          | 0                  |
| 2102                                  | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               |                    |                                  | 0                          | 0                  |
| 210201                                | <b>ALLOWANCES</b>                                       |                    |                                  | 0                          | 0                  |
| 21020101                              | NON REGULAR ALLOWANCES                                  |                    |                                  | 0                          | 0                  |
| 220225                                | <b>TRAINING - GENERAL</b>                               |                    |                                  | 0                          | 0                  |
| 22022501                              | LOCAL TRAINING  |                    |                                  | 0                          | 0                  |
| 22022502                              | INTERNATIONAL TRAINING                                  |                    |                                  | 0                          | 0                  |
| 220226                                | <b>OTHER SERVICES - GENERAL</b>                         |                    |                                  | 0                          | 0                  |
| 22022601                              | SECURITY SERVICES                                       |                    |                                  | 0                          | 0                  |
| 22022602                              | OFFICE RENT   |                    |                                  | 0                          | 0                  |
| 220227                                | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> |                    |                                  | 0                          | 0                  |
| 22022701                              | FINANCIAL CONSULTING                                    |                    |                                  | 0                          | 0                  |
| 22022702                              | INFORMATION TECHNOLOGY CONSULTING                       |                    |                                  | 0                          | 0                  |
| 220228                                | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  |                    |                                  | 0                          | 0                  |
| 22022801                              | MOTOR VEHICLE FUEL COST                                 |                    |                                  | 0                          | 0                  |
| 220220                                | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | 100,000,000        |                                  | 0                          | 100,000,000        |
| 22022001                              | REFRESHMENT & MEALS                                     |                    |                                  | 0                          | 0                  |
| 220301                                | STAFF LOANS AND ADVANCES                                |                    |                                  | 0                          | 0                  |
| 2204                                  | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 |                    |                                  | 0                          | 0                  |
| 220401                                | LOCAL GRANTS AND CONTRIBUTIONS                          |                    |                                  | 0                          | 0                  |
| 220402                                | FOREIGN GRANTS AND CONTRIBUTIONS                        |                    |                                  | 0                          | 0                  |
|                                       | <b>TOTAL RECURRENT EXPENDITURE</b>                      | <b>100,000,000</b> | <b>0</b>                         | <b>0</b>                   | <b>100,000,000</b> |