

**BENUE STATE GOVERNMENT  
2018 BUDGET**



**2018 RECURRENT REVENUE ESTIMATES**

011103300100 BENUE STATE AIDS CONTROL AGENCY BENSACA								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70133	00	02101	10731812	REVENUE	-	-	150,000,000
13	70133	00	02101	10731812	AID AND GRANTS	-	-	150,000,000
1301	70133	00	02101	10731812	AID	-	-	150,000,000
130102	70133	00	02101	10731812	FOREIGN AIDS	-	-	150,000,000
13010201	70133	00	02101	10731812	FOREIGN AID:WORLD BANK HIV/ AIDS PROJECT 3.	-	-	150,000,000
011100500100 DEVELOPMENT COOPERATIONS,SUSTAINABLE DEVELOPMENTR GOALS SDGs								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70474	00	08126	10721300	REVENUE	3,200,000,000	500,000,000	2,200,000,000
13	70474	00	08126	10721300	AID AND GRANTS	3,200,000,000	500,000,000	2,200,000,000
130203	70474	00	08126	10721300	DOMESTIC GRANTS	3,200,000,000	500,000,000	2,200,000,000
13020302	70474	00	08126	10721300	CAPITAL DOMESTIC GRANTS	3,200,000,000	500,000,000	2,200,000,000
012500500100 BUREAU OF MANPOWER AND TRAINING								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70131	00	02101	10721300	REVENUE	3,200,000	-	5,200,000
12	70131	00	02101	10721300	INDEPENDENT REVENUE	3,200,000	-	5,200,000
1202	70131	00	02101	10721300	NON-TAX REVENUE	3,200,000	-	5,200,000
120204	70131	00	02101	10721300	FEES - GENERAL	3,200,000	-	5,200,000
12020453	70131	00	02101	10721300	APPLICATIONS FEES	1,000,000	-	2,000,000
12020456	70131	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	2,200,000	-	3,200,000
012500100400 BUREAU OF SERVICE WELFARE								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70133	00	2101	10721300	REVENUE	400,000,000	52,829,370	600,000,000
14	70133	00	2101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	400,000,000	52,829,370	600,000,000
1402	70133	00	2101	10721300	OTHER CAPITAL RECEIPTS	400,000,000	52,829,370	600,000,000
140202	70133	00	2101	10721300	OTHER CAPITAL RECEIPTS	400,000,000	52,829,370	600,000,000
14020201	70133	00	2101	10721300	Other Capital Receipts to CDF (Monthly deductions from occupants of Owner Occupier Housing Scheme)	400,000,000	52,829,370	600,000,000
011103500100 LOCAL GOVERNMENT PENSION BORAD								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70112	00	02101	10721300	REVENUE	78,550,000	10,810,422	1,511,000,000
11	70112	00	02101	10721300	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	58,550,000	-	1,500,000,000
1101	70112	00	02101	10721300	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	58,550,000	-	1,500,000,000
110101	70112	00	02101	10721300	GOVERNMENT SHARE OF FAAC	58,550,000	-	1,500,000,000
11010101	70112	00	02101	10721300	STATUTORY ALLOCATION (Office of the Accountant General)	58,550,000	-	1,500,000,000
12	70112	00	02101	10721300	INDEPENDENT REVENUE	20,000,000	10,810,422	11,000,000
1202	70112	00	02101	10721300	NON-TAX REVENUE	20,000,000	10,810,422	11,000,000
120207	70112	00	02101	10721300	EARNINGS -GENERAL	20,000,000	10,810,422	11,000,000
12020711	70112	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES (Dividends from Shares)	20,000,000	10,810,422	11,000,000
012300100100 MINISTRY OF INFORMATION AND ORIENTATION								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70133	00	02102	10721300	REVENUE	519,260,000	4,294,000	643,360,000
12	70133	00	02102	10721300	INDEPENDENT REVENUE	19,260,000	2,294,000	143,360,000
1202	70133	00	02102	10721300	NON-TAX REVENUE	19,260,000	2,294,000	143,360,000
120201	70133	00	02102	10721300	LICENCES - GENERAL	60,000	-	1,160,000
12020109	70133	00	02102	10721300	REGISTRATION OF VOLUNTARY ORGANIZATIONS:-Registration of public relations consultants/Newspaper Stand	60,000	-	1,160,000
120204	70133	00	02102	10721300	FEES - GENERAL	1,000,000	2,275,000	11,000,000
12020436	70133	00	02102	10721300	BILL BOARD ADVERTISEMENT FEES	1,000,000	2,275,000	11,000,000
120206	70133	00	02102	10721300	SALES - GENERAL	15,500,000	19,000	116,500,000
12020619	70133	00	02102	10721300	SALES OF FLAGS/POTRAITS	500,000	10,000	1,500,000
12020621	70133	00	02102	10721300	SALES OF GOVERNMENT PANAPHARELIA (FLAGS, POTRAITS, ART WORKS ETC)	15,000,000	9,000	115,000,000
120207	70133	00	02102	10721300	EARNINGS -GENERAL	2,700,000	-	14,700,000
12020705	70133	00	02102	10721300	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS	1,000,000	-	11,000,000
12020705	70133	00	02102	10721300	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS:-Video Coverage	500,000	-	1,500,000
12020705	70133	00	02102	10721300	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS:-PAS	1,000,000	-	1,000,000
12020711	70133	00	02102	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES:Use of cameras	200,000	-	1,200,000
13	70133	00	02102	10721300	AID AND GRANTS	-	2,000,000	-
1301	70133	00	02102	10721300	AID	-	2,000,000	-
130101	70133	00	02102	10721300	DOMESTIC AIDS	-	2,000,000	-
13010101	70133	00	02102	10721300	DOMESTIC AID	-	2,000,000	-
14	70133	00	02102	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	500,000,000	-	500,000,000
1407	70133	00	02102	10721300	EXTRAORDINARY ITEMS	500,000,000	-	500,000,000
140701	70133	00	02102	10721300	EXTRAORDINARY ITEMS	500,000,000	-	500,000,000
14070102	70133	00	02102	10721300	UNSPECIFIED REVENUE:-(Concession of Benue TV to Private Partners)	500,000,000	-	500,000,000

012305500100 GOVERNMENT PRINTING DEPARTMENT								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70133	00	02101	10721300	REVENUE	15,000,000	109,100	15,000,000
12	70133	00	02101	10721300	INDEPENDENT REVENUE	15,000,000	109,100	15,000,000
1202	70133	00	02101	10721300	NON-TAX REVENUE	15,000,000	109,100	15,000,000
120206	70133	00	02101	10721300	SALES - GENERAL	15,000,000	109,100	15,000,000
12020601	70133	00	02101	10721300	SALES OF JOURNAL & PUBLICATIONS(Law Gazette,White Paper)	4,000,000	30,350	4,000,000
12020602	70133	00	02101	10721300	SALES OF BOOKS(DVA Books,VO,Receipt Cash Book)	7,000,000	41,350	7,000,000
12020616	70133	00	02101	10721300	SALES OF FORMS(Leave Forms,APER Form)	4,000,000	37,400	4,000,000
012300400100 RADIO BENUE CORPORATION								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70830	00	02101	10721300	REVENUE	40,000,000	6,517,500	40,000,000
12	70830	00	02101	10721300	INDEPENDENT REVENUE	40,000,000	6,517,500	40,000,000
1202	70830	00	02101	10721300	NON-TAX REVENUE	40,000,000	6,517,500	40,000,000
120207	70830	00	02101	10721300	EARNINGS -GENERAL	40,000,000	6,517,500	40,000,000
12020711	70830	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES:Airtime/Jingles, News, Sponsord Programmes, Anouncements, Etc.	40,000,000	6,517,500	40,000,000
012301300100 BENUE PRINTING AND PUBLISHING CORPORATION (BPPC)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	070112	00	02101	10721300	REVENUE	41,000,000	1,686,400	171,000,000
1202	070112	00	02101	10721300	NON-TAX REVENUE	31,000,000	1,686,400	171,000,000
120206	070112	00	02101	10721300	SALES - GENERAL	26,000,000	1,686,400	156,000,000
12020601	070112	00	02101	10721300	SALES OF JOURNAL & PUBLICATIONS - THE VOICE	5,000,000	93,900	15,000,000
12020601	070112	00	02101	10721300	SALES OF JOURNAL & PUBLICATIONS - THE VOICE ADVERTS	15,000,000	1,592,500	115,000,000
12020602	070112	00	02101	10721300	SALES OF BOOKS	3,000,000	-	13,000,000
12020604	070112	00	02101	10721300	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	3,000,000	-	13,000,000
120207	070112	00	02101	10721300	EARNINGS -GENERAL	5,000,000	-	15,000,000
12020711	070112	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES- COMMERCIAL PRINTING	5,000,000	-	15,000,000
14	070112	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	10,000,000	-	-
1407	070112	00	02101	10721300	EXTRAORDINARY ITEMS	10,000,000	-	-
140701	070112	00	02101	10721300	EXTRAORDINARY ITEMS	10,000,000	-	-
14070101	070112	00	02101	10721300	EXTRAORDINARY ITEMS	10,000,000	-	-
012400100100 BUREAU OF INTERNAL AFFAIRS & SPECIAL SERVICES (BIASS)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70411	00	02101	10721300	REVENUE	50,500,000	829,850	151,500,000
1202	70411	00	02101	10721300	NON-TAX REVENUE	50,500,000	829,850	151,500,000
120204	70411	00	02101	10721300	FEES - GENERAL	50,500,000	829,850	151,500,000
12020428	70411	00	02101	10721300	FIRE SAFETY CERTIFICATE FEES	50,000,000	511,500	150,000,000
12020466	70411	00	02101	10721300	INDIGENSHIP REGISTRATION FEES	500,000	318,350	1,500,000
14	70411	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	500,000	83,050	1,500,000
1407	70411	00	02101	10721300	EXTRAORDINARY ITEMS	500,000	83,050	1,500,000
140701	70411	00	02101	10721300	EXTRAORDINARY ITEMS	500,000	83,050	1,500,000
14070102	70411	00	02101	10721300	UNSPECIFIED REVENUE (Auctioneers License)	500,000	83,050	1,500,000
011103800100 CHRISTIAN PILGRIM WELFARE BOARD (CPWB)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	7013	00	01101	10721300	REVENUE	8,090,700	871,250	8,090,700
1202	7013	00	01101	10721300	NON-TAX REVENUE	8,090,700	871,250	8,090,700
120206	7013	00	01101	10721300	SALES - GENERAL	8,090,700	871,250	8,090,700
12020615	7013	00	01101	10721300	SALES OF UNIFORMS	3,850,000	-	3,850,000
12020616	7013	00	01101	10721300	SALES OF FORMS	4,240,700	-	4,240,700
014000100100 LOCAL GOVERNMENT AUDIT DEPARTMENT								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70131	00	02101	10721300	REVENUE	50,000	10,000	1,550,000
12	70131	00	02101	10721300	INDEPENDENT REVENUE	50,000	10,000	1,550,000
1202	70131	00	02101	10721300	NON-TAX REVENUE	50,000	10,000	1,550,000
120204	70131	00	02101	10721300	FEES - GENERAL	50,000	10,000	1,550,000
12020430	70131	00	02101	10721300	PROFESSIONAL REGISTRATION FEES	50,000	10,000	1,550,000

014000100100 OFFICE OF THE AUDITOR GENERAL OF THE STATE								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	07112	00	01101	1721300	REVENUE	100,000	70,000	1,150,000
12	07112	00	01101	1721300	INDEPENDENT REVENUE	100,000	70,000	1,150,000
1202	07112	00	01101	1721300	NON-TAX REVENUE	100,000	70,000	1,150,000
120204	07112	00	01101	1721300	FEES - GENERAL	100,000	70,000	1,150,000
12020430	07112	00	01101	1721300	PROFESSIONAL REGISTRATION FEES	100,000	70,000	1,150,000
011102100200 LIAISON OFFICE LAGOS								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	07112	00	02101	1072130	REVENUE	1,200,000	678,300	5,200,000
1202	07112	00	02101	1072130	NON-TAX REVENUE	1,200,000	678,300	5,200,000
120204	07112	00	02101	1072130	FEES - GENERAL	-	-	5,200,000
12020453	07112	00	02101	1072130	APPLICATIONS FEES			5,200,000
120206	07112	00	02101	1072130	SALES - GENERAL	1,200,000	678,300	-
12020616	07112	00	02101	1072130	SALES OF FORMS	1,200,000	678,300	
011102100300 BENUE STATE LIAISON OFFICE, KADUNA								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70112	00	0211	10721300	REVENUE	320,000	75,000	201,200,000
1202	70112	00	02101	10721300	NON-TAX REVENUE	320,000	75,000	201,200,000
120204	70112	00	02101	10721300	FEES - GENERAL	200,000	15,000	1,200,000
12020453	70112	00	02101	10721300	APPLICATIONS FEES (CERTIFICATE OF ORIGIN)	200,000	15,000	1,200,000
120209	70112	00	02101	10721300	RENT ON LAND & OTHERS - GENERAL	120,000	60,000	200,000,000
12020906	70112	00	02101	10721300	RENTS ON GOVT. PROPERTIES	120,000	60,000	200,000,000
011102100400 BENUE STATE LIAISON OFFICE, ABUJA								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70133	00	02101	10721300	REVENUE	4,500,000	391,000	7,500,000
12	70133	00	02101	10721300	INDEPENDENT REVENUE	4,500,000	391,000	7,500,000
1202	70133	00	02101	10721300	NON-TAX REVENUE	4,500,000	391,000	7,500,000
120206	70133	00	02101	10721300	SALES - GENERAL	4,500,000	391,000	7,500,000
12020616	70133	00	02101	10721300	SALES OF FORMS(Certificate of State Origin)	4,500,000	391,000	7,500,000
014800100100 BENUE STATE INDEPENDENT ELECTORAL COMMISSION (BSIEC)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	71033	00	01101	10721300	REVENUE	2,000,000	-	3,394,800,000
12	71033	00	01101	10721300	INDEPENDENT REVENUE	2,000,000	-	3,394,800,000
1202	71033	00	01101	10721300	NON-TAX REVENUE	2,000,000	-	3,394,800,000
120206	71033	00	01101	10721300	SALES - GENERAL	2,000,000	-	3,394,800,000
12020616	71033	00	01101	10721300	SALES OF FORMS (CHAIRMANSHIP/COUNCILORSHIP)	2,000,000	-	3,394,800,000

021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70482	00	02101	10721300	REVENUE	2,117,700,000	40,807,405	3,204,544,214
12	70482	00	02101	10721300	INDEPENDENT REVENUE	2,117,700,000	40,807,405	3,204,544,214
1201	70482	00	02101	10721300	TAX REVENUE	700,000,000	12,000,000	700,000,000
120101	70482	00	02101	10721300	PERSONAL TAXES	700,000,000	12,000,000	700,000,000
12010108	70482	00	02101	10721300	LIVESTOCK TAX	700,000,000	12,000,000	700,000,000
1202	70482	00	02101	10721300	NON-TAX REVENUE	1,417,700,000	28,807,405	2,504,544,214
120201	70482	00	02101	10721300	LICENCES - GENERAL	697,000,000	2,500,000	1,783,844,214
12020116	70482	00	02101	10721300	CATTLE DEALER LICENCES	60,000,000		160,000,000
12020117	70482	00	02101	10721300	DRIED FISH & MEAT LICENCES	7,000,000		10,000,000
12020117	70482	00	02101	10721300	DRIED FISH & MEAT LICENCES:Meat Cold Room Licenses	4,000,000		10,000,000
12020117	70482	00	02101	10721300	DRIED FISH & MEAT LICENCES:Butcher Reg./Renewal of Licenses/Abattoir	4,000,000	500,000	10,000,000
12020118	70482	00	02101	10721300	PET (DOG) LICENCES	8,000,000		10,000,000
12020119	70482	00	02101	10721300	FISHING PERMITS	7,000,000		10,000,000
12020122	70482	00	02101	10721300	PRODUCE BUYING LICENCES	500,000,000	1,000,000	500,000,000
12020122	70482	00	02101	10721300	PRODUCE BUYING LICENCES:Produce Merchant Registration	20,000,000	1,000,000	520,000,000
12020132	70482	00	02101	10721300	MOTOR VEHICLE LICENCES:Transpoters Registration/Rent	80,000,000		526,844,214
12020137	70482	00	02101	10721300	TRADE PERMIT LICENCES:Traders Tax	3,000,000		13,000,000
12020137	70482	00	02101	10721300	TRADE PERMIT LICENCES:Buyers Tax	4,000,000		14,000,000
120204	70482	00	02101	10721300	FEES - GENERAL	221,500,000	3,800,000	221,500,000
12020425	70482	00	02101	10721300	DISINFECTION OF PRODUCE FEES	90,000,000		90,000,000
12020446	70482	00	02101	10721300	AGRICULTURAL/VETINARY SERVICES FEES	6,000,000		6,000,000
12020446	70482	00	02101	10721300	AGRICULTURAL/VETINARY SERVICES FEES:Registration of slaughter house	3,000,000		3,000,000
12020446	70482	00	02101	10721300	AGRICULTURAL/VETINARY SERVICES FEES:Registration of Feed Mill/Input Shop	2,000,000		2,000,000
12020447	70482	00	02101	10721300	LAND USE FEES	7,000,000		7,000,000
12020450	70482	00	02101	10721300	INSPECTION FEES	110,000,000	1,300,000	110,000,000
12020450	70482	00	02101	10721300	INSPECTION FEES:Livestock Inspection Fees	3,500,000	2,500,000	3,500,000
120206	70482	00	02101	10721300	SALES - GENERAL	261,000,000	-	261,000,000
12020605	70482	00	02101	10721300	SALES OF VACCINES	500,000		500,000
12020608	70482	00	02101	10721300	SALES OF IMPROVED SEEDS/CHEMICAL:Sales of Improved Seeds/Chemical	3,000,000		3,000,000
12020608	70482	00	02101	10721300	SALES OF IMPROVED SEEDS/CHEMICAL:Sales of Herbicides	1,500,000		1,500,000
12020609	70482	00	02101	10721300	PROCEEDS FROM SALES OF FARM PRODUCE	3,000,000		3,000,000
12020609	70482	00	02101	10721300	PROCEEDS FROM SALES OF FARM PRODUCE:Sale of home Economic products	1,000,000		1,000,000
12020612	70482	00	02101	10721300	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	2,000,000		2,000,000
12020620	70482	00	02101	10721300	SALES OF OTHER GOVERNMENT PROPERTIES:Sales of Agriculture Equipment	250,000,000		250,000,000
120207	70482	00	02101	10721300	EARNINGS -GENERAL	238,200,000	22,507,405	238,200,000
12020708	70482	00	02101	10721300	EARNINGS FROM AGRICULTURAL PRODUCE	238,200,000	22,507,405	238,200,000
021510200100 BENUE STATE AGRICULTURAL AND RURAL DEVELOPMENT AUTHORITY (BNARDA)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70131	00	02101	10721300	REVENUE	1,899,787,457	398,766,318	2,755,489,955
1202	70131	00	02101	10721300	NON-TAX REVENUE	480,000	475,000	700,000
120209	70131	00	02101	10721300	RENT ON LAND & OTHERS - GENERAL	480,000	475,000	700,000
12020901	70131	00	02101	10721300	RENT ON GOVT. LAND:Mech Workshop.	200,000	400,000	400,000
12020906	70131	00	02101	10721300	RENTS ON GOVT. PROPERTIES:Guest House	280,000	75,000	300,000
13	70131	00	02101	10721300	AID AND GRANTS	1,430,307,457	398,291,318	2,754,789,955
1301	70131	00	02101	10721300	AID	1,430,307,457	398,291,318	2,754,789,955
130102	70131	00	02101	10721300	FOREIGN AIDS	1,430,307,457	398,291,318	2,754,789,955
13010201	70131	00	02101	10721300	FOREIGN AID:IFAD-VCDP	1,430,307,457	398,291,318	1,094,789,955
13010201	70131	00	02101	10721300	FOREIGN AID:FADAMA III			1,660,000,000
14	70131	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	469,000,000	-	-
1407	70131	00	02101	10721300	EXTRAORDINARY ITEMS	469,000,000	-	-
140701	70131	00	02101	10721300	EXTRAORDINARY ITEMS	469,000,000	-	-
14070101	70131	00	02101	10721300	EXTRAORDINARY ITEMS	469,000,000	-	-
021502100100 AKPERAN ORSHI COLLEGE OF AGRICULTURE, YANDEV								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - Jun 2018	Approved Estimates 2019
1	70421	00	02101	10720500	REVENUE	333,121,700	13,830,311	193,955,800
12	70421	00	02101	10720500	INDEPENDENT REVENUE	296,327,000	6,997,041	189,590,000
1202	70421	00	02101	10720500	NON-TAX REVENUE	296,327,000	6,997,041	189,590,000
120201	70421	00	02101	10720500	LICENCES - GENERAL	4,500,000	214,000	3,000,000
12020126	70421	00	02101	10720500	TRACTOR HIRING SERVICES	4,500,000	214,000	3,000,000
120204	70421	00	02101	10720500	FEES - GENERAL	253,022,000	6,663,041	149,162,000
12020452	70421	00	02101	10720500	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE	236,370,000	5,055,041	136,895,000
12020453	70421	00	02101	10720500	APPLICATIONS FEES	16,652,000	1,608,000	8,970,000
12020462	70421	00	02101	10720500	PUBLICATION FEES			3,297,000
120206	70421	00	02101	10720500	SALES - GENERAL	33,725,000	120,000	32,348,000
12020603	70421	00	02101	10720500	SALES OF ID CARDS	3,575,000		2,198,000
12020608	70421	00	02101	10720500	SALES OF IMPROVED SEEDS/CHEMICAL	13,500,000		13,500,000
12020609	70421	00	02101	10720500	PROCEEDS FROM SALES OF FARM PRODUCE	16,650,000	120,000	16,650,000
120207	70421	00	02101	10720500	EARNINGS -GENERAL	5,080,000	-	5,080,000
12020708	70421	00	02101	10720500	EARNINGS FROM AGRICULTURAL PRODUCE	5,080,000		5,080,000
14	70421	00	02101	10720500	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	36,794,700	6,833,270	4,365,800
1407	70421	00	02101	10720500	EXTRAORDINARY ITEMS	36,794,700	6,833,270	4,365,800
140701	70421	00	02101	10720500	EXTRAORDINARY ITEMS	36,794,700	6,833,270	4,365,800
14070102	70421	00	02101	10720500	UNSPECIFIED REVENUE:Hostel Accomodation etc.	36,794,700	6,833,270	4,365,800

022200100100 MINISTRY OF INDUSTRY, TRADE AND INVESTMENT								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70133	00	02101	10721300	REVENUE	10,260,858,000	43,613,218	8,281,830,000
12	70133	00	02101	10721300	INDEPENDENT REVENUE	10,260,858,000	43,613,218	8,281,830,000
1202	70133	00	02101	10721300	NON-TAX REVENUE	10,260,858,000	43,613,218	8,281,830,000
120204	70133	00	02101	10721300	FEES - GENERAL	49,348,000	17,670,968	587,300,000
12020409	70133	00	02101	10721300	WEIGHTS & MEASURE FEES	20,000,000	-	20,000,000
12020449	70133	00	02101	10721300	BUSINESS/TRADE OPERATING FEES	20,000,000	8,225,668	20,000,000
12020479	70133	00	02101	10721300	HAULAGE FEES/TOLL GATE PASS/CHARTER FEE	18,000	7,346,900	18,000,000
12020480	70133	00	02101	10721300	REGISTRATION/RENEWAL OF HEAVY DUTY VEHICLE	5,000,000	2,052,500	5,000,000
12020481	70133	00	02101	10721300	TRADE FAIR FEE	2,000,000	-	2,000,000
12020482	70133	00	02101	10721300	PRIVATE CARRIERS FEES	300,000	-	300,000
12020484	70133	00	02101	10721300	LEASE FEE-BENUE FRUIT (YUTECO) etc.	30,000	-	520,000,000
12020483	70133	00	02101	10721300	PORTERS PREMISES FEE/LOADING AND OFFLOADING	2,000,000	45,900	2,000,000
120206	70133	00	02101	10721300	SALES - GENERAL	10,001,500,000	-	7,504,520,000
12020616	70133	00	02101	10721300	SALES OF FORMS	1,500,000	-	1,500,000
12020620	70133	00	02101	10721300	SALES OF OTHER GOVERNMENT PROPERTIES	10,000,000,000	-	7,500,000,000
12020622	70133	00	02101	10721300	SALES OF FORMS AND INDUSTRIAL PLOTS AT INDUSTRIAL LAYOUT	-	-	3,020,000
120208	70133	00	02101	10721300	RENT ON GOVERNMENT BUILDINGS - GENERAL	10,000	5,000	10,000
12020804	70133	00	02101	10721300	RENT ON CONFERENCE CENTRES	10,000	5,000	10,000
120209	70133	00	02101	10721300	RENT ON LAND & OTHERS - GENERAL	140,000,000	25,935,800	140,000,000
12020906	70133	00	02101	10721300	RENTS ON GOVT. PROPERTIES	140,000,000	25,935,800	140,000,000
120211	70133	00	02101	10721300	INVESTMENT INCOME	20,000,000	1,450	-
12021102	70133	00	02101	10721300	DIVIDEND RECEIVED	20,000,000	1,450	-
120212	70133	00	02101	10721300	INTEREST EARNED	50,000,000	-	50,000,000
12021211	70133	00	02101	10721300	INTEREST ON SMALL SCALE INDUSTRY CREDIT SCHEME	50,000,000	-	50,000,000
023600100100 MINISTRY OF ARTS,CULTURE AND TOURISM								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70473	00	02101	10721300	REVENUE	100,000,000	215,000	100,000,000
12	70473	00	02101	10721300	INDEPENDENT REVENUE	100,000,000	215,000	100,000,000
1202	70473	00	02101	10721300	NON-TAX REVENUE	100,000,000	215,000	100,000,000
120204	70473	00	02101	10721300	FEES - GENERAL	-	-	20,000,000
12020449	70473	00	02101	10721300	BUSINESS/TRADE OPERATING FEES:Hotel Registration Fees	-	-	20,000,000
120207	70473	00	02101	10721300	EARNINGS -GENERAL	100,000,000	215,000	70,000,000
12020709	70473	00	02101	10721300	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	100,000,000	215,000	70,000,000
120209	70473	00	02101	10721300	RENT ON LAND & OTHERS - GENERAL	-	-	10,000,000
12020906	70473	00	02101	10721300	RENTS ON GOVT. PROPERTIES: Rents on Parks/Gardens	-	-	10,000,000
022000100100 MINISTRY OF FINANCE								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70111	00	02101	10721300	REVENUE	552,438,600	60,573,331	285,000,000
12	70111	00	02101	10721300	INDEPENDENT REVENUE	552,438,600	60,573,331	285,000,000
1202	70111	00	02101	10721300	NON-TAX REVENUE	552,438,600	60,573,331	285,000,000
120204	70111	00	02101	10721300	FEES - GENERAL	537,016,300	60,054,731	274,800,000
12020417	70111	00	02101	10721300	CONTRACTOR REGISTRATION FEES	21,116,000	1,400,000	10,000,000
12020417	70111	00	02101	10721300	CONTRACTOR REGISTRATION FEES:ISSUANCE OF AWARD LETTER	1,000,000	175,000	300,000
12020427	70111	00	02101	10721300	TENDER FEES	500,000,000	57,829,731	259,300,000
12020430	70111	00	02101	10721300	PROFESSIONAL REGISTRATION FEES:RENEWAL OF WORKS REGISTRATION	14,600,300	650,000	5,000,000
12020437	70111	00	02101	10721300	DEEDS REGISTRATION FEES (power of attorney)	300,000	-	200,000
120206	70111	00	02101	10721300	SALES - GENERAL	15,422,300	518,600	10,200,000
12020604	70111	00	02101	10721300	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	15,000,000	490,600	10,000,000
12020616	70111	00	02101	10721300	SALES OF FORMS:CONTRACT REGISTRATION FORMS	422,300	28,000	200,000
022000700100 OFFICE OF THE ACCOUNTANT - GENERAL								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70133	00	02101	10721300	REVENUE	124,036,081,317	30,078,750,026	137,555,228,609
11	70133	00	02101	10721300	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	74,498,550,000	30,078,750,026	77,157,500,051
1101	70133	00	02101	10721300	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	74,498,550,000	30,078,750,026	77,157,500,051
110101	70133	00	02101	10721300	GOVERNMENT SHARE OF FAAC	57,498,550,000	24,096,335,440	59,192,670,880
11010101	70133	00	02101	10721300	STATUTORY ALLOCATION	56,998,550,000	23,312,421,808	56,624,843,615
11010104	70133	00	02101	10721300	FAAC SPECIAL ALLOCATIONS	500,000,000	783,913,632	2,567,827,265
110102	70133	00	02101	10721300	GOVERNMENT SHARE OF VAT	15,000,000,000	5,982,414,586	14,964,829,171
11010201	70133	00	02101	10721300	SHARE OF VAT	15,000,000,000	5,982,414,586	14,964,829,171
110103	70133	00	02101	10721300	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	2,000,000,000	-	3,000,000,000
11010301	70133	00	02101	10721300	EXCESS CRUDE	2,000,000,000	-	3,000,000,000
13	70133	00	02101	10721300	AID AND GRANTS	11,357,000,000	-	17,618,280,277
1301	70133	00	02101	10721300	AID	11,235,000,000	-	11,366,280,277
130101	70133	00	02101	10721300	DOMESTIC AIDS	11,235,000,000	-	11,366,280,277
13010101	70133	00	02101	10721300	DOMESTIC AID(CURRENT):Budget Support	10,000,000,000	-	10,000,000,000
13010102	70133	00	02101	10721300	DOMESTIC AID(CAPITAL)	1,235,000,000	-	1,366,280,277
130203	70133	00	02101	10721300	DOMESTIC GRANTS	122,000,000	-	122,000,000
13020301	70133	00	02101	10721300	DOMESTIC GRANTS(CURRENT)	122,000,000	-	122,000,000
130204	70133	00	02101	10721300	FOREIGN GRANTS	-	-	6,130,000,000
13020401	70133	00	02101	10721300	FOREIGN GRANTS - World Bank STFAS	-	-	6,130,000,000
14	70133	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	38,180,531,317	-	42,779,448,281
1403	70133	00	02101	10721300	LOANS/BORROWINGS RECEIPT	33,390,150,510	-	39,989,067,474
140301	70133	00	02101	10721300	DOMESTIC LOANS/BORROWINGS RECEIPT	33,390,150,510	-	39,989,067,474
14030101	70133	00	02101	10721300	DOMESTIC LOANS/BORROWINGS FROM FINANCIAL INSTITUTIONS	33,390,150,510	-	39,989,067,474
1410	70133	00	02101	10721300	GAIN ON FOREIGN EXCHANGE	4,790,380,807	-	2,790,380,807
141001	70133	00	02101	10721300	GAIN ON FOREIGN EXCHANGE	4,790,380,807	-	2,790,380,807
14100101	70133	00	02101	10721300	GAIN ON FOREIGN EXCHANGE	4,790,380,807	-	2,790,380,807

022000800100 BENU STATE INTERNAL REVENUE SERVICE,BIRS								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70112	00	02101	10721300	REVENUE	9,787,450,000	4,129,952,769	9,841,800,000
12	70112	00	02101	10721300	INDEPENDENT REVENUE	9,787,450,000	4,129,952,769	9,841,800,000
1201	70112	00	02101	10721300	TAX REVENUE	9,037,450,000	4,039,693,593	9,442,000,000
120101	70112	00	02101	10721300	PERSONAL TAXES	9,037,450,000	4,039,693,593	9,442,000,000
12010101	70112	00	02101	10721300	PERSONAL TAXES (E.G PAYE)	8,001,450,000	3,679,719,727	8,400,000,000
12010104	70112	00	02101	10721300	STAMP DUTY	10,000,000	2,946,850	7,000,000
12010105	70112	00	02101	10721300	POOL BETTING TAX	1,000,000	3,450	
12010106	70112	00	02101	10721300	DEVELOPMENT TAX/LEVY	10,000,000	12,852,491	25,000,000
12010107	70112	00	02101	10721300	CAPITAL GAIN TAX	12,000,000	2,020,000	7,000,000
12010109	70112	00	02101	10721300	OTHER SERVICE TAXES (Direct Assessment)	1,000,000,000	342,151,076	1,000,000,000
12010109	70112	00	02101	10721300	OTHER SERVICE TAXES(Hotel Occupancy Tax)	3,000,000		3,000,000
1202	70112	00	02101	10721300	NON-TAX REVENUE	750,000,000	90,259,176	399,800,000
120201	70112	00	02101	10721300	LICENCES - GENERAL	126,000,000	33,449,325	84,000,000
12020114	70112	00	02101	10721300	CART LICENCES (HACKNEY PERMIT)	5,000,000	1,592,400	4,000,000
12020114	70112	00	02101	10721300	CART LICENCES (MOTORCYCLE HACKNEY PERMIT )	1,000,000		
12020132	70112	00	02101	10721300	MOTOR VEHICLE LICENCES	60,000,000	18,250,925	50,000,000
12020133	70112	00	02101	10721300	DRIVERS' LICENCES	60,000,000	13,606,000	30,000,000
120204	70112	00	02101	10721300	FEES - GENERAL	18,000,000	2,345,850	14,500,000
12020439	70112	00	02101	10721300	AGENCY FEES (PROCESSING FEE FOR TCC)	10,000,000	1,242,500	10,000,000
12020445	70112	00	02101	10721300	CHANGE OF OWNERSHIP FEES	8,000,000	1,103,350	4,500,000
120205	70112	00	02101	10721300	FINES - GENERAL	125,000,000	896,381	56,000,000
12020501	70112	00	02101	10721300	FINES/PENALTIES:Taxes Defaulters	125,000,000	896,381	56,000,000
120206	70112	00	02101	10721300	SALES - GENERAL	281,000,000	52,324,125	145,300,000
12020601	70112	00	02101	10721300	SALES OF JOURNAL & PUBLICATIONS (REVENUE LAW)	1,000,000	22,500	300,000
12020602	70112	00	02101	10721300	SALES OF BOOKS (ROAD TRAFFIC REG. BOOK)	50,000,000	1,656,650	5,000,000
12020616	70112	00	02101	10721300	SALES OF FORMS (CERTIFICATE OF ROAD WORTHINESS)	30,000,000	8,831,175	30,000,000
12020620	70112	00	02101	10721300	SALES OF OTHER GOVERNMENT PROPERTIES (NUMBER PLATES)	200,000,000	41,813,800	110,000,000
120212	70112	00	02101	10721300	INTEREST EARNED	200,000,000	1,243,495	100,000,000
12021201	70112	00	02101	10721300	MOTOR VEHICLE ADVANCES (INTEREST ON TAX DEFAULTERS)	200,000,000	1,243,495	100,000,000
023800100100 BENU STATE PLANNING COMMISSION (BSPC)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70133	00	02101	10721300	REVENUE	3,661,689,465	1,222,000	5,567,189,465
12	70133	00	02101	10721300	INDEPENDENT REVENUE	2,020,000	3,000	2,020,000
1202	70133	00	02101	10721300	NON-TAX REVENUE	2,020,000	3,000	2,020,000
120206	70133	00	02101	10721300	SALES - GENERAL	1,500,000	3,000	1,500,000
12020602	70133	00	02101	10721300	SALES OF BOOKS-Approved Budget Estimates	1,000,000	3,000	1,000,000
12020602	70133	00	02101	10721300	SALES OF BOOKS-Statistical Publications (calendar, Year Book)	500,000		500,000
120208	70133	00	02101	10721300	RENT ON GOVERNMENT BUILDINGS - GENERAL	520,000	-	520,000
12020804	70133	00	02101	10721300	RENT ON CONFERENCE CENTRES	520,000		520,000
13	70133	00	02101	10721300	AID AND GRANTS	3,659,669,465	1,219,000	5,565,169,465
1301	70133	00	02101	10721300	AID	3,659,669,465	1,219,000	5,565,169,465
130101	70133	00	02101	10721300	DOMESTIC AIDS	100,000,000	-	100,000,000
	70133	00	02101	10721300	CAPITAL DOMESTIC AIDS - (MANR)	100,000,000		100,000,000
130102	70133	00	02101	10721300	FOREIGN AIDS	3,559,669,465	1,219,000	3,415,169,465
13010202	70133	00	02101	10721300	UNFPA - BSPC, Min. of Health, Info., youth & Sports etc.	188,161,505		188,161,505
13010202	70133	00	02101	10721300	FAO - MANR	313,602,509		313,602,509
13010202	70133	00	02101	10721300	UNDP - Capacity Building (State - Wide)	313,602,509		313,602,509
13010202	70133	00	02101	10721300	UNIDO - Min. of Industry, Trade & Investment/RAAMP3 PROJECT	1,441,284,518		1,296,784,518
13010202	70133	00	02101	10721300	IFAD - BNARDA,MANR (Value chain development programme)	313,602,509		313,602,509
13010202	70133	00	02101	10721300	UNICEF - BERWASA/HEALTH - (WASH) women issues	627,205,018	1,219,000	627,205,018
13010202	70133	00	02101	10721300	FADAMA III - BNARDA,MANR	250,882,007		250,882,007
13010202	70133	00	02101	10721300	BILL & GATES FOUNDATION - Value Chain (MANR)	50,176,401		50,176,401
13010202	70133	00	02101	10721300	CSDA/World Bank - (BSPC)	61,152,489		61,152,489
130204	70133	00	02101	10721300	FOREIGN GRANTS	-	-	2,050,000,000
13020401	70133	00	02101	10721300	FOREIGN GRANTS: World Bank STFAS ,WOFEE			2,050,000,000
023600400100 BENU STATE COUNCIL FOR ARTS AND CULTURE								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70820	00	02101	10721300	REVENUE	5,000,000	50,050	5,000,000
12	70820	00	02101	10721300	INDEPENDENT REVENUE	5,000,000	50,050	5,000,000
1202	70820	00	02101	10721300	NON-TAX REVENUE	5,000,000	50,050	5,000,000
120207	70820	00	02101	10721300	EARNINGS -GENERAL	5,000,000	50,050	5,000,000
12020709	70820	00	02101	10721300	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	5,000,000	50,050	5,000,000
025200100100 MINISTRY OF WATER RESOURCES AND ENVIRONMENT								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70131	00	02101	10721300	REVENUE	245,000,000	13,818,150	245,682,000
1202	70131	00	02101	10721300	NON-TAX REVENUE	245,000,000	13,818,150	245,682,000
120204	70131	00	02101	10721300	FEES - GENERAL	245,000,000	13,818,150	245,005,000
12020430	70131	00	02101	10721300	PROFESSIONAL REGISTRATION FEES-Power Saw	20,000,000	869,000	20,000,000
12020431	70131	00	02101	10721300	ENVIRONMENTAL IMPACT ASSESSMENT FEES-Filling Stations Hotels,etc.	110,000,000	1,200,000	110,000,000
12020436	70131	00	02101	10721300	BILL BOARD ADVERTISEMENT FEES	5,000,000		5,000,000
12020448	70131	00	02101	10721300	DEVELOPMENT LEVIES			5,000
12020451	70131	00	02101	10721300	TIMBER & FOREST FEES	110,000,000	11,749,150	110,000,000
120208	70131	00	02101	10721300	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	-	677,000
12020803	70131	00	02101	10721300	RENT ON GOVT BUILDINGS:Rents on Shop			672,000
12020804	70131	00	02101	10721300	RENT ON CONFERENCE CENTRES			5,000

025210400100 BENU STATE ENVIRONMENTAL SANITATION AUTHORITY (BENSESA)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70740	00	10101	10721300	REVENUE	42,000,000	5,862,641	42,000,000
12	70740	00	10101	10721300	INDEPENDENT REVENUE	42,000,000	5,862,641	42,000,000
1202	70740	00	10101	10721300	NON-TAX REVENUE	42,000,000	5,862,641	42,000,000
120204	70740	00	10101	10721300	FEES - GENERAL	8,160,000	265,000	8,160,000
12020431	70740	00	10101	10721300	ENVIRONMENTAL IMPACT ASSESSMENT FEES	60,000		60,000
12020441	70740	00	10101	10721300	LABORATORY FEES: Distill Water	400,000		400,000
12020441	70740	00	10101	10721300	LABORATORY FEES: Physical Analysis	300,000	15,000	300,000
12020441	70740	00	10101	10721300	LABORATORY FEES: Chemical Analysis	300,000		300,000
12020441	70740	00	10101	10721300	LABORATORY FEES: Biological Analysis	300,000		300,000
12020441	70740	00	10101	10721300	LABORATORY FEES: Air Quality Monitoring	500,000		500,000
12020444	70740	00	10101	10721300	BURIAL FEES	300,000		300,000
12020449	70740	00	10101	10721300	BUSINESS/TRADE OPERATING FEES	6,000,000	250,000	6,000,000
120205	70740	00	10101	10721300	FINES - GENERAL	33,840,000	5,597,641	33,840,000
12020501	70740	00	10101	10721300	Sanitation Fee	10,000,000	198,000	10,000,000
12020501	70740	00	10101	10721300	Street Obstruction Fee	100,000		100,000
12020501	70740	00	10101	10721300	Failure to participate in Monthly Env. Sanitation Exercise	300,000		300,000
12020501	70740	00	10101	10721300	Tariff on Refuse Rate	12,000,000	3,763,300	12,000,000
12020501	70740	00	10101	10721300	Public Toilets	300,000		300,000
12020501	70740	00	10101	10721300	Environmental Development Charges	10,640,000	1,636,341	10,640,000
12020501	70740	00	10101	10721300	Abandonment of vehicle on Street	300,000		300,000
12020501	70740	00	10101	10721300	Fumigation Services	200,000		200,000
025210200100 BENU STATE WATER BOARD								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70111	00	02101	10721300	REVENUE	97,000,000	7,695,700	122,000,000
12	70111	00	02101	10721300	INDEPENDENT REVENUE	27,000,000	7,695,700	122,000,000
1202	70111	00	02101	10721300	NON-TAX REVENUE	27,000,000	7,695,700	122,000,000
120204	70111	00	02101	10721300	FEES - GENERAL	-	-	-
12020439	70111	00	02101	10721300	AGENCY FEES			
120207	70111	00	02101	10721300	EARNINGS -GENERAL	25,000,000	7,695,700	120,000,000
12020711	70111	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES	25,000,000	7,695,700	120,000,000
120209	70111	00	02101	10721300	RENT ON LAND & OTHERS - GENERAL	2,000,000	-	2,000,000
12020905	70111	00	02101	10721300	LEASE RENTAL	2,000,000		2,000,000
14	70111	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	70,000,000	-	-
1407	70111	00	02101	10721300	EXTRAORDINARY ITEMS	70,000,000	-	-
140701	70111	00	02101	10721300	EXTRAORDINARY ITEMS	70,000,000	-	-
14070102	70111	00	02101	10721300	UNSPECIFIED REVENUE	70,000,000		
025210300100 BENU STATE RURAL WATER SUPPLY AND SANITATION AGENCY (BERWASSA)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70222	00	02101	10721300	REVENUE	1,047,000,000	112,821,000	873,000,000
12	70222	00	02101	10721300	INDEPENDENT REVENUE	-	1,801,000	11,000,000
1202	70222	00	02101	10721300	NON-TAX REVENUE	-	1,801,000	11,000,000
120204	70222	00	02101	10721300	FEES - GENERAL	-	-	1,500,000
12020438	70222	00	02101	10721300	SURVEY/ PLANNING/ BUILDING FEES			1,500,000
120206	70222	00	02101	10721300	SALES - GENERAL	-	-	1,500,000
12020616	70222	00	02101	10721300	SALES OF FORMS			1,500,000
120207	70222	00	02101	10721300	EARNINGS -GENERAL	-	1,801,000	8,000,000
12020702	70222	00	02101	10721300	EARNINGS FROM LABORATORY SERVICES			3,000,000
12020703	70222	00	02101	10721300	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT		1,801,000	5,000,000
14	70222	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,026,000,000	100,220,000	826,000,000
1402	70222	00	02101	10721300	OTHER CAPITAL RECEIPTS	1,026,000,000	100,220,000	826,000,000
140202	70222	00	02101	10721300	OTHER CAPITAL RECEIPTS	1,026,000,000	100,220,000	826,000,000
14020201	70222	00	02101	10721300	OTHER CAPITAL RECEIPTS TO CDF: SHAWN counterpart	800,000,000	50,220,000	706,000,000
14020201	70222	00	02101	10721300	OTHER CAPITAL RECEIPTS TO CDF: RUSHPIN counterpart	220,000,000	50,000,000	120,000,000
14020201	70222	00	02101	10721300	OTHER CAPITAL RECEIPTS TO CDF: Water Aid counterpart	6,000,000		
15	70222	00	02101	10721300	TRANSFERS	21,000,000	10,800,000	36,000,000
1501	70222	00	02101	10721300	TRANSFER TO FUND RECURRENT EXPENDITURE	21,000,000	10,800,000	36,000,000
150101	70222	00	02101	10721300	TRANSFER TO FUND RECURRENT EXPENDITURE	21,000,000	10,800,000	36,000,000
15010102	70222	00	02101	10721300	RECEIPT FROM OTHER AGENCY TO FUND RECURRENT EXPENDITURE (SHAWN Scale up Operational Cost)	21,000,000	10,800,000	36,000,000
025205600100 BENU STATE URBAN DEVELOPMENT BOARD								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70131	00	02101	10721300	REVENUE	370,000,000	7,338,270	370,000,000
12	70131	00	02101	10721300	INDEPENDENT REVENUE	370,000,000	7,338,270	370,000,000
1202	70131	00	02101	10721300	NON-TAX REVENUE	370,000,000	7,338,270	370,000,000
120204	70131	00	02101	10721300	FEES - GENERAL	370,000,000	7,338,270	370,000,000
12020460	70131	00	02101	10721300	BUILDING PLAN APPROVAL FEES	370,000,000	7,338,270	370,000,000
022800100300 BUSINESS ENGINEERING, SKILLS TRAINING (BEST)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70473	00	02101	10721300	REVENUE	-	-	437,000
12	70473	00	02101	10721300	INDEPENDENT REVENUE	-	-	437,000
1202	70473	00	02101	10721300	NON-TAX REVENUE	-	-	437,000
120204	70473	00	02101	10721300	FEES - GENERAL	-	-	432,000
12020455	70473	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- POSTGRADUATE			432,000
120206	70473	00	02101	10721300	SALES - GENERAL	-	-	5,000
12020621	70473	00	02101	10721300	SALES OF GOVERNMENT PANAPHARELIA (FLAGS, PORTRAITS, ART WORKS ETC):furniture,welding & fabrication,Tailoring etc			5,000

025300200100 MINISTRY OF RURAL DEVELOPMENT AND COOPERATIVES								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70112	00	02204	10721300	REVENUE	30,000,000	4,008,400	30,014,000
12	70112	00	02204	10721300	INDEPENDENT REVENUE	30,000,000	4,008,400	30,014,000
1202	70112	00	02204	10721300	NON-TAX REVENUE	30,000,000	4,008,400	30,014,000
120204	70112	00	02204	10721300	FEES - GENERAL	30,000,000	4,008,400	30,014,000
12020442	70112	00	02204	10721300	ASSOCIATION FEES:Registration of Community Development Association	13,744,000	15,150	13,744,000
12020442	70112	00	02204	10721300	ASSOCIATION FEES:Renewal of Community Development Association	500,000		500,000
12020442	70112	00	02204	10721300	ASSOCIATION FEES:printing of Registration forms for Community Development Association	300,000		300,000
12020442	70112	00	02204	10721300	ASSOCIATION FEES:Registration Cooperative Societies and Unions Association	15,200,000	3,993,250	15,200,000
12020442	70112	00	02204	10721300	ASSOCIATION FEES:Renewal Cooperative Societies and Unions Association	156,000		170,000
12020450	70112	00	02204	10721300	INSPECTION FEES: Audit and Supervision of Cooperative Societies and Unions	100,000		100,000
026000100100 MINISTRY OF LANDS ,SURVEY AND SOLID MINERALS								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70610	00	10101	10721305	REVENUE	4,700,000,000	24,991,997	560,000,000
12	70610	00	10101	10721305	INDEPENDENT REVENUE	4,700,000,000	24,991,997	560,000,000
1202	70610	00	10101	10721305	NON-TAX REVENUE	4,700,000,000	24,991,997	560,000,000
120201	70610	00	10101	10721305	LICENCES - GENERAL	15,000,000	466,605	15,000,000
12020105	70610	00	10101	10721305	SUB-LEASED CONSENT TO MORTGAGE/ASSIGNMENT	15,000,000	466,605	15,000,000
120204	70610	00	10101	10721305	FEES - GENERAL	4,530,000,000	8,833,714	235,000,000
12020437	70610	00	10101	10721305	DEEDS REGISTRATION FEES	20,000,000	1,200,000	20,000,000
12020438	70610	00	10101	10721305	SURVEY/ PLANNING/ BUILDING FEES	1,500,000,000	7,633,714	200,000,000
12020453	70610	00	10101	10721305	APPLICATIONS FEES(For Plot Allocation)	10,000,000	6,348,000	15,000,000
12020459	70610	00	10101	10721305	RIGHT OF OCCUPANCY FEES	3,000,000,000		
120208	70610	00	10101	10721305	RENT ON GOVERNMENT BUILDINGS - GENERAL	155,000,000	8,426,892	155,000,000
12020806	70610	00	10101	10721305	RENT ON CERTIFICATE OF OCCUPANCY	155,000,000	8,426,892	155,000,000
120209	70610	00	10101	10721305	RENT ON LAND & OTHERS - GENERAL	-	7,264,786	155,000,000
12020901	70610	00	10101	10721305	RENT ON GOVT. LAND		7,264,786	155,000,000
031800400100 MINISTRY OF JUSTICE								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70131	00	02101	10721300	REVENUE	15,600,000	2,703,025	8,744,616
12	70131	00	02101	10721300	INDEPENDENT REVENUE	10,600,000	2,703,025	3,744,616
1201	70131	00	02101	10721300	TAX REVENUE	2,000,000	1,058,410	2,000,000
120101	70131	00	02101	10721300	PERSONAL TAXES	2,000,000	1,058,410	2,000,000
12010109	70131	00	02101	10721300	OTHER SERVICE TAXES	2,000,000	1,058,410	2,000,000
1202	70131	00	02101	10721300	NON-TAX REVENUE	8,600,000	1,644,615	1,744,616
120204	70131	00	02101	10721300	FEES - GENERAL	8,500,000	1,644,615	1,644,616
12020418	70131	00	02101	10721300	MARRIAGE/ DIVORCE FEES	1,500,000	283,650	1,500,000
12020430	70131	00	02101	10721300	PROFESSIONAL REGISTRATION FEES	2,000,000		2,000,000
12020453	70131	00	02101	10721300	APPLICATIONS FEES	5,000,000	1,360,965	5,000,000
120206	70131	00	02101	10721300	SALES - GENERAL	100,000	-	100,000
12020610	70131	00	02101	10721300	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	100,000		100,000
14	70131	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	5,000,000	-	5,000,000
1407	70131	00	02101	10721300	EXTRAORDINARY ITEMS	5,000,000	-	5,000,000
140701	70131	00	02101	10721300	EXTRAORDINARY ITEMS	5,000,000	-	5,000,000
14070102	70131	00	02101	10721300	UNSPECIFIED REVENUE	5,000,000		
031800700100 HIGH COURT OF JUSTICE								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70330	00	01101	10721300	REVENUE	50,000,000	39,524,839	64,000,000
12	70330	00	01101	10721300	INDEPENDENT REVENUE	50,000,000	39,524,839	64,000,000
1201	70330	00	01101	10721300	TAX REVENUE	-	28,595,325	35,000,000
120101	70330	00	01101	10721300	PERSONAL TAXES	-	28,595,325	35,000,000
12010101	70330	00	01101	10721300	PERSONAL TAXES (E.G PAYE)	-	28,595,325	35,000,000
1202	70330	00	01101	10721300	NON-TAX REVENUE	50,000,000	10,929,513	29,000,000
120204	70330	00	01101	10721300	FEES - GENERAL	35,000,000	2,855,607	4,000,000
12020401	70330	00	01101	10721300	COURT FEES	10,000,000	14,690	1,000,000
12020426	70330	00	01101	10721300	COURT SUMMONS/OATH FEES	25,000,000	2,840,917	3,000,000
120205	70330	00	01101	10721300	FINES - GENERAL	15,000,000	8,073,906	25,000,000
12020502	70330	00	01101	10721300	COURT FINES	15,000,000	8,073,906	25,000,000
031801100100 CUSTOMARY COURT OF APPEAL								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70330	00	02101	10721300	REVENUE	16,565,999	-	16,565,999
12	70330	00	02101	10721300	INDEPENDENT REVENUE	16,565,999	-	16,565,999
1201	70330	00	02101	10721300	TAX REVENUE	6,565,999	-	6,565,999
120101	70330	00	02101	10721300	PERSONAL TAXES	6,565,999	-	6,565,999
12010101	70330	00	02101	10721300	PERSONAL TAXES (E.G PAYE)	6,565,999	-	6,565,999
1202	70330	00	02101	10721300	NON-TAX REVENUE	10,000,000	-	10,000,000
120204	70330	00	02101	10721300	FEES - GENERAL	10,000,000	-	10,000,000
12020401	70330	00	02101	10721300	COURT FEES	10,000,000	-	10,000,000

032600100100 JUDICIAL SERVICE COMMISSION								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70960	00	03101	10721300	REVENUE	4,370,279	-	-
12	70960	00	03101	10721300	INDEPENDENT REVENUE	4,370,279	-	-
1201	70960	00	03101	10721300	TAX REVENUE	4,370,279	-	-
120101	70960	00	03101	10721300	PERSONAL TAXES	4,370,279	-	-
12010101	70960	00	03101	10721300	PERSONAL TAXES (E.G PAYE)	4,370,279	-	-
051700100100 MINISTRY OF EDUCATION SCIENCE AND TECHNOLOGY								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70131	00	02101	10721300	REVENUE	787,750,000	22,839,360	777,475,070
12	70131	00	02101	10721300	INDEPENDENT REVENUE	737,750,000	14,117,260	699,580,620
1202	70131	00	02101	10721300	NON-TAX REVENUE	737,750,000	14,117,260	699,580,620
120201	70131	00	02101	10721300	LICENCES - GENERAL	1,000,000	3,995,560	38,050,000
12020113	70131	00	02101	10721300	BRICKMAKING, ETC LICENCE	500,000	800,000	1,200,000
12020135	70131	00	02101	10721300	PRIVATE SCHOOLS LICENCES: Renewal Fees	500,000	3,195,560	36,850,000
120204	70131	00	02101	10721300	FEES - GENERAL	326,750,000	10,121,700	382,586,120
12020450	70131	00	02101	10721300	INSPECTION FEES:Schools	-	4,980,000	30,000,000
12020451	70131	00	02101	10721300	INSPECTION FEES(WAEC/NECO Centre Recognition)	30,000,000	660,000	12,000,000
12020453	70131	00	02101	10721300	APPLICATIONS FEES:for Schools establishment	500,000	300,000	19,000,000
12020456	70131	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	230,650,000	4,181,700	230,650,000
12020465	70131	00	02101	10721300	SPORTS/RECREATIONAL FACILITIES FEES(N80/557,889 Students/Session)	65,600,000	7,625,075.50	44,631,120
12020478	70131	00	02101	10721300	WORKSHOP FEES (N45,000/1029 Schs/Session)	-	8,580,047.50	46,305,000
120207	70131	00	02101	10721300	EARNINGS -GENERAL	410,000,000	-	278,944,500
12020714	70131	00	02101	10721300	EARNINGS FROM ICT SERVICES (N500/557,889 Students/Term)	410,000,000	10,107,574.50	278,944,500
13	70131	00	02101	10721300	AID AND GRANTS	50,000,000	-	50,000,000
130203	70131	00	02101	10721300	DOMESTIC GRANTS	50,000,000	-	50,000,000
13020301	70131	00	02101	10721300	DOMESTIC GRANTS	50,000,000	-	50,000,000
14	70131	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	8,722,100	27,894,450
1407	70131	00	02101	10721300	EXTRAORDINARY ITEMS	-	8,722,100	27,894,450
140701	70131	00	02101	10721300	EXTRAORDINARY ITEMS	-	8,722,100	27,894,450
14070101	70131	00	02101	10721300	EXTRAORDINARY ITEMS:Quality Control Funds (N150/557,889 Students/Session)	-	8,722,100	27,894,450
051701800100 BENUE STATE POLYTECHNIC, UGBOKOLO								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70112	00	02101	10731812	REVENUE	3,284,500,000	182,354,410	2,284,500,000
1202	70112	00	02101	10731812	NON-TAX REVENUE	764,500,000	154,701,525	764,500,000
120204	70112	00	02101	10731812	FEES - GENERAL	696,000,000	137,106,525	696,000,000
12020448	70112	00	02101	10731812	DEVELOPMENT LEVIES (USER CHARGE ACCOMMODATION)	80,000,000	11,700,000	80,000,000
12020452	70112	00	02101	10731812	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE	100,000,000	35,195,875	100,000,000
12020455	70112	00	02101	10731812	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- POSTGRADUATE	500,000,000	88,755,650	500,000,000
12020457	70112	00	02101	10731812	AFFILIATION CHARGES	6,000,000	-	6,000,000
12020462	70112	00	02101	10731812	PUBLICATION FEES	5,000,000	-	5,000,000
12020463	70112	00	02101	10731812	HOSPITAL SERVICE REGISTRATION FEES	5,000,000	1,455,000	5,000,000
120206	70112	00	02101	10731812	SALES - GENERAL	28,000,000	17,595,000	28,000,000
12020616	70112	00	02101	10731812	SALES OF FORMS	28,000,000	17,595,000	28,000,000
120207	70112	00	02101	10731812	EARNINGS -GENERAL	40,500,000	-	40,500,000
12020711	70112	00	02101	10731812	EARNINGS FROM COMMERCIAL ACTIVITIES (BENPOCON)	40,000,000	-	40,000,000
12020712	70112	00	02101	10731812	HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS/OTHERS	500,000	-	500,000
13	70112	00	02101	10731812	AID AND GRANTS	2,500,000,000	-	1,500,000,000
1301	70112	00	02101	10731812	AID	2,500,000,000	-	1,500,000,000
130102	70112	00	02101	10731812	FOREIGN AID	2,500,000,000	-	1,500,000,000
13010201	70112	00	02101	10731812	FOREIGN AID (TETFUND/SWISS)	2,500,000,000	-	1,500,000,000
14	70112	00	02101	10731812	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	20,000,000	27,652,885	20,000,000
1407	70112	00	02101	10731812	EXTRAORDINARY ITEMS	20,000,000	27,652,885	20,000,000
140701	70112	00	02101	10731812	EXTRAORDINARY ITEMS	20,000,000	27,652,885	20,000,000
14070102	70112	00	02101	10731812	UNSPECIFIED REVENUE:Donations,Assistance	20,000,000	27,652,885	20,000,000

051705700100 AKAWUE TORKULA COLLEGE OF ADVANCED AND PROFESSIONAL STUDIES								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70960	00	02101	10721300	REVENUE	105,955,000	21,468,619	105,808,000
12	70960	00	02101	10721300	INDEPENDENT REVENUE	100,652,200	19,683,119	100,505,200
1202	70960	00	02101	10721300	NON-TAX REVENUE	100,652,200	19,683,119	100,505,200
120204	70960	00	02101	10721300	FEES - GENERAL	69,387,000	13,666,074	69,240,000
12020440	70960	00	02101	10721300	MEDICAL CONSULTANCY FEES	1,300,000	264,750	1,300,000
12020448	70960	00	02101	10721300	DEVELOPMENT LEVIES	6,500,000	1,316,250	6,500,000
12020450	70960	00	02101	10721300	INSPECTION FEES	2,600,000	528,975	2,600,000
12020455	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADUATE:Screening for IJMBE	1,200,000	306,000	1,200,000
12020456	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS:Screening for Diploma	750,000	306,000	750,000
12020456	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS:Processing Fee IJMBE	200,000	40,312	200,000
12020456	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS:Processing Fee Diploma	250,000	8,625	250,000
12020456	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS:Aptitude Test Fee IJMBE	1,200,000	273,375	1,200,000
12020456	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS:Aptitude Test Fee Diploma	1,250,000	45,000	1,250,000
12020456	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS:School fee IJMB	25,440,000	7,464,600	25,440,000
12020456	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS:School Fee Diploma	18,750,000	1,842,187	18,750,000
12020456	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS:IJMBE Registration Fee	7,200,000	742,000	7,200,000
12020456	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS:Resit Exam	147,000		
12020465	70960	00	02101	10721300	SPORTS/RECREATIONAL FACILITIES FEES:Sports Levy	2,600,000	528,000	2,600,000
120206	70960	00	02101	10721300	SALES - GENERAL	7,527,000	1,627,095	7,527,000
12020603	70960	00	02101	10721300	SALES OF ID CARDS	457,000	933,000	457,000
12020604	70960	00	02101	10721300	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	320,000	2,220	320,000
12020616	70960	00	02101	10721300	SALES OF FORMS:IJMB	3,750,000	624,375	3,750,000
12020616	70960	00	02101	10721300	SALES OF FORMS:Diploma	3,000,000	67,500	3,000,000
120207	70960	00	02101	10721300	EARNINGS -GENERAL	17,238,200	3,347,450	17,238,200
12020711	70960	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: Admission Letter IJMBE	1,200,000	376,875	1,200,000
12020711	70960	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: Admission Letter Diploma	750,000	376,875	750,000
12020711	70960	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES:Processing of Result IJMBE	600,000	180,000	600,000
12020711	70960	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES:Processing of Result Diploma	500,000	180,000	500,000
12020711	70960	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES:Processing of Certificate IJMBE	800,000	4,500	800,000
12020711	70960	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES:Processing of Certificate Diploma	1,250,000	4,500	1,250,000
12020711	70960	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES:Exam Material	2,600,000	551,000	2,600,000
12020711	70960	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES:Students Hand Book	1,300,000	260,250	1,300,000
12020712	70960	00	02101	10721300	HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS/OTHERS	164,000		164,000
12020713	70960	00	02101	10721300	EARNINGS FROM LIBRARY SERVICES: Library Development	2,600,000	264,750	2,600,000
12020714	70960	00	02101	10721300	EARNINGS FROM LIBRARY SERVICES:library	182,800	61,600	182,800
12020715	70960	00	02101	10721300	EARNINGS FROM ICT SERVICES: Internet Levy	2,600,000	528,000	2,600,000
12020715	70960	00	02101	10721300	MAINTENANCE/REPAIRS FEES: Maintenance Levy	2,600,000	528,000	2,600,000
120208	70960	00	02101	10721300	MAINTENANCE/REPAIRS FEES:Hostel Maintenance	91,400	31,100	91,400
12020803	70960	00	02101	10721300	RENT ON GOVERNMENT BUILDINGS - GENERAL	6,500,000	1,042,500	6,500,000
14	70960	00	02101	10721300	RENT ON GOVT BUILDINGS:Accommodation	6,500,000	1,042,500	6,500,000
1407	70960	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	5,302,800	1,785,500	5,302,800
140701	70960	00	02101	10721300	EXTRAORDINARY ITEMS	5,302,800	1,785,500	5,302,800
14070102	70960	00	02101	10721300	EXTRAORDINARY ITEMS	5,302,800	1,785,500	5,302,800
14070102	70960	00	02101	10721300	UNSPECIFIED REVENUE:Students Union Government	274,200	93,300	274,200
14070102	70960	00	02101	10721300	UNSPECIFIED REVENUE:Change of Course	1,600	200	1,600
14070102	70960	00	02101	10721300	UNSPECIFIED REVENUE: Passports	457,000	145,000	457,000
14070102	70960	00	02101	10721300	UNSPECIFIED REVENUE:National Health Insurance	2,285,000	777,000	2,285,000
14070102	70960	00	02101	10721300	UNSPECIFIED REVENUE:Group Life Association Scheme	2,285,000	770,000	2,285,000

051701900100 COLLEGE OF EDUCATION,KATSINA - ALA								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70941	00	02101	10710900	REVENUE	1,548,209,450	560,317,182	944,533,562
12	70941	00	02101	10710900	INDEPENDENT REVENUE	508,436,450	179,819,870	355,154,500
1202	70941	00	02101	10710900	NON-TAX REVENUE	508,436,450	179,819,870	355,154,500
120201	70941	00	02101	10710900	LICENCES - GENERAL	200,000	-	200,000
12020126	70941	00	02101	10710900	TRACTOR HIRING SERVICES	200,000	-	200,000
120204	70941	00	02101	10710900	FEES - GENERAL	498,520,000	177,929,820	346,787,000
12020427	70941	00	02101	10710900	TENDER FEES	1,000,000	1,580,000	2,000,000
12020442	70941	00	02101	10710900	ASSOCIATION FEES	10,000	3,000	10,000
12020448	70941	00	02101	10710900	DEVELOPMENT LEVIES	47,780,000	2,341,120	41,972,000
12020449	70941	00	02101	10710900	BUSINESS/TRADE OPERATING FEES	10,000	-	10,000
12020452	70941	00	02101	10710900	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE	449,220,000	174,005,700	302,295,000
12020457	70941	00	02101	10710900	AFFILIATION CHARGES	500,000	-	500,000
120206	70941	00	02101	10710900	SALES - GENERAL	4,195,000	685,050	2,885,000
12020602	70941	00	02101	10710900	SALES OF BOOKS	75,000	-	75,000
12020603	70941	00	02101	10710900	SALES OF ID CARDS	2,810,000	400,000	2,000,000
12020604	70941	00	02101	10710900	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	10,000	126,050	10,000
12020609	70941	00	02101	10710900	PROCEEDS FROM SALES OF FARM PRODUCE	400,000	-	400,000
12020616	70941	00	02101	10710900	SALES OF FORMS	900,000	159,000	400,000
120207	70941	00	02101	10710900	EARNINGS -GENERAL	5,314,450	1,155,000	5,075,500
12020704	70941	00	02101	10710900	EARNINGS FROM THE USE OF GOVT. VEHICLES	100,000	206,000	300,000
12020707	70941	00	02101	10710900	EARNINGS FROM MEDICAL SERVICES	600,000	140,000	400,000
12020712	70941	00	02101	10710900	HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS/OTHERS	1,018,950	29,000	780,000
12020713	70941	00	02101	10710900	EARNINGS FROM LIBRARY SERVICES	100,000	-	100,000
12020714	70941	00	02101	10710900	EARNINGS FROM ICT SERVICES	3,495,500	780,000	3,495,500
120208	70941	00	02101	10710900	RENT ON GOVERNMENT BUILDINGS - GENERAL	207,000	50,000	207,000
12020803	70941	00	02101	10710900	RENT ON GOVT BUILDINGS	7,000	-	7,000
12020804	70941	00	02101	10710900	RENT ON CONFERENCE CENTRES	200,000	50,000	200,000
13	70941	00	02101	10710900	AID AND GRANTS	1,000,000,000	369,836,062	569,836,062
1301	70941	00	02101	10710900	AID	1,000,000,000	369,836,062	569,836,062
130101	70941	00	02101	10710900	DOMESTIC AIDS	1,000,000,000	369,836,062	569,836,062
13010101	70941	00	02101	10710900	DOMESTIC AID	1,000,000,000	369,836,062	569,836,062
14	70941	00	02101	10710900	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	39,773,000	10,661,250	19,543,000
1407	70941	00	02101	10710900	EXTRAORDINARY ITEMS	39,773,000	10,661,250	19,543,000
140701	70941	00	02101	10710900	EXTRAORDINARY ITEMS	39,773,000	10,661,250	19,543,000
14070102	70941	00	02101	10710900	UNSPECIFIED REVENUE:Pre NCE Adm letter,NCE Adm Letter,Jamb Screening fee,T.P Log Book	39,773,000	10,661,250	19,543,000
051702100100 COLLEGE OF EDUCATION,OJU								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70133	00	02101	10731700	REVENUE	899,700,000	96,888,950	956,192,450
12	70133	00	02101	10731700	INDEPENDENT REVENUE	292,350,000	48,492,150	295,742,450
1201	70133	00	02101	10731700	TAX REVENUE	-	95,350	292,450
120101	70133	00	02101	10731700	PERSONAL TAXES	-	95,350	292,450
12010104	70133	00	02101	10731700	STAMP DUTY	95,350	-	292,450
1202	70133	00	02101	10731700	NON-TAX REVENUE	292,350,000	48,396,800	295,450,000
120204	70133	00	02101	10731700	FEES - GENERAL	256,500,000	45,529,600	258,500,000
12020427	70133	00	02101	10731700	TENDER FEES	6,000,000	-	8,000,000
12020448	70133	00	02101	10731700	DEVELOPMENT LEVIES	35,000,000	6,165,000	35,000,000
12020452	70133	00	02101	10731700	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE	145,100,000	32,753,100	145,100,000
12020453	70133	00	02101	10731700	APPLICATIONS FEES	15,000,000	4,984,000	15,000,000
12020456	70133	00	02101	10731700	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	54,400,000	1,333,000	54,400,000
12020458	70133	00	02101	10731700	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	1,000,000	294,500	1,000,000
120206	70133	00	02101	10731700	SALES - GENERAL	16,250,000	2,857,200	17,250,000
12020601	70133	00	02101	10731700	SALES OF JOURNAL & PUBLICATIONS	-	-	-
12020602	70133	00	02101	10731700	SALES OF BOOKS	5,000,000	506,200	6,000,000
12020603	70133	00	02101	10731700	SALES OF ID CARDS	3,000,000	831,000	3,000,000
12020604	70133	00	02101	10731700	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	100,000	-	100,000
12020611	70133	00	02101	10731700	PROCEEDS FROM SALES OF GOVT. VEHICLES	150,000	-	150,000
12020616	70133	00	02101	10731700	SALES OF FORMS	8,000,000	1,520,000	8,000,000
120207	70133	00	02101	10731700	EARNINGS -GENERAL	19,600,000	10,000	19,700,000
12020701	70133	00	02101	10731700	EARNINGS FROM CONSULTANCY SERVICES	5,000,000	-	5,000,000
12020705	70133	00	02101	10731700	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS	100,000	10,000	200,000
12020711	70133	00	02101	10731700	EARNINGS FROM COMMERCIAL ACTIVITIES	3,000,000	-	3,000,000
12020712	70133	00	02101	10731700	HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS/OTHERS	1,500,000	-	1,500,000
12020714	70133	00	02101	10731700	EARNINGS FROM ICT SERVICES	10,000,000	-	10,000,000
13	70133	00	02101	10731700	AID AND GRANTS	300,000,000	-	350,000,000
1301	70133	00	02101	10731700	AID	300,000,000	-	350,000,000
130101	70133	00	02101	10731700	DOMESTIC AIDS	300,000,000	-	350,000,000
13010101	70133	00	02101	10731700	DOMESTIC AID-CAPITAL DOMESTIC AID-TETFUND	300,000,000	-	350,000,000
14	70133	00	02101	10731700	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	15,000,000	-	15,000,000
1407	70133	00	02101	10731700	EXTRAORDINARY ITEMS	15,000,000	-	15,000,000
140701	70133	00	02101	10731700	EXTRAORDINARY ITEMS	15,000,000	-	15,000,000
14070102	70133	00	02101	10731700	UNSPECIFIED REVENUE-EXAM FEE	15,000,000	-	15,000,000
051705600100 BENUE STATE SCHOLARSHIP BOARD								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70133	00	02101	10721300	REVENUE	3,500,000	-	5,000,000
12	70133	00	02101	10721300	INDEPENDENT REVENUE	3,500,000	-	5,000,000
1202	70133	00	02101	10721300	NON-TAX REVENUE	3,500,000	-	5,000,000
120206	70133	00	02101	10721300	SALES - GENERAL	3,500,000	-	5,000,000
12020616	70133	00	02101	10721300	SALES OF FORMS & STUDENTS FILE/PAYMENT RECORD CARDS	3,500,000	-	5,000,000

051705400100 BENUE STATE TEACHING SERVICE BOARD (TSB)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70922	00	10103	10721300	REVENUE	520,034,833	34,290,940	572,038,316
12	70922	00	10103	10721300	INDEPENDENT REVENUE	520,034,833	34,290,940	572,038,316
1202	70922	00	10103	10721300	NON-TAX REVENUE	520,034,833	34,290,940	572,038,316
120204	70922	00	10103	10721300	FEES - GENERAL	459,253,500	25,190,940	505,178,850
12020442	70922	00	10103	10721300	ASSOCIATION FEES	99,100,000	-	109,010,000
12020450	70922	00	10103	10721300	INSPECTION FEES	5,000,000	3,572,550	5,500,000
12020452	70922	00	10103	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE	180,000,000	4,001,700	198,000,000
12020455	70922	00	10103	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- POSTGRADUATE	145,393,500	-	159,932,850
12020465	70922	00	10103	10721300	SPORTS/RECREATIONAL FACILITIES FEES	25,260,000	17,616,690	27,786,000
12020478	70922	00	10103	10721300	WORKSHOP FEES	4,500,000	-	4,950,000
120206	70922	00	10103	10721300	SALES - GENERAL	10,781,333	-	11,859,466
12020603	70922	00	10103	10721300	SALES OF ID CARDS	1,501,333	-	1,651,466
12020620	70922	00	10103	10721300	SALES OF OTHER GOVERNMENT PROPERTIES	9,280,000	-	10,208,000
120207	70922	00	10103	10721300	EARNINGS -GENERAL	50,000,000	9,100,000	55,000,000
12020714	70922	00	10103	10721300	EARNINGS FROM ICT SERVICES	50,000,000	9,100,000	55,000,000
051702100100 BENUE STATE UNIVERSITY (BSU)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70980	00	10101	10721300	REVENUE	1,799,358,721	1,211,014,292	1,562,098,021
12	70980	00	10101	10721300	INDEPENDENT REVENUE	69,155,544	33,789,104	69,155,544
1201	70980	00	10101	10721300	TAX REVENUE	69,155,544	33,789,104	69,155,544
120101	70980	00	10101	10721300	PERSONAL TAXES	69,155,544	33,789,104	69,155,544
12010101	70980	00	10101	107231300	PERSONAL TAXES (E.G PAYE)	69,155,544	33,789,104	69,155,544
1202	70980	00	10101	107231300	NON-TAX REVENUE	1,633,382,877	1,054,935,044	1,341,764,677
120204	70980	00	10101	107231300	FEES - GENERAL	1,597,764,000	1,038,233,396	1,311,315,800
12020417	70980	00	10101	107231300	CONTRACTOR REGISTRATION FEES	2,000,000	245,000	2,000,000
12020452	70980	00	10101	107231300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE	1,158,814,800	809,648,328	847,231,600
12020455	70980	00	10101	107231300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- POSTGRADUATE	250,000,000	200,493,158	275,000,000
12020456	70980	00	10101	107231300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	178,531,000	21,405,160	178,531,000
12020458	70980	00	10101	107231300	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	8,418,200	6,441,750	8,553,200
120206	70980	00	10101	107231300	SALES - GENERAL	1,120,000	2,059,800	2,000,000
12020603	70980	00	10101	107231300	SALES OF ID CARDS	120,000	839,800	1,000,000
12020604	70980	00	10101	107231300	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	1,000,000	1,220,000	1,000,000
120207	70980	00	10101	107231300	EARNINGS -GENERAL	7,650,000	1,217,410	1,600,000
12020707	70980	00	10101	107231300	EARNINGS FROM MEDICAL SERVICES	150,000	752,910	1,000,000
12020712	70980	00	10101	107231300	HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS/OTHERS	7,500,000	464,500	600,000
120208	70980	00	10101	107231300	RENT ON GOVERNMENT BUILDINGS - GENERAL	9,668,477	4,834,238	9,668,477
12020801	70980	00	10101	107231300	RENT ON GOVT.QUARTERS	9,668,477	4,834,238	9,668,477
120212	70980	00	10101	107231300	INTEREST EARNED	17,180,400	8,590,200	17,180,400
12021203	70980	00	10101	107231300	REFURBISHING LOAN	17,180,400	8,590,200	17,180,400
14	70980	00	10101	107231300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	96,820,300	122,290,144	151,177,800
1407	70980	00	10101	107231300	EXTRAORDINARY ITEMS	96,820,300	122,290,144	151,177,800
140701	70980	00	10101	107231300	EXTRAORDINARY ITEMS	96,820,300	122,290,144	151,177,800
14070102	70980	00	10101	107231300	UNSPECIFIED REVENUE:Statement of Result/change of course etc.	96,820,300	122,290,144	151,177,800

051700900100 BENU STATE EXAMINATION BOARD								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70131	00	02101	10731200	REVENUE	122,000,000	177,986,303	288,438,603
12	70131	00	02101	10731200	INDEPENDENT REVENUE	122,000,000	177,986,303	288,438,603
1202	70131	00	02101	10731200	NON-TAX REVENUE	122,000,000	177,986,303	288,438,603
120204	70131	00	02101	10731200	FEES - GENERAL	122,000,000	177,986,303	288,438,603
12020453	70131	00	02101	10731200	APPLICATIONS FEES	10,000,000	581,450	10,000,000
12020455	70131	00	02101	10731200	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADUATE:(First School Leaving Cert.)	70,000,000	7,565,500	70,000,000
12020456	70131	00	02101	10731200	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS:(BECE Fees)	15,000,000	168,438,603	181,438,603
12020456	70131	00	02101	10731200	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS:(MOCK fee/EBECE Fee/Resit)	25,000,000	1,400,750	25,000,000
12020456	70131	00	02101	10731200	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS:(Federal Craft fee)	2,000,000		2,000,000
051702100200 COLLEGE OF HEALTH SCIENCE,BENU STATE UNIVERSITY								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70131	00	02101	10721300	REVENUE	31,025,000	30,426,793	93,878,785
12	70131	00	02101	10721300	INDEPENDENT REVENUE	31,025,000	29,965,804	86,703,685
1202	70131	00	02101	10721300	NON-TAX REVENUE	31,025,000	29,965,804	86,703,685
120204	70131	00	02101	10721300	FEES - GENERAL	31,025,000	29,765,104	86,302,285
12020417	70131	00	02101	10721300	CONTRACTOR REGISTRATION FEES		10,000	20,000
12020452	70131	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGRADUATE	23,025,000	29,755,104	86,282,285
12020456	70131	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	8,000,000		
120206	70131	00	02101	10721300	SALES - GENERAL	-	200,700	401,400
12020601	70131	00	02101	10721300	SALES OF JOURNAL & PUBLICATIONS		200,700	401,400
14	70131	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	460,989	7,175,100
1407	70131	00	02101	10721300	EXTRAORDINARY ITEMS	-	460,989	7,175,100
140701	70131	00	02101	10721300	EXTRAORDINARY ITEMS	-	460,989	7,175,100
14070102	70131	00	02101	10721300	UNSPECIFIED REVENUE		460,989	7,175,100
051700300100 BENU STATE UNIVERSAL BASIC EDUCATION (SUBEB)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70960	00	03101	10721300	REVENUE	5,348,771,429	250,736,717	4,563,535,550
11	70960	00	03101	10721300	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	-	220,736,717	979,764,121
1101	70960	00	03101	10721300	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	-	220,736,717	979,764,121
110101	70960	00	03101	10721300	GOVERNMENT SHARE OF FAAC	-	220,736,717	979,764,121
11010101	70960	00	03101	10721300	STATUTORY ALLOCATION:salary subvention		220,736,717	979,764,121
12	70960	00	03101	10721300	INDEPENDENT REVENUE	1,048,771,429	30,000,000	1,083,771,429
1201	70960	00	03101	10721300	TAX REVENUE	1,043,771,429	-	1,043,771,429
120101	70960	00	03101	10721300	PERSONAL TAXES	1,043,771,429	-	1,043,771,429
12010101	70960	00	03101	10721300	PERSONAL TAXES (E.G PAYE) State	18,006,917		18,006,917
12010101	70960	00	03101	10721300	PERSONAL TAXES (E.G PAYE)LGEA	1,025,764,512		1,025,764,512
1202	70960	00	03101	10721300	NON-TAX REVENUE	5,000,000	30,000,000	40,000,000
120204	70960	00	03101	10721300	FEES - GENERAL	5,000,000	30,000,000	40,000,000
12020453	70960	00	03101	10721300	APPLICATIONS FEES(Bidding)	5,000,000	30,000,000	40,000,000
13	70960	00	03101	10721300	AID AND GRANTS	4,300,000,000	-	2,500,000,000
130203	70960	00	03101	10721300	DOMESTIC GRANTS	1,500,000,000	-	1,500,000,000
13020302	70960	00	03101	10721300	CAPITAL DOMESTIC GRANTS:UBEC/matching Grant	1,500,000,000		1,500,000,000
130204	70960	00	03101	10721300	FOREIGN GRANTS	2,800,000,000	-	1,000,000,000
13020402	70960	00	03101	10721300	CAPITAL FOREIGN GRANTS:GCCCE	2,800,000,000		1,000,000,000
052100100100 MINISTRY OF HEALTH AND HUMAN SERVICES								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70131	00	02101	10721300	REVENUE	1,916,353,508	8,624,855	1,926,353,508
12	70131	00	02101	10721300	INDEPENDENT REVENUE	55,000,000	8,624,855	65,000,000
1202	70131	00	02101	10721300	NON-TAX REVENUE	55,000,000	8,624,855	65,000,000
120201	70131	00	02101	10721300	LICENCES - GENERAL	45,000,000	1,605,355	45,000,000
12020134	70131	00	02101	10721300	PATENT MEDICINE & DRUG STORES LICENCES			95,750,000
12020136	70131	00	02101	10721300	HEALTH FACILITIES LICENCES	45,000,000	1,605,355	45,000,000
120204	70131	00	02101	10721300	FEES - GENERAL	10,000,000	-	10,000,000
12020452	70131	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGRADUATE	10,000,000	-	10,000,000
12020463	70721	00	01201	10721300	HOSPITAL SERVICE REGISTRATION FEES			20,000,000
120206	70131	00	02101	10721300	SALES - GENERAL	-	7,019,500	10,000,000
12020616	70131	00	02101	10721300	SALES OF FORMS		7,019,500	10,000,000
13	70131	00	02101	10721300	AID AND GRANTS	1,861,353,508	-	1,861,353,508
1301	70131	00	02101	10721300	AID	1,404,353,508	-	1,404,353,508
130102	70131	00	02101	10721300	FOREIGN AIDS	1,404,353,508	-	1,404,353,508
13010201	70131	00	02101	10721300	FOREIGN AID:Save one million lives	1,404,353,508		1,404,353,508
130203	70131	00	02101	10721300	DOMESTIC GRANTS	457,000,000	-	457,000,000
13020301	70131	00	02101	10721300	DOMESTIC GRANTS:Health Insurance Scheme	457,000,000		457,000,000
052110200100 HOSPITAL MANAGEMENT BOARD								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70731	00	10101	10721300	REVENUE	285,000,000	19,519,347	285,000,000
12	70731	00	10101	10721300	INDEPENDENT REVENUE	285,000,000	19,519,347	285,000,000
1202	70731	00	10101	10721300	NON-TAX REVENUE	285,000,000	19,519,347	285,000,000
120204	70731	00	10101	10721300	FEES - GENERAL	60,000,000	5,049,575	60,000,000
12020464	70731	00	10101	10721300	HOSPITAL SERVICE CHARGES	60,000,000	5,049,575	60,000,000
120206	70731	00	10101	10721300	SALES - GENERAL	105,000,000	11,340,642	105,000,000
12020612	70731	00	10101	10721300	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	105,000,000	11,340,642	105,000,000
120207	70731	00	10101	10721300	EARNINGS -GENERAL	120,000,000	3,129,130	120,000,000
12020702	70731	00	10101	10721300	EARNINGS FROM LABORATORY SERVICES	70,000,000	1,877,478	70,000,000
12020707	70731	00	10101	10721300	EARNINGS FROM MEDICAL SERVICES	50,000,000	1,251,652	50,000,000

052102600100 BENU STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - Jun. 2018	Approved Estimates 2019
1	70732	00	10101	10721300	REVENUE	3,823,306,750	1,075,849,569	3,801,552,060
12	70732	00	10101	10721300	INDEPENDENT REVENUE	400,000,000	138,758,466	400,000,000
1202	70732	00	10101	10721300	NON-TAX REVENUE	400,000,000	138,758,466	400,000,000
120204	70732	00	10101	10721300	FEES - GENERAL	328,335,813	102,666,080	328,335,812
12020412	70732	00	10101	10721300	RESEARCH TESTING FEES	910,013	459,000	910,012
12020417	70732	00	10101	10721300	CONTRACTOR REGISTRATION FEES	301,250	258,000	301,250
12020427	70732	00	10101	10721300	TENDER FEES	856,250	324,000	856,250
12020442	70732	00	10101	10721300	ASSOCIATION FEES		90,000	
12020463	70732	00	10101	10721300	HOSPITAL SERVICE REGISTRATION FEES		58,950	
12020464	70732	00	10101	10721300	HOSPITAL SERVICE CHARGES	326,262,050	101,476,130	326,262,050
12020478	70732	00	10101	10721300	WORKSHOP FEES	6,250	-	6,250
120206	70732	00	10101	10721300	SALES - GENERAL	58,093,925	28,391,386	58,093,925
12020612	70732	00	10101	10721300	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	57,943,300	28,294,886	57,943,300
12020616	70732	00	10101	10721300	SALES OF FORMS	150,625	96,500	150,625
120207	70732	00	10101	10721300	EARNINGS -GENERAL	741,875	-	741,875
12020704	70732	00	10101	10721300	EARNINGS FROM THE USE OF GOVT. VEHICLES	138,750		138,750
12020705	70732	00	10101	10721300	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS	603,125		603,125
120209	70732	00	10101	10721300	RENT ON LAND & OTHERS - GENERAL	12,828,387	7,701,000	12,828,387
12020906	70732	00	10101	10721300	RENTS ON GOVT. PROPERTIES	12,828,387	7,701,000	12,828,387
15	70732	00	10101	10721300	TRANSFERS	3,423,306,750	937,091,103	3,401,552,060
1501	70732	00	10101	10721300	TRANSFER TO FUND RECURRENT EXPENDITURE	3,423,306,750	937,091,103	3,401,552,060
150101	70732	00	10101	10721300	TRANSFER TO FUND RECURRENT EXPENDITURE	3,423,306,750	937,091,103	3,401,552,060
15010101	70732	00	10101	10721300	RECEIPT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	3,423,306,750	937,091,103	3,401,552,060
052102700100 BENU STATE PRIMARY HEALTH CARE BOARD								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70721	00	01201	10721300	REVENUE	1,208,206,626	58,118,300	688,206,626
12	70721	00	01201	10721300	INDEPENDENT REVENUE	429,509,826	-	409,509,826
1201	70721	00	01201	10721300	TAX REVENUE	333,759,826	-	333,759,826
120101	70721	00	01201	10721300	PERSONAL TAXES	333,759,826	-	333,759,826
12010101	70721	00	01201	10721300	PERSONAL TAXES (E.G PAYE)	333,759,826	-	333,759,826
1202	70721	00	01201	10721300	NON-TAX REVENUE	95,750,000	-	75,750,000
120204	70721	00	01201	10721300	FEES - GENERAL	20,000,000	-	-
12020463	70721	00	01201	10721300	HOSPITAL SERVICE REGISTRATION FEES	20,000,000	-	-
120206	70721	00	01201	10721300	SALES - GENERAL	51,750,000	-	51,750,000
12020612	70721	00	01201	10721300	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	51,750,000	-	51,750,000
120207	70721	00	01201	10721300	EARNINGS -GENERAL	24,000,000	-	24,000,000
12020702	70721	00	01201	10721300	EARNINGS FROM LABORATORY SERVICES	4,000,000		4,000,000
12020707	70721	00	01201	10721300	EARNINGS FROM MEDICAL SERVICES	20,000,000		20,000,000
13	70721	00	01201	10721300	AID AND GRANTS	778,696,800	58,118,300	278,696,800
1301	70721	00	01201	10721300	AID	278,696,800	58,118,300	178,696,800
130102	70721	00	01201	10721300	FOREIGN AIDS	278,696,800	58,118,300	178,696,800
13010201	70721	00	01201	10721300	FOREIGN AID (UNICEF, APIN, WHO)	278,696,800	58,118,300	178,696,800
130203	70721	00	01201	10721300	DOMESTIC GRANTS	500,000,000	-	100,000,000
13020301	70721	00	01201	10721300	DOMESTIC GRANTS (BASIC HEALTH PROVISION FUND FG/DONATIONS FROM PRIVATE DONORS)	500,000,000		100,000,000
051700800100 BENU STATE LIBRARY BOARD								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70970	00	02102	10721300	REVENUE	1,615,000	112,000	1,615,000
12	70970	00	02102	10721300	INDEPENDENT REVENUE	1,615,000	112,000	1,615,000
1202	70970	00	02102	10721300	NON-TAX REVENUE	1,615,000	112,000	1,615,000
120205	70970	00	02102	10721300	FINES - GENERAL	5,000	-	5,000
12020501	70970	00	02102	10721300	FINES/PENALTIES	5,000		5,000
120206	70970	00	02102	10721300	SALES - GENERAL	1,600,000	112,000	1,600,000
12020603	70970	00	02102	10721300	SALES OF ID CARDS	1,600,000	112,000	1,600,000
120207	70970	00	02102	10721300	EARNINGS -GENERAL	10,000	-	10,000
12020711	70970	00	02102	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES:Bindary	10,000		10,000
055100100100 BUREAU OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS (BLGCA)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70133	00	02101	10721300	REVENUE	-	189,229,235	420,000,000
15	70133	00	02101	10721300	TRANSFERS	-	189,229,235	420,000,000
1501	70133	00	02101	10721300	TRANSFER TO FUND RECURRENT EXPENDITURE	-	189,229,235	420,000,000
150101	70133	00	02101	10721300	TRANSFER TO FUND RECURRENT EXPENDITURE	-	189,229,235	420,000,000
15010101	70133	00	02101	10721300	RECEIPT FROM CRF TO FUND MDA RECURRENT EXPENDITURE (1% DEDUCTION FROM SRA DUE TO BLGCA)		189,229,235	420,000,000
053905100200 BUREAU OF YOUTH AND SPORTS DEVELOPMENT								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70810	00	02101	10721300	REVENUE	500,300,000	6,495,850	500,300,000
12	70810	00	02101	10721300	INDEPENDENT REVENUE	500,300,000	6,495,850	500,300,000
1202	70810	00	02101	10721300	NON-TAX REVENUE	500,300,000	6,495,850	500,300,000
120201	70810	00	02101	10721300	LICENCES - GENERAL	300,000	90,850	300,000
12020109	70810	00	02101	10721300	REGISTRATION OF VOLUNTARY ORGANIZATIONS	300,000	90,850	300,000
120207	70810	00	02101	10721300	EARNINGS -GENERAL	500,000,000	6,405,000	500,000,000
12020711	70810	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES (Lottery Marketing)	500,000,000	6,405,000	500,000,000

053905100100 BENUE STATE SPORTS COUNCIL								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70131	00	02101	10721300	REVENUE	452,000	108,050	500,000
12	70131	00	02101	10721300	INDEPENDENT REVENUE	452,000	108,050	500,000
1202	70131	00	02101	10721300	NON-TAX REVENUE	452,000	108,050	500,000
120204	70131	00	02101	10721300	FEES - GENERAL	452,000	108,050	500,000
12020465	70131	00	02101	10721300	SPORTS/RECREATIONAL FACILITIES FEES	452,000	108,050	500,000
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	71040	00	02101	10721300	REVENUE	82,000,000	1,216,625	79,000,000
12	71040	00	02101	10721300	INDEPENDENT REVENUE	32,000,000	1,216,625	29,000,000
1202	71040	00	02101	10721300	NON-TAX REVENUE	32,000,000	1,216,625	29,000,000
120201	71040	00	02101	10721300	LICENCES - GENERAL	5,000,000	-	5,000,000
12020130	71040	00	02101	10721300	CINEMATOGRAPH LICENCES	5,000,000	-	5,000,000
120204	71040	00	02101	10721300	FEES - GENERAL	2,000,000	679,950	2,000,000
12020442	71040	00	02101	10721300	ASSOCIATION FEES	2,000,000	679,950	2,000,000
120207	71040	00	02101	10721300	EARNINGS -GENERAL	10,000,000	120,275	10,000,000
12020720	71040	00	02101	10721300	EARNINGS FROM GUEST HOUSES:Aminu Isa Kantogora	10,000,000	120,275	10,000,000
120208	71040	00	02101	10721300	RENT ON GOVERNMENT BUILDINGS - GENERAL	10,000,000	-	10,000,000
12020801	71040	00	02101	10721300	RENT ON GOVT.QUARTERS	10,000,000	-	10,000,000
120209	71040	00	02101	10721300	RENT ON LAND & OTHERS - GENERAL	5,000,000	416,400	2,000,000
12020906	71040	00	02101	10721300	RENTS ON GOVT. PROPERTIES:Makafa Park,IBB Square,etc	5,000,000	416,400	2,000,000
13	71040	00	02101	10721300	AID AND GRANTS	50,000,000	-	50,000,000
130204	71040	00	02101	10721300	FOREIGN GRANTS	50,000,000	-	50,000,000
13020402	71040	00	02101	10721300	CAPITAL FOREIGN GRANTS:WOFEE	50,000,000	-	50,000,000
051400100200 BENUE STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2018	Actual Collection Jan. - June 2018	Approved Estimates 2019
1	70131	00	02101	10731200	REVENUE	500,000,000	115,000,000	300,000,000
13	70131	00	02101	10731200	AID AND GRANTS	500,000,000	115,000,000	300,000,000
130204	70131	00	02101	10731200	FOREIGN GRANTS	500,000,000	115,000,000	300,000,000
13020401	70131	00	02101	10731200	FOREIGN GRANTS	500,000,000	115,000,000	300,000,000