

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.



BENUE STATE GOVERNMENT

Report

of the

ACCOUNTANT-GENERAL

WITH FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER, 2024.

SECRET

GOVERNMENT OF BENUE STATE OF NIGERIA

Telephone: 044-533484
Telegraphic: FUNDS

Ref. No. S/TRY/82/111/S.27/VOL.1/195
Office of the Accountant-General
P.M.B. 1020145 Makurdi, Benue State

Date: 3rd January, 2024.



*In replying please quote the number
and date of this letter.*

STATEMENT OF ACCOUNTING POLICIES (IPSAS CASH) ISSUED BY OFFICE OF THE ACCOUNTANT-GENERAL, BENUE STATE 2024

INTRODUCTION

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a standardized Chart of Account (COA) alongside a set of General Purposes Financial Statement (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardized COA and the GPFS is hereby adopted by Benue State Government to comply with FAAC directive to harmonized public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and procedure relating to financial reporting in Benue State.

These policies shall form part of the universally agreed framework for financial reporting in Benue State.

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REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

IPSAS CASH BASIS OF ACCOUNTING

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the course of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balance

are Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Benue State.

Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This accounting Policy addresses the following fundamental accounting issues.

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting items
4. Treatment of Accounting Items

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of Benue State.

S/No. **Accounting Policies**

1. ***Accounting Terminologies/Definitions***

- i. Accounting policies are the specific principles, basis, conventions, rules and practices adopted by the Benue State Government in preparing and presenting Financial Statements.
- ii. **Cash:** Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.
- iii. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
- iv. **Cash basis** means a basis of accounting that recognizes transactions and other events only when cash is received or paid.

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

- v. **Cash flows** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.
- vi. **Cash receipts** are cash inflows.
- vii. **Cash payments** are cash outflows.
- viii. **Cash Controlled by Benue State Government:** Cash is deemed to be controlled by Benue State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debts is controlled by the government.
- ix. **Government Business Enterprise** means a department or agency that has all the following characteristics:
 - Is an entity with the power to contract in its own name;
 - Has been assigned the financial and operational authority to carry on a Business;
 - Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;
 - Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length), and
 - Is controlled by a public sector management or the government

2. **General Purpose Financial Statement (GPFS)**

The GPFS comprise the Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Benue State Government, and Accounting Policies and Notes to Financial Statements. In Benue State, the GPFS Accounting Policies include the following:

- i. **Statement 1** - Cash Flow Statements: Statement of Cash Receipts and Payment which:
 - recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government and
 - Separately identifies payments made by third parties on behalf of the State government.
- ii. **Statement 2** - Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

- iii. **Statement 3** - Statement of Consolidated Revenue Fund: Statement of Recurrent Financial Performance (also known as Profit and Loss Account);
- iv. **Statement 4** - Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as capital Expenditure);
- v. Notes to the Accounts. Additional disclosures to explain the GPFS; and
- vi. Accounting Policies and Explanatory Notes.

3. Basis of Preparation and Legal Provisions

The GPFS are prepared under the historical cost convention and in accordance with the International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.

4. Fundamental Accounting Concepts

The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Benue State.

- Cash Basis of Accounting
- Understandability
- Materiality
- Relevance
- Going Concern Concept
- Prudence
- Completeness e.t.c

5. Accounting Period

The accounting year (fiscal year) is from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

6. Reporting Currency

The General Purpose Financial Statements (GPFS) are prepared in Nigerian Naira.

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

7. **MDA for Consolidation**

The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Departments and Agencies (MDAs) of Benue State Government except Government Business Enterprises (GBEs).

8. **Comparable Information**

The General Purpose Financial Statement (GPFS) shall disclose all numerical information relating to previous period (at least one year).

9. **Budget Figures**

These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriate Law of Benue State.

10. **Receipts**

- These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), other Aid and Grants, other Borrowings, Capital Receipts (Sale of Government Assets etc) and other Cash Receipts.
- These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardized GPFS. Notes shall be provided as per standardized Notes to GPFS.

11. **External Loans**

- External Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorized either as Bilateral or Multilateral.
- External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payments for the Year.

12. **Other Borrowing/Grants & Aid Received**

- These shall be categorized as either Short or Long Term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payments for the year.

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

13. **Interest Received**

- Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.

14. **Government Business Activities**

- Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item.
- Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.

15. **Payments**

- These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorized either by Function and/or by Sector in the Statement of Cash Receipts and Payment.
- Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investment in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.

16. **Loans and Grants**

- Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

17. **Loan Repayments (Recovery)**

Loan repayments from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.

18. **Interest on Loan Paid**

Actual interest on loans and bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments.

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

19. **Foreign Currency Transactions**

Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria – CBN) rate of exchange at the dates of the transactions. Foreign currency balances as at the year-end shall be translated at the exchange rates prevailing on that date.

20. **Prepayments**

Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.

21. **Investments**

Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit are Capital Costs and are disclosed as purchased of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.

22. **Leases**

- Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments.
- Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.

23. **Cash Balances**

- This includes Cash in Hand and at Bank and Cash Equivalents at the end of the Financial Year.

24. **Advances**

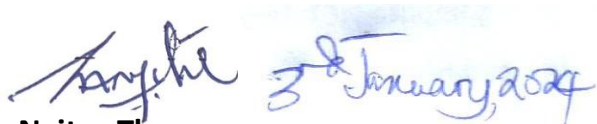
- All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an emergency) where either an advance is given out close to the financial year end or an advance already given could not be

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilized.

25. Notes to the General Purpose Financial Statement – GPFS.

- Notes to the GPFS shall be presented in a systematic manner. The Items in the Statements should cross reference to any related information in the Notes. It shall follow the format provided in the Standardized General Purpose Financial Statement and as recommended by the FAAC.



Nyitse Theresa

Accountant-General, Benue State.

SECRET

GOVERNMENT OF BENUE STATE OF NIGERIA

Telephone: 044-533484

Telegraphic: FUNDS

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and date of this letter.*



Ref. No. S/TRY/82/111/S.27/VOL.1/196

Office of the Accountant-General

P.M.B. 1020145 Makurdi, Benue State

Date: 15th April, 2025.

RESPONSIBILITIES FOR FINANCIAL STATEMENTS

These Financial Statement have been prepared by the Accountant General of Benue State in accordance with the provision of the Constitution of the Federal Republic of Nigeria 1999 and Finance (Control and Management) Act 1958 Cap 144 LFN Amended. The Financial Statements comply with the Generally Accepted Accounting Principles (GAAP) and other Government accounting regulations and pronouncements.

In fulfillment of the accounting and reporting responsibilities, the Accountant-General is responsible for establishing and maintaining an adequate system of Internal control designed to provide reasonable assurance that transactions recorded are within Statutory authority and properly recorded the use of all public resources by the Government.

The financial statements are prepared in Accordance with **IPSAS Cash**. Responsibilities for the integrity and objectives of the Financial Statements reflect the Financial position of Government as at 31st December, 2024 and its operations for the year ended on that date.


Nyitse Theresa 15th April 2025
Accountant-General

**REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2024.**

GOVERNMENT OF BENUE STATE OF NIGERIA

**OFFICE OF THE STATE AUDITOR GENERAL
MAKURDI, BENUE STATE**



**THE FOOD BASKET OF THE NATION
P.M.B. 102064 Makurdi**



All Communications should be addressed
to the State Auditor General

Our Ref No:.....

Date:.....

AUDIT CERTIFICATE

I have audited the Financial Statements of the Government of Benue State of Nigeria for the year ended 31st December, 2024, in accordance with Section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 and Section 5(1) of Benue State Audit Law, 1981.

BASIS OF OPINION: The Audit was conducted in accordance with International Standards on Auditing, Generally Accepted Public Sector and INTOSAI Auditing Standards. These standards require that I comply with ethical requirements, plan and perform the audit to obtain reasonable assurance that the Financial Statements are free from material misstatements whether, due to fraud or error.

I also evaluated the overall adequacy of the presentation of information in the Financial Statements. IPSAS CASH BASIS of Accounting is the reporting framework adopted by the Benue State Government in the preparation of the 2024 Financial Statements.

In the course of the Audit, I obtained all the information and explanations that to the best of my knowledge and belief were necessary for the purpose of the audit, and I believe that the audit evidence I obtained is sufficient and appropriate to provide a basis for my independent opinion.


OPINION: In my opinion, the Financial Statements prepared are in agreement with the books of accounts and are true and fair summaries of accounts of Government of Benue State for the year ended 31st December, 2024, subject to the observations and comments in this Report.

SPECIAL OPINION

The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and sustainability program for Results (SFTAS). The receipts are detailed in Note 19 in the attached General Purpose Financial Statements of Benue State Government.

In my opinion, Note 19 presents fairly, in all material respects, the funds received against the SFTAS program by the State for the year ended December 31st 2024, in respect of 2023 performance, and in accordance with IPSAS Cash Basis, as described in Note 19.

Office of the State Auditor-General
State Secretariat,
P.M.B. 102064,
Makurdi Benue State


(ABOH, EMMANUEL TILE)
Auditor-General,
Benue State.

PART ONE

FINANCIAL STATEMENTS

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

FIVE YEARS FINANCIAL SUMMARY

	DECEMBER, 2024	DECEMBER, 2023	DECEMBER, 2022	DECEMBER, 2021	DECEMBER, 2020
	N	N	N	N	N
Receipts					
Statutory Allocation	16,915,907,375.20	35,902,692,793.99	42,573,895,132.61	39,711,526,687.58	38,013,445,352.64
Value Added Tax	73,131,376,130.19	37,632,558,545.72	27,139,329,359.28	22,281,132,982.72	15,968,828,907.28
Other Revenue	167,096,590,080.67	44,626,958,305.35	7,241,537,702.95	2,909,944,104.39	4,794,854,923.70
Internally Generated Revenue	20,919,538,857.97	19,198,906,258.17	15,013,110,109.38	12,601,164,537.37	10,463,674,280.73
Grants and Re-imburement	-	10,613,896,787.88	9,520,653,065.72	3,308,638,378.20	8,798,000,000.00
Total Receipts	278,063,412,444.03	147,975,012,691.11	101,488,525,369.94	80,812,406,690.26	78,038,803,464.35
Payments					
Personal Emolument	46,711,754,485.08	29,719,094,159.17	32,478,354,768.24	31,490,676,688.84	33,597,337,871.19
Allowances and Contributions	2,719,668,865.72	2,524,384,231.15	1,540,195,225.65	945,650,190.54	856,498,179.20
Social Benefits	17,011,028,953.78	8,019,102,999.97	3,348,567,454.00	3,068,706,127.41	1,535,614,745.09
Overhead Cost	45,220,224,075.92	34,557,706,442.85	42,181,086,737.56	29,179,969,861.30	31,019,379,771.59
Grants and Contributions	2,208,697,195.52	2,537,910,705.00	3,400,250,115.14	1,755,840,240.25	1,576,540,370.20
Allocation to Other Agencies-Cost of Collection	2,401,827,764.71	1,937,297,495.41	1,751,105,200.80	1,765,614,365.29	964,458,412.16
Subsidies	-	-	-	-	188,723,172.71
Total Payments	116,273,201,340.73	79,295,496,033.55	84,699,559,501.39	68,206,457,473.63	69,738,552,522.14
NET CASH FLOW FROM OPERATING ACTIVITES	161,790,211,103.30	68,679,516,657.56	16,788,965,868.55	12,605,949,216.63	8,300,250,942.21
CASH FLOW FROM INVESTING ACTIVITIES					
Purchase/Construction of Assets	-98,019,420,950.20	(27,678,261,175.28)	(13,526,607,739.63)	(8,752,856,219.39)	(8,400,102,065.74)
Proceeds From Sale of Assets	34,173,733.00	5,365,250.00	8,113,620.00		
NET CASH FLOW FROM INVESTING ACTIVITIES	(97,985,247,217.20)	(27,672,895,925.28)	(13,518,494,119.63)	(8,752,856,219.39)	(8,400,102,065.74)
CASH FLOW FROM FINANCING ACTIVITIES					
Proceeds from Loan and other Borrowings	-	-	12,122,508,159.90	8,338,840,531.16	12,011,161,692.55
Repayment of Loan-Foreign	(2,545,398,031.94)	(758,366,653.04)	-	-	(12,270,685.84)
Repayment of Loan-Internal	(55,509,415,228.70)	(13,537,094,178.25)	(16,797,029,488.55)	(12,605,949,216.63)	(8,287,980,256.46)
Proceeds from Aids and Grants	49,551,544,655.07	-	-	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	(8,503,268,605.57)	(14,295,460,831.29)	(4,674,521,328.65)	(4,267,108,685.47)	3,710,910,750.25
Net Cash flow from all activities	55,301,695,280.53	26,711,159,900.99	(1,404,049,579.73)	(414,015,688.23)	3,611,059,626.72
Cash & its Equivalent 01-01-2024	29,879,182,129.82	3,168,022,228.83	4,572,071,808.56	4,986,087,496.79	1,375,027,869.98
Cash & Cash Equivalent 31-12-2024	85,180,877,410.35	29,879,182,129.82	3,186,022,228.83	4,572,071,808.56	4,986,087,496.79

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

STATEMENT 1		CASHFLOW STATEMENT FOR THE YEAR ENDED 31st December, 2024		
ANNUAL BUDGET 2024		Notes	ACTUAL YEAR, 2024	PREVIOUS YEAR, 2023
=N=			=N=	=N=
	<i>Cash Flow From Operating Activities</i>			
	<i>RECEIPTS</i>			
109,012,216,496.00	Statutory Allocation	1b	16,915,907,375.20	35,902,692,793.99
58,835,945,910.00	Value Added Tax	2	73,131,376,130.19	37,632,558,545.72
93,785,508,143.00	Statutory - Others	1c	167,096,590,080.67	44,626,958,305.35
261,633,670,549.00	Sub-total - Statutory Allocation		257,143,873,586.06	118,162,209,645.06
24,279,004,538.50	Tax Revenue	3a	13,730,884,451.14	13,588,629,905.79
574,001,917.00	Licences	3b	329,945,767.25	312,492,612.88
1,898,961,509.81	Sales	3b	331,073,551.24	92,039,544.45
5,868,004,632.07	Fees	3b	5,977,352,038.94	4,257,719,544.53
55,359,500.00	Fines	3b	39,757,119.15	254,460,795.00
1,357,908,227.42	Earnings	3b	453,984,902.92	652,739,957.52
203,550,000.00	Rent on Land and Others	3b	56,541,027.33	38,793,376.00
70,141,801.00	Rent on Government Buildings	3b	0.00	1,473,392.00
30,451,216.00	Interest Earned	3b	0.00	557,130.00
305,000,000.00	Investment Income	3b	0.00	-
34,642,383,341.80	Sub-total - Internally Generated Revenue	3	20,919,538,857.97	19,198,906,258.17
0.00	Grants and Re-imbusement	4	0.00	10,613,896,787.88
	Transfer to Fund Recurrent Expenditure			
	Other Capital Reciepts			-
296,276,053,890.8	TOTAL RECEIPTS		278,063,412,444.03	147,975,012,691.11
	<i>LESS: PAYMENTS</i>			
67,781,720,122.29	Personal Emolument	5	46,711,754,485.08	29,719,094,159.17
6,959,890,613.97	Allowances and Contributions	6	2,719,668,865.72	2,524,384,231.15

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

17,122,675,802.20	Social Benefits	7	17,011,028,953.78	8,019,102,999.97
74,558,437,153.31	Overhead Cost	8	45,220,224,075.92	34,557,706,442.85
	Grants and Contributions	9	2,208,697,195.52	2,537,910,705.00
	Allocation to Other Agencies-Cost of Collection	1e	2,401,827,764.71	1,937,297,495.41
166,422,723,691.77	TOTAL PAYMENTS		116,273,201,340.73	79,295,496,033.55
	NET CASH FLOW FROM OPERATING ACTIVITES		161,790,211,103.30	68,679,516,657.56
	CASH FLOW FROM INVESTING ACTIVITIES			
	<i>Purchase/Construction of Assets</i>			
(77,912,282,208.71)	<i>Administrative Sector</i>	10a	-32,754,980,656.61	(511,807,479.18)
(103,842,992,393.68)	<i>Economic Sector</i>	10a	-44,648,717,692.57	(24,592,113,071.60)
(8,568,041,210.72)	<i>Law & Justice Sector</i>	10a	-879,480,704.22	(2,573,780,624.50)
(28,212,456,035.01)	<i>Social Sector</i>	10a	-19,736,241,896.80	(560,000.00)
(218,535,771,848.13)	Total Purchase/Construction of Assets		-98,019,420,950.20	(27,678,261,175.28)
12,410,000.00	<i>Proceeds From Sale of Assets</i>	13	34,173,733.00	5,365,250.00
	NET CASH FLOW FROM INVESTING ACTIVITIES		-97,985,247,217.20	(27,672,895,925.28)
	CASH FLOW FROM FINANCING ACTIVITIES			
	<i>Proceeds from Loan and other Borrowings</i>			-
0.00	<i>Repayment of Loan-Foreign</i>	14	-2,545,398,031.94	(758,366,653.04)
0.00	<i>Repayment of Loan-Internal</i>	14	-55,509,415,228.70	(13,537,094,178.25)
42,812,479,055.08	<i>Proceeds from Aids and Grants</i>		49,551,544,655.07	-
	NET CASH FLOW FROM FINANCING ACTIVITIES		(8,503,268,605.57)	(14,295,460,831.29)
	Net Cash flow from all activities		55,301,695,280.53	26,711,159,900.99
	<i>Cash & its Equivalent 01-01-2024</i>		29,879,182,129.82	3,168,022,228.83
	<i>Cash & its Equivalent 31-12-2024</i>		85,180,877,410.35	29,879,182,129.82

Nyitse Theresa 15th April 2025

Nyitse Theresa
Accountant-General
Benue State.

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

STATEMENT 2

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR TO 31ST DECEMBER 2024			
	Notes	31ST DECEMBER, 2024	31ST DECEMBER, 2023
		=N=	=N=
ASSETS			
Liquid Assets			
Cash Held by AG	11	69,989,767,932.06	29,492,154,327.07
Cash Held by MDAS	12	15,191,109,478.29	387,027,802.75
TOTAL LIQUID CASH		85,180,877,410.35	29,879,182,129.82
INVESTMENT			
Benue Investment and property Company Ltd.	17	14,342,701,109.61	3,960,031,980.00
Non Current Assets- ppp			
Operating Liability over Assets	16	147,496,820,575.95	209,922,060,011.60
TOTAL ASSETS		247,020,399,095.91	243,761,274,121.42
Capital Development Funds		85,180,877,410.35	29,879,182,129.82
LIABILITIES			
Foreign Loans (Balance)	14	39,263,902,091.48	26,866,080,377.60
Internal Loans (Balance)	14	122,575,619,594.08	187,016,011,614.00
TOTAL LIABILITIES		247,020,399,095.91	243,761,274,121.42

Nyitse Theresa
15th April 2025


Nyitse Theresa
Accountant-General.
Benue State.

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

STATEMENT 3

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED DECEMBER 31ST 2024

ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL 2024	FINAL BUDGET 2024	INITIAL/ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	% VARIANCE 2024
N	OPENING BALANCE		N	N	N	N	
	REVENUE INCOME						
35,902,692,793.99	Statutory Allocation	1b	16,915,907,375.20	109,012,216,496.00	57,767,212,882.36	109,012,216,496.00	-84.5%
37,632,558,545.72	Value Added Tax	2	73,131,376,130.19	58,835,945,910.00	26,004,000,000.00	58,835,945,910.00	19.5%
44,626,958,305.35	Statutory-Others	1c	167,096,590,080.67	93,785,508.14	10,940,300,000.00	96,981,183,981.00	99.9%
118,162,209,645.06	Sub-total - Statutory Allocation		257,143,873,586.06	167,941,947,914.14	94,711,512,882.36	264,829,346,387.00	35.01%
13,588,629,905.79	Tax Revenue	3a	13,730,884,451.14	24,279,004,538.50	15,202,568,810.00	24,279,004,539.00	-43.4%
312,492,612.88	Licences	3b	329,945,767.25	574,001,917.00	430,756,917.00	574,001,917.00	-42.5%
92,039,544.45	Sales	3b	331,073,551.24	1,898,961,509.81	1,499,228,298.00	5,898,961,510.00	-82.6%
4,257,719,544.45	Fees	3b	5,977,352,038.94	5,868,004,632.07	5,365,155,937.87	5,667,256,452.00	1.8%
254,460,795.00	Fines	3b	39,757,119.15	55,359,500.00	52,859,500.00	55,359,500.00	-28.2%
652,739,957.52	Earnings	3b	453,984,902.92	1,357,908,227.42	1,058,599,783.42	1,357,908,227.00	-66.6%
38,793,376.00	Rent on Land and Others	3b	56,541,027.33	203,550,000.00	203,550,000.00	203,550,000.00	-72.2%
1,473,392.00	Rent on Government Buildings	3b	-	70,141,801.00	70,141,801.00	70,141,801.00	-100.0%
557,130.00	Interest Earned	3b	-	30,451,216.00	16,746,860.00	30,451,216.00	-100.0%
	Investment Income	3b	-	305,000,000.00	10,000,000.00		-100.0%
137,361,115,903.15	Total		278,063,412,444.03	202,584,331,255.94	118,621,120,789.65	302,965,981,549.00	72.9%
	LESS EXPENDITURE						
29,719,094,159.17	Personel Cost	5	46,711,754,485.08	67,781,720,122.29	56,586,536,412.53	67,959,290,122.00	31.1%
2,524,384,231.15	Allowances and Social Contributions	6	2,719,668,865.72	8,019,851,768.97	7,658,677,876.73	6,959,890,613.97	66.1%
8,019,102,999.97	Social Benefits	7	17,011,028,953.78	17,122,675,802.20	15,742,570,116.09		0.7%
2,537,910,705.00	Grants and Contributions	9	2,208,697,195.52	3,319,195,168.50	32,315,774,417.32		
34,557,706,442.85	Overhead Costs	8	45,220,224,075.92	74,558,437,153.31	43,086,728,825.83	105,989,401,867.00	39.3%
1,937,297,495.41	Allocation Agencies- Cost of Collection	1e	2,401,827,764.71	-		2,401,827,764.71	0.0%
	Subsidies						
	OTHER RECURRENT PAYMENT/EXPENDITURE						
13,537,094,178.25	Loan Repayment- Internal	14	55,509,415,228.70	-	-	55,509,415,228.70	0.0%
758,366,653.04	Loan Repayment- External	14	2,545,398,031.94	-	-	2,545,398,031.94	0.0%
93,590,956,864.84	Total Expenditure		174,328,014,601.37	170,801,880,015.27	155,390,287,648.50	3,526,134,586.10	98%
	OPERATING BALANCE:		103,735,397,842.66	199,724,399,154.82	90,258,120,440.83	53,077,679,241.17	
	APPROPRIATION/TRANSFERS:						
43,770,159,038.31	Transfer to CDF		103,735,397,842.66	31,782,451,240.67	(36,769,166,858.85)	3,526,134,586.10	
	Closing Balance:						


Nyitse Theresa
 Accountant-General, Benue State.

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

STATEMENT 4

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2024							
ACTUAL 2023	REVENUE INCOME	NOTES	ACTUAL 2024	APPROVED BUDGET 2024	REVISED BUDGET 2024	VARIANCE AMOUNT 2024	% VARIANCE 2024
N			N	N			
3,168,022,228.83	Opening Balance		29,879,182,129.82	-	-	29,879,182,129.82	
	ADD CAPITAL RECEIPTS			-	-	-	
43,770,159,038.39	Trf from Consolidated Rev Fund		103,735,397,842.66	-	-	103,735,397,842.66	
5,365,250.00	Proceed from Sale of Asset	13	34,173,733.00	10,850,000.00	12,410,000.00	21,763,733.00	275.37%
1,488,387,600.00	SFTAS (Grant)	4	-	-	-	-	
9,125,509,187.88	SURE-P (Grant)	4	-	-	-	-	
	Aids and Grants	4	49,551,544,655.07	42,812,479,055.08	42,231,416,907.00	7,320,127,748.07	117.33%
57,557,443,305.10	TOTAL RECEIPTS		183,200,298,360.55	42,823,329,055.08	42,243,826,907.00	140,376,969,305.47	427.80
	LESS CAPITAL EXPENDITURE					-	
511,807,479.18	Administrative Sector	10	17,811,222,277.96	11,444,150,944.64	77,912,282,208.71	60,101,059,930.75	22.86%
24,592,113,071.60	Economic Sector	10	44,648,717,692.57	103,842,992,393.68	59,194,274,701.11	24,592,113,071.60	43.00%
560,000.00	Law and Justice Sector	10	879,480,704.22	5,706,888,286.60	8,568,041,210.72	7,688,560,506.50	15.41%
2,573,780,624.50	Social Sector	10	19,736,241,896.80	22,150,044,279.46	28,212,456,035.01	8,476,214,138.21	89.10%
27,678,261,175.28	Total Capital Expenditure		98,019,420,950.20	219,083,353,634.67	277,730,046,549.24	179,710,625,599.04	44.74
29,879,182,129.82	CLOSING BALANCE		85,180,877,410.35				

Nyitse Theresa
15th April 2025

Nyitse Theresa
Accountant-General
Benue State

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

NOTE	Details	Ref. Note	Remarks	
1	A- Share of Statutory Allocation from FAAC		Amount	Amount
	This represent share of VAT to the three tiers of government in line with the provisions of the provision of the constitution of Federal Republic of Nigeria		=N=	=N=
	Net Share of Statutory Allocation from FAAC		11,922,729,758.10	30,742,813,950.16
	Add :Deduction at source for Loan Repayment		4,993,177,617.10	6,116,054,293.47
	Share of Statutory Allocation - Other Agencies		167,096,590,080.67	
	Share of Federal Accounts Allocation- Excess Crude Oil			
	Total(GROSS) FAAC Allocation to BNSG		184,012,497,455.87	36,858,868,243.63

1B BREAKDOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
2024				2023			
A				B			
MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	
JANUARY	2,427,194,011.68	178,834,524.84	2,606,028,536.52	4,059,232,349.54	817,511,584.87	4,876,743,934.41	
FEBRUARY	2,940,099,682.33	311,380,373.48	3,251,480,055.81	1,972,504,742.83	843,765,325.08	2,816,270,067.91	
MARCH	321,670,356.95	431,945,494.91	110,275,137.96	1,840,246,311.50	840,102,783.90	2,680,349,095.40	
APRIL	1,627,108,800.35	382,360,713.97	2,009,469,514.32	2,787,256,116.06	866,327,670.80	3,653,583,786.86	
MAY	1,308,742,872.57	373,544,426.74	1,682,287,299.31	1,915,577,899.59	679,728,101.44	2,595,306,001.03	
JUNE	562,303,995.30	352,873,811.68	915,177,806.98	3,209,854,382.67	715,569,604.06	3,925,423,986.73	
JULY	386,297,336.61	347,999,781.13	734,297,117.74	2,032,809,639.68	167,913,111.47	2,200,722,751.15	
AUGUST	361,916,818.24	516,295,314.12	878,212,132.36	2,671,836,784.13	185,609,247.77	2,857,446,031.90	
SEPTEMBER	552,821,562.13	521,581,907.02	1,074,403,469.15	2,274,230,981.73	322,390,087.83	2,596,621,069.56	
OCTOBER	135,550,740.82	510,026,715.05	645,577,455.87	2,533,257,351.92	329,563,125.77	2,862,820,477.69	
NOVEMBER	129,442,688.26	502,688,435.47	373,245,747.21	2,045,425,956.03	168,262,486.38	2,213,688,442.41	
DECEMBER	2,071,806,983.28	563,646,118.69	2,635,453,101.97	2,444,405,984.84	179,311,164.10	2,623,717,148.94	
TOTAL	11,922,729,758.10	4,993,177,617.10	16,915,907,375.20	29,786,638,500.52	6,116,054,293.47	35,902,692,793.99	

1C SHARE OF STATUTORY ALLOCATION							
C		D		E		TOTAL	
MONTH	STATUTORY ALLOCATION OTHERS	INFRASTRUCTURAL SUPPORT FUND	EXCHANGE GAIN RATE	ELECTRONIC MONEY TRANSFER	2024	2023	
JANUARY	9,070,882,696.27	-	2,024,096,523.29	229,372,496.65	11,324,351,716.21	545,588,433.18	
FEBRUARY	63,137,114.78	-	1,888,088,273.95	199,772,071.02	2,150,997,459.75	1,052,513,245.77	
MARCH	10,124,050,126.74	-	4,064,540,703.69	191,330,422.27	14,379,921,252.70	1,000,684,479.48	
APRIL	14,655,844,073.50	7,000,000,000.00	1,940,355,252.93	185,292,043.79	23,781,491,370.22	231,299,437.54	
MAY	118,156,226.14	6,000,000,000.00	3,000,871,631.43	228,372,956.16	9,347,400,813.73	1,838,866,456.67	
JUNE	20,269,569,199.67	-	3,401,185,051.87	190,291,278.96	23,861,045,530.50	1,357,882,112.47	
JULY	1,591,968,170.11	-	3,277,081,942.59	196,176,278.74	5,065,226,391.44	3,455,769,007.82	
AUGUST	10,105,690,044.87	-	4,030,194,306.50	236,876,635.30	14,372,760,986.67	11,553,128,772.97	
SEPTEMBER	6,532,364,455.07	10,000,000,000.00	3,225,262,682.34	188,745,290.01	19,946,372,427.42	3,278,409,814.15	
OCTOBER	4,680,230,632.07	4,011,463,161.61	3,189,513,268.18	232,314,598.55	12,113,521,660.41	1,466,588,916.85	
NOVEMBER	3,484,963,585.91	-	3,788,404,417.57	214,953,930.31	7,488,321,933.79	9,075,203,304.60	
DECEMBER	14,461,911,244.18	4,001,635,365.19	4,613,222,768.08	188,409,160.38	23,265,178,537.83	9,771,024,323.85	
TOTAL	95,158,767,569.31	31,013,098,526.80	38,442,816,822.42	2,481,907,162.14	167,096,590,080.67	44,626,958,305.35	

1D LOAN REPAYMENT							
2024				2023			
MONTH	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	
	=N=	=N=	=N=	=N=	=N=	=N=	
JANUARY	30,231,831.29	15,313,616.28	45,545,447.57	677,724,991.40	537,879,189.33	1,215,604,180.73	
FEBRUARY	30,333,570.03	15,211,877.54	45,545,447.57	241,010,447.28	528,215,924.63	769,226,371.91	
MARCH	61,793,304.83	127,561,200.34	189,354,505.17	243,383,505.21	525,842,866.70	769,226,371.91	
APRIL	62,284,098.51	127,070,406.66	189,354,505.17	245,784,375.25	523,441,996.67	769,226,371.92	
MAY	62,780,455.89	126,574,049.32	189,354,505.21	248,213,411.88	521,012,960.01	769,226,371.89	
JUNE	63,282,441.80	126,072,063.31	189,354,505.11	250,670,974.56	518,555,397.35	769,226,371.91	
JULY	63,790,122.31	219,949,449.03	283,739,571.34	152,379,923.82	115,663,940.90	268,043,864.72	
AUGUST	64,303,563.78	219,097,356.87	283,400,920.65	154,001,718.40	114,042,146.32	268,043,864.72	

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SEPTEMBER	64,822,833.44	218,236,896.48	283,059,729.92	101,107,406.04	227,785,597.63	328,893,003.67
OCTOBER	65,347,999.76	189,354,505.17	254,702,504.93	76,087,236.43	132,474,525.72	208,561,762.15
NOVEMBER	65,879,231.50	189,463,420.97	255,342,652.47	46,697,286.94	18,055,417.62	64,752,704.56
DECEMBER	66,416,298.34	189,464,136.99	255,880,435.33	46,797,516.59	17,955,187.96	64,752,704.55
TOTAL	701,265,751.48	1,763,368,978.96	2,464,634,730.44	2,483,858,793.80	3,780,925,150.84	6,264,783,944.64

1E ALLOCATION TO OTHER AGENCIES (COST OF COLLECTION TO BOARD OF INTERNAL REVENUE SERVICE (BIRS))								
MONTH	2024				2023			
	A		B		A		B	
	BIRS	OTHERS	TECHNICAL COST	TOTAL	BIRS	OTHERS	TECHNICAL COST	TOTAL
	10% COST OF COLLECTION	HAZARD ALLOWANCE			10% COST OF COLLECTION	HAZARD ALLOWANCE		
JANUARY	86,025,520.96	0.00	31,228,480.93	117,254,001.89	100,393,208.70	345,038,644.96	0.00	445,318,853.66
FEBRUARY	194,548,696.16	0.00	77,997,569.59	272,546,265.75	117,781,684.43	92,781,684.43	0.00	210,563,368.86
MARCH	112,475,894.94	0.00	69,639,683.01	182,115,577.95	103,276,333.30	58,998,544.30	0.00	162,274,877.60
APRIL	138,418,993.36	0.00	46,576,229.41	184,995,222.77	74,349,844.88	49,349,844.88	0.00	123,699,689.76
MAY	150,756,304.57	0.00	0.00	150,756,304.57	101,067,008.67	67,275,450.01	0.00	168,342,458.68
JUNE	110,446,391.72	0.00	63,014,087.88	173,460,479.60	69,988,889.63	0.00	0.00	69,988,889.63
JULY	117,383,244.43	0.00	63,939,646.62	181,322,891.05	135,387,505.76	0.00	0.00	135,387,505.76
AUGUST	123,692,486.71	0.00	60,865,306.40	184,557,793.11	105,852,247.93	0.00	0.00	105,852,247.93
SEPTEMBER	182,564,217.85	0.00	68,383,364.90	250,947,582.75	100,475,165.72	0.00	0.00	100,475,165.72
OCTOBER	160,346,829.83	0.00	95,096,022.63	255,442,852.46	114,813,462.77	0.00	0.00	114,813,462.77
NOVEMBER	116,542,919.21	0.00	72,487,627.56	189,030,546.77	103,103,590.57	0.00	29,772,740.40	132,876,330.97
DECEMBER	156,535,459.99	0.00	102,862,786.05	259,398,246.04	150,544,438.02	0.00	67,047,206.05	217,591,644.07
TOTAL	1,649,736,959.73	0.00	752,090,804.98	2,401,827,764.71	1,277,033,380.38	613,444,168.58	96,819,946.45	1,937,297,495.41

2	VALUE ADDED TAX			N	N
	This represent share of VAT to the three tiers of government in line with the provisions of the VAT Act				
	Share of Value Added Tax (VAT)			73,131,376,130.19	

2 VALUE ADDED TAX							
MONTH	20224			2023			TOTAL
	A		B	B		TOTAL	
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	
JANUARY	5,403,489,443.68	-	5,403,489,443.68	2,760,033,873.33	-	2,760,033,873.33	
FEBRUARY	4,714,752,588.62	-	4,714,752,588.62	2,749,442,047.68	-	2,749,442,047.68	
MARCH	5,013,875,249.88	-	5,013,875,249.88	2,670,950,331.50	-	2,670,950,331.50	
APRIL	6,613,057,831.38	-	6,613,057,831.38	2,477,064,537.36	-	2,477,064,537.36	
MAY	5,612,253,066.30	-	5,612,253,066.30	2,382,227,340.29	-	2,382,227,340.29	
JUNE	5,474,517,729.64	-	5,474,517,729.64	2,973,125,447.04	-	2,973,125,447.04	
JULY	6,164,195,179.65	-	6,164,195,179.65	3,176,598,993.52	-	3,176,598,993.52	
AUGUST	6,795,396,240.52	-	6,795,396,240.52	3,242,625,526.66	-	3,242,625,526.66	
SEPTEMBER	6,467,145,356.48	-	6,467,145,356.48	3,794,948,760.27	-	3,794,948,760.27	
OCTOBER	6,581,062,952.78	-	6,581,062,952.78	3,319,929,218.97	-	3,319,929,218.97	
NOVEMBER	7,499,614,827.90	-	7,499,614,827.90	3,967,401,872.98	-	3,967,401,872.98	
DECEMBER	6,792,015,663.36	-	6,792,015,663.36	4,118,210,596.12	-	4,118,210,596.12	
TOTAL	73,131,376,130.19	-	73,131,376,130.19	37,632,558,545.72	-	37,632,558,545.72	

3		INTERNALLY GENERATED REVENUE	2024			2023
3a		Tax Revenue	ACTUAL	BUDGET	VARIANCE	ACTUAL
	120101	Personal Income Taxes				
	120101	BENUE STATE INTERNAL REVENUE SERVICE (BIRS)	5,987,936,309.40	19,000,000,000.00	(13,012,063,690.60)	10,505,675,219.56
	120101	HIGH COURT OF JUSTICE	43,781,523.95	65,000,000.00	(21,218,476.05)	-
	120101	CUSTOMARY COURT OF APPEAL	274,150.00	6,565,999.00	(6,291,849.00)	-
	120101	MINISTRY OF JUSTICE AND PUBLIC ORDER	21,533,547.41	2,000,000.00	19,533,547.41	-
	120101	BENUE STATE UNIVERSITY (BSU)	77,365,688.19	75,285,098.00	2,080,590.19	22,341,250.00
	120101	BENUE STATE HEALTH INSURANCE AGENCY	-	200,000,000.00	(200,000,000.00)	-
	120101	BENUE STATE UNIVERSAL BASIC EDUCATION (SUBEB)	-	20,000,000.00	(20,000,000.00)	-
	120101	BENUE STATE UNIVERSAL BASIC EDUCATION (SUBEB)	566,954,069.16	16,210,920.00	550,743,149.16	-

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

	Sub-Total Personal Income Taxes	6,697,845,288.11	19,385,062,017.00	(12,687,216,728.89)	10,528,016,469.56
120101	Other Taxes				
120101	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	-	-	-
120101	BENUE STATE INTERNAL REVENUE SERVICE (BIRS)	4,548,495,264.09	4,595,882,287.50	(47,387,023.41)	3,059,956,436.23
120101	COLLEGE OF EDUCATION, KATSINA - ALA	5,526,993.55	2,735,000.00	2,791,993.55	-
120101	BUREAU FOR EDUCATION QUALITY ASSURANCE	2,440,000,000.00	34,050,134.00	-	-
120101	MINISTRY OF EDUCATION	-	38,525,100.00	(38,525,100.00)	-
120101	BENUE STATE POLYTECHNIC, UGBOKOLO	37,451,905.39	10,000,000.00	27,451,905.39	-
120101	AKWAWA TORKULA POLYTECHNIC	165,000.00	450,000.00	(285,000.00)	227,000.00
120101	COLLEGE OF EDUCATION- OJU	1,400,000.00	12,300,000.00	(10,900,000.00)	430,000.00
120101	BENUE STATE HEALTH INSURANCE AGENCY	-	200,000,000.00	-	-
	Sub-Total Other Taxes	7,033,039,163.03	4,893,942,521.50	(66,853,224.47)	3,060,613,436.23
	Grand-Total Taxes	13,730,884,451.14	24,279,004,538.50	(12,754,069,953.36)	13,588,629,905.79

3b	Non-Tax Revenue	2024			2023
		ACTUAL	BUDGET	VARIANCE	ACTUAL
120201	Licences				
	Ministries, Departments & Agencies				
120201	MINISTRY OF INFORMATION, CULTURE AND TOURISM	337,300.00	15,364,000.00	(15,026,700.00)	-
120201	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	-	-	171,898,955.00
120201	AKPERAN ORSHI POLYTECHNIC, YANDEV	-	610,220.00	(610,220.00)	-
120201	BENUE STATE INTERNAL REVENUE SERVICE (BIRS)	150,616,169.25	177,000,000.00	(26,383,830.75)	-
120201	MINISTRY OF WATER RESOURCES AND ENVIRONMENT	-	50,500,000.00	(50,500,000.00)	1,000.00
120201	BENUE STATE URBAN DEVELOPMENT BOARD	-	2,000,000.00	(2,000,000.00)	100,020.00
120201	MINISTRY OF EDUCATION AND KNOWLEDGE MANAGEMENT	39,997,782.00	168,490,000.00	(128,492,218.00)	5,485,255.00
120201	COLLEGE OF EDUCATION, KATSINA - ALA	-	-	-	-
120201	MINISTRY OF HEALTH AND HUMAN SERVICES	-	7,500,000.00	(7,500,000.00)	22,289,353.34
120201	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	27,509,000.00	50,000,000.00	(22,491,000.00)	125,000.00
120201	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	-	500,000.00	(500,000.00)	-
120201	MINISTRY OF ENERGY, SCIENCE & TECHNOLOGY	325,516.00	2,792,697.00	(2,467,181.00)	1,000,000.00
120201	BENUE STATE SPORTS MARKETING AND LOTTERY BOARD	111,160,000.00	15,000,000.00	96,160,000.00	16,500,000.00
120201	BUREAU FOR EDUCATION QUALITY ASSURANCE	-	84,245,000.00	(84,245,000.00)	-
120201	Sub-Total Licences	329,945,767.25	574,001,917.00	(244,056,149.75)	217,399,583.34
120206	SALES				
120206	BENUE STATE PUBLIC PROCUREMENT COMMISSION	32,172,333.00	10,200,000.00	21,972,333.00	-
120206	MUSLIM PILGRIMS WELFARE BOARD(MPWB)	90,000.00	500,000.00	(410,000.00)	-
120206	CHRISTIAN PILGRIMS WELFARE BOARD(CPWB)	-	600,000.00	(600,000.00)	-
120206	GOVERNMENT PRINTING DEPARTMENT	-	400,000.00	(400,000.00)	25,370.00
120206	BENUE PRINTING AND PUBLISHING CORPORATION (BPPC)	6,099,300.00	5,600,000.00	499,300.00	-
120206	LIAISON OFFICE LAGOS	900,000.00	1,467,850.00	(567,850.00)	639,450.00
120206	BENUE STATE LIAISON OFFICE, ABUJA	600,000.00	1,929,050.00	(1,329,050.00)	1,375,450.00
120206	BENUE STATE INDEPENDENT ELECTORAL COMMISSION (BSIEC)	90,150,000.00	158,700,000.00	(68,550,000.00)	-
120206	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	-	-	-
120206	AKPERAN ORSHI POLYTECHNIC, YANDEV	-	11,680,510.00	(11,680,510.00)	1,000.00
120206	BENUE STATE INTERNAL REVENUE SERVICE (BIRS)	240,000.00	7,500,000.00	(7,260,000.00)	155,601.00
120206	BENUE STATE RURAL WATER SUPPLY AND SANITATION AGENCY (BER)	-	840,327.00	(840,327.00)	-
120206	BENUE STATE URBAN DEVELOPMENT BOARD	-	2,000,000.00	(2,000,000.00)	-
120206	BUSINESS ENGINEERING, SKILLS TRAINING (BEST)	-	200,000.00	(200,000.00)	-
120206	MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	-	1,393,776,311.81	(1,393,776,311.81)	-
120206	MINISTRY OF JUSTICE AND PUBLIC ORDER	-	50,000.00	(50,000.00)	-
120206	BENUE STATE POLYTECHNIC, UGBOKOLO	-	5,000,000.00	(5,000,000.00)	2,249,100.00
120206	AKAWA TORKULA POLYTECHNIC	255,000.00	1,500,000.00	(1,245,000.00)	588,650.00
120206	COLLEGE OF EDUCATION, KATSINA - ALA	1,140,000.00	1,344,000.00	(204,000.00)	-
120206	COLLEGE OF EDUCATION, OJU	120,000.00	3,250,000.00	(3,130,000.00)	-
120206	BENUE STATE SCHOLARSHIP BOARD	-	8,000,000.00	(8,000,000.00)	-
120206	BENUE STATE TEACHING SERVICE BOARD (TSB)	-	15,000,000.00	(15,000,000.00)	-
120206	BENUE STATE UNIVERSITY (BSU)	1,302,500.00	1,000,000.00	302,500.00	21,456,132.00

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

120206	COLLEGE OF HEALTH SCIENCE, BENUE STATE UNIVERSITY	2,330,370.00	2,279,000.00	51,370.00	-
120206	MINISTRY OF HEALTH AND HUMAN SERVICES	24,000.00	2,000,000.00	(1,976,000.00)	-
120206	HOSPITAL MANAGEMENT BOARD	78,247,175.14	152,000,000.00	(73,752,824.86)	65,518,191.45
120206	BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)	117,328,173.10	82,653,190.00	34,674,983.10	-
120206	BENUE STATE PRIMARY HEALTH CARE BOARD	-	28,991,271.00	(28,991,271.00)	-
120206	BENUE STATE LIBRARY BOARD	74,700.00	500,000.00	(425,300.00)	27,600.00
120206	MINISTRY OF INDUSTRY AND COOPERATIVES	-	-	-	-
	Sub-Total SALES	331,073,551.24	1,898,961,509.81	(1,567,887,958.57)	92,036,544.45
120205	FINES				
120205	BENUE STATE INTERNAL REVENUE SERVICE (BIRS)	2,831,127.21	7,500,000.00	(4,668,872.79)	-
120205	BENUE STATE ENVIRONMENTAL SANITATION AUTHORITY (BENSESA)	5,926,500.00	17,780,000.00	(11,853,500.00)	20,898,940.63
120205	MINISTRY OF WORKS, TRANSPORT	-	-	-	14,000.00
120205	HIGH COURT OF JUSTICE	30,972,900.00	30,000,000.00	972,900.00	3,845,530.00
120205	COLLEGE OF HEALTH SCIENCE, BENUE STATE UNIVERSITY	26,591.94	79,000.00	(52,408.06)	-
120205	BENUE STATE LIBRARY BOARD	-	500.00	(500.00)	-
120205	Sub-Total Royalties	39,757,119.15	55,359,500.00	39,757,119.15	24,758,470.63
120204	FEES				
120204	MINISTRY OF INFORMATION, CULTURE AND TOURISM	580,000.00	5,000,000.00	(4,420,000.00)	8,582,738.67
120204	BUREAU OF INTERNAL AFFAIRS & SPECIAL SERVICES (BIASS)	2,115,750.00	21,500,000.00	(19,384,250.00)	4,463,808.00
120204	BUREAU OF MANPOWER DEVELOPMENT AND TRAINING	-	4,250,000.00	(4,250,000.00)	-
120204	LOCAL GOVERNMENT AUDIT DEPARTMENT	-	440,000.00	(440,000.00)	15,000.00
120204	OFFICE OF THE AUDITOR-GENERAL OF THE STATE	471,006.25	450,000.00	21,006.25	620,000.00
120204	BENUE STATE LIAISON OFFICE, KADUNA	51,000.00	250,000.00	(199,000.00)	162,000.00
120204	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	-	-	61,044,365.00
120204	AKPERAN ORSHI POLYTECHNIC, YANDEV	-	59,775,240.00	(59,775,240.00)	18,034,000.00
120204	MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	12,265,980.00	81,016,014.91	(68,750,034.91)	4,338,872.39
120204	MINISTRY OF FINANCE	-	-	-	-
120204	BENUE STATE INTERNAL REVENUE SERVICE (BIRS)	3,946,060.00	29,031,468.90	(25,085,408.90)	13,132,233.00
120204	MINISTRY OF WATER RESOURCES, ENVIRONMENT AND CLIMATE CHANGE	-	69,400,000.00	(69,400,000.00)	43,360,500.00
120204	BENUE STATE ENVIRONMENTAL SANITATION AUTHORITY (BENSESA)	2,880,500.00	2,220,000.00	660,500.00	10,000.00
120204	BENUE STATE RURAL WATER SUPPLY AND SANITATION AGENCY (BER)	-	840,327.00	(840,327.00)	-
120204	MINISTRY OF WORKS, TRANSPORT	-	-	-	15,443,675.00
120204	BENUE STATE URBAN DEVELOPMENT BOARD	26,723,041.00	64,500,000.00	(37,776,959.00)	57,102,655.00
120204	BUSINESS ENGINEERING, SKILLS TRAINING (BEST)	-	2,714,000.00	(2,714,000.00)	-
120204	MINISTRY OF RURAL DEVELOPMENT	-	-	-	12,193,650.00
120204	MINISTRY OF LANDS, SURVEY & SOLID MINERALS	36,169,112.67	66,806,540.00	(30,637,427.33)	112,967,303.99
120204	MINISTRY OF JUSTICE	3,088,817.65	5,050,000.00	(1,961,182.35)	2,415,386.00
120204	HIGH COURT OF JUSTICE	30,425,700.00	40,000,000.00	(9,574,300.00)	44,793,935.10
120204	CUSTOMARY COURT OF APPEAL	1,807,550.00	1,500,000.00	307,550.00	597,050.00
120204	MINISTRY OF EDUCATION AND KNOWLEDGE MANAGEMENT	64,909,806.00	349,806,537.90	(284,896,731.90)	30,227,720.00
120204	BENUE STATE UNIVERSAL BASIC EDUCATION BOARD(SUBEB)	-	20,000,000.00	(20,000,000.00)	-
120204	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	296,000.00	676,000.00	(380,000.00)	-
120204	BENUE STATE POLYTECHNIC, UGBOKOLO	-	163,421,530.00	(163,421,530.00)	83,568,020.00
120204	AKAWA TORKULA POLYTECHNIC	4,544,000.00	11,300,000.00	(6,756,000.00)	5,102,100.00
120204	COLLEGE OF EDUCATION, KATSINA - ALA	97,417,500.00	347,357,520.00	(249,940,020.00)	-
120204	COLLEGE OF EDUCATION, OJU	9,773,500.00	93,500,000.00	(83,726,500.00)	3,781,500.00
120204	BENUE STATE TEACHING SERVICE BOARD (TSB)	13,335,100.00	210,990,000.00	(197,654,900.00)	3,053,200.00
120204	BENUE STATE UNIVERSITY (BSU)	2,897,871,563.50	2,774,700,000.00	123,171,563.50	3,220,048,345.00
120204	BENUE STATE EXAMINATION BOARD	929,645,232.00	501,015,000.00	428,630,232.00	1,079,850.00
120204	COLLEGE OF HEALTH SCIENCE, BENUE STATE UNIVERSITY	796,285,660.43	305,273,433.36	491,012,227.07	284,037,805.00
120204	MINISTRY OF COOPERATIVES AND RURAL DEVELOPMENT	48,206,426.29	200,748,180.00	(152,541,753.71)	1,451,000.00
120204	MINISTRY OF HEALTH AND HUMAN SERVICES	49,916,600.00	8,000,000.00	41,916,600.00	11,936,380.70
120204	HOSPITAL MANAGEMENT BOARD	23,403,836.50	62,285,000.00	(38,881,163.50)	24,699,926.69
120204	BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)	39,429,000.00	118,871,340.00	(79,442,340.00)	18,288,067.00
120204	BUREAU FOR EDUCATION QUALITY ASSURANCE	88,000,000.00	153,251,000.00	(65,251,000.00)	-
120204	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEV.	3,911,000.00	1,000,000.00	2,911,000.00	210,000.00

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

120204	BENUE STATE SCIENCE & TECHNICAL EDUCATION BOARD	-	1,555,500.00	(1,555,500.00)	-
120204	MINISTRY OF ENERGY, SCIENCE & TECHNOLOGY	10,500.00	2,310,000.00	(2,299,500.00)	10,222,460.00
120204	BENUE STATE PUBLIC PROCUREMENT COMMISSION	789,871,796.65	87,200,000.00	702,671,796.65	160,270,397.99
120204	MINISTRY OF HOUSING	-	-	-	113,000.00
120204	BERDA	-	-	-	-
120204	Sub-Total Fees	5,977,352,038.94	5,868,004,632.07	109,347,406.87	4,257,366,944.53
120207	EARNINGS				
120207	BUREAU OF MANPOWER AND TRAINING	-	1,250,000.00	(1,250,000.00)	-
120207	MINISTRY OF INFORMATION, CULTURE AND TOURISM	10,000.00	4,010,000.00	(4,000,000.00)	30,200.00
120207	GOVERNMENT PRINTING DEPARTMENT	-	400,000.00	(400,000.00)	-
120207	RADIO BENUE CORPORATION	1,626,000.00	15,700,000.00	(14,074,000.00)	916,900.00
120207	BENUE PRINTING AND PUBLISHING CORPORATION (BPCC)	-	200,000.00	(200,000.00)	50.00
120207	BUREAU OF INTERNAL AFFAIRS & SPECIAL SERVICES (BIASS)	396,550.00	300,000.00	96,550.00	30,951.00
120207	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	-	-	139,024,269.26
120207	AKPERAN ORSHI POLYTECHNIC, YANDEV	20,634,471.83	35,345,910.00	(14,711,438.17)	8,081,750.00
120207	MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	12,000,000.00	309,929,404.00	(297,929,404.00)	88,749,806.70
120207	BENUE STATE INTERNAL REVENUE SERVICE (BIRS)	175,203,217.56	535,500,000.00	(360,296,782.44)	298,047,967.00
120207	BENUE STATE COUNCIL FOR ARTS AND CULTURE	740,050.00	5,000,000.00	(4,259,950.00)	150,000.00
120207	MINISTRY OF WATER RESOURCES, ENVIRONMENT AND CLIMATE CHANGE	-	1,472,000.00	(1,472,000.00)	-
120207	BENUE STATE WATER BOARD	-	60,000,000.00	(60,000,000.00)	23,648,828.91
120207	BENUE STATE RURAL WATER SUPPLY AND SANITATION AGENCY (BERWSA)	-	5,840,327.00	(5,840,327.00)	-
120207	MINISTRY OF WORKS, TRANSPORT	-	-	-	-
120207	BENUE STATE URBAN DEVELOPMENT BOARD	-	8,500,000.00	(8,500,000.00)	-
120207	MINISTRY OF LANDS, SURVEY & SOLID MINERALS	-	280,110.00	(280,110.00)	-
120207	MINISTRY OF EDUCATION AND KNOWLEDGE MANAGEMENT	305,820.00	5,000,000.00	(4,694,180.00)	-
120207	BENUE STATE POLYTECHNIC, UGBOKOLO	20,911,796.23	10,520,000.00	10,391,796.23	24,000.00
120207	AKAWA TORKULA POLYTECHNIC	592,000.00	3,340,000.00	(2,748,000.00)	174,500.00
120207	COLLEGE OF EDUCATION, KATSINA - ALA	3,046,115.12	6,481,000.00	(3,434,884.88)	-
120207	COLLEGE OF EDUCATION, OJU	15,333,400.00	19,700,000.00	(4,366,600.00)	71,500.00
120207	BENUE STATE UNIVERSITY (BSU)	283,000.00	5,400,000.00	(5,117,000.00)	22,038,750.00
120207	MINISTRY OF HEALTH AND HUMAN SERVICES	23,048,950.00	10,000,000.00	13,048,950.00	2,716,059.00
120207	HOSPITAL MANAGEMENT BOARD	46,163,323.80	113,700,000.00	(67,536,676.20)	40,374,115.65
120207	BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)	40,070,977.12	18,448,999.42	21,621,977.70	-
120207	BUREAU FOR EDUCATION QUALITY ASSURANCE	54,338,086.00	5,500,000.00	48,838,086.00	-
120207	BENUE STATE PRIMARY HEALTH CARE BOARD	-	15,000,000.00	(15,000,000.00)	-
120207	BENUE STATE LIBRARY BOARD	-	300,000.00	(300,000.00)	-
120207	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	-	12,000,000.00	(12,000,000.00)	-
120207	BENUE STATE SPORTS COUNCIL	-	464,477.00	(464,477.00)	409,420.00
120207	MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	44,000.00	73,326,000.00	(73,282,000.00)	26,441,550.00
120207	BENUE STATE TELEVISION CORPORATION	9,618,264.01	10,000,000.00	(381,735.99)	-
120207	BENUE STATE SPORTS MARKETING AND LOTTERY BOARD	20,000,000.00	55,000,000.00	(35,000,000.00)	-
120207	MINISTRY OF INDUSTRY AND COOPERATIVES	-	-	-	-
120207	BENUE STATE TELEVISION CORPORATION	9,618,881.25	10,000,000.00	(381,118.75)	1,809,340.00
120207	BERDA	-	-	-	-
120207	Sub-Total EARNINGS	453,984,902.92	1,357,908,227.42	(903,923,324.50)	652,739,957.52
120209	RENT ON LAND AND OTHERS				
120209	MINISTRY OF INFORMATION, CULTURE AND TOURISM	-	-	-	3,755,000.00
120209	BENUE STATE LIAISON OFFICE, KADUNA	-	-	-	-
120209	MINISTRY OF TRADE AND INVESTMENT	-	-	-	32,064,400.00
120209	BENUE STATE WATER BOARD	-	-	-	788,076.00
120209	MINISTRY OF WORKS, TRANSPORT	-	-	-	-
120209	MINISTRY OF LANDS, SURVEY & SOLID MINERALS	56,541,027.33	106,200,000.00	(49,658,972.67)	-
120209	BENUE STATE UNIVERSITY (BSU)	-	-	-	130,300.00
120209	MINISTRY OF WOMEN AFFAIRS	-	-	-	1,370,650.00
120209	MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	-	97,350,000.00	(97,350,000.00)	684,950.00
120209	Sub-Total RENT ON LAND AND OTHERS	56,541,027.33	203,550,000.00	(147,008,972.67)	38,793,376.00

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

120208	RENT ON GOVERNMENT BUILDINGS				
120208	BENUE STATE PLANNING COMMISSION (BSPC)	-	162,500.00	(162,500.00)	-
120208	BUREAU OF SERVICE WELFARE	-	-	-	-
120208	MINISTRY OF WATER RESOURCES AND ENVIRONMENT	-	1,400,000.00	(1,400,000.00)	-
120208	AKAWA TORKULA POLYTECHNIC	-	350,000.00	(350,000.00)	70,000.00
120208	COLLEGE OF EDUCATION, KATSINA - ALA	-	7,000.00	(7,000.00)	-
120208	BENUE STATE UNIVERSITY (BSU)	-	68,222,301.00	(68,222,301.00)	-
120208	BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)	-	-	-	1,403,392.00
	Sub-Total RENT ON GOVERNMENT BUILDINGS	-	70,141,801.00	(70,141,801.00)	1,473,392.00
120212	INTEREST EARNED				
120212	BENUE STATE INTERNAL REVENUE SERVICES(BIRS)	-	7,500,000.00	(7,500,000.00)	557,130.00
120212	BENUE STATE UNIVERSITY(BSU)	-	10,055,000.00	(10,055,000.00)	-
120212	MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	-	12,896,216.00	(12,896,216.00)	-
	Sub-Total INTEREST EARNED	-	30,451,216.00	(30,451,216.00)	557,130.00
120211	INVESTMENT INCOME				
120211	BENUE STATE PENSION COMMISSION	-	55,000,000.00	(55,000,000.00)	-
120211	MINISTRY OF ICT AND DIGITAL ECONOMY	-	250,000,000.00	(250,000,000.00)	-
	Sub-Total INVESTMENT INCOME	-	305,000,000.00	(305,000,000.00)	-
	Total Non-Tax Revenue	7,188,654,406.83	10,363,378,803.30	(3,119,364,896.47)	-
	Total Personnel & Other Tax Revenue	13,730,884,451.14	24,279,004,538.50	(10,548,120,087.36)	-
	Grand-Total Tax + Non-Tax Revenue	20,919,538,857.97	34,642,383,341.80	(13,722,844,483.83)	-

4	AID & GRANTS	2024			2023
		ACTUAL	BUDGET	VARIANCE	ACTUAL
	EXTERNAL AID/ GRANTS				
	CURRENT EXTERNAL AID	-	-	-	-
	CAPITAL EXTERNAL AID	-	413,865,509.76	(413,865,509.76)	-
	CURRENT EXTERNAL GRANT-	15,098,391,086.96	3,251,137,420.65	11,847,253,666.31	1,488,387,600.00
	CAPITAL EXTERNAL GRANT	24,114,453,024.74	7,679,562,492.65	16,434,890,532.09	-
	Sub-Total External Aids/Grants	39,212,844,111.70	10,930,699,913.30	28,282,144,198.40	1,488,387,600.00
	INTERNAL AID/ GRANTS				
	DONATIONS - PTF COVID-19 PUBLIC SECTOR	-	-	-	-
	CAPITAL INTERNAL AID	429,612,826.13	600,000,000.00	(170,387,173.87)	-
	CURRENT INTERNAL GRANT	9,272,371,367.83	-	9,272,371,367.83	9,125,509,187.88
	CAPITAL INTERNAL GRANT	636,716,349.41	31,281,779,141.78	(30,645,062,792.37)	-
	Sub-Total Internal Aids/Grants	10,338,700,543.37	31,881,779,141.78	(21,543,078,598.41)	9,125,509,187.88
	Total Aid and Grants	49,551,544,655.07	42,812,479,055.08	6,739,065,599.99	10,613,896,787.88

5a	210101	SALARIES & WAGES	2024			2023
			ACTUAL	BUDGET	VARIANCE	ACTUAL
		PERSONNEL COST				
	210101	ADMINISTRATIVE SECTOR	19,732,773,371.28	24,822,345,731.63	5,089,572,360.35	11,705,180,224.30
	210101	ECONOMIC SECTOR	3,560,612,232.26	5,522,217,793.12	1,961,605,560.86	3,395,962,601.67
	210101	SOCIAL SECTOR	22,018,097,721.86	33,100,562,544.85	11,082,464,822.99	12,302,450,066.35
	210101	LAW & JUSTICE	1,400,271,159.68	4,336,594,052.69	2,936,322,893.01	2,315,501,266.85
		TOTAL	46,711,754,485.08	67,781,720,122.29	21,069,965,637.21	29,719,094,159.17

5b	210101	SALARIES & WAGES BY MDA's	2024			2023
			ACTUAL	BUDGET	VARIANCE	ACTUAL
		ADMINISTRATIVE SECTOR				
	011100100100	Government House Administration	162,572,498.60	165,200,704.46	2,628,205.86	101,041,888.80
	011100100200	Deputy Governor's Office	8,393,298.32	8,406,411.65	13,113.33	5,252,286.04
	11100600100	Benue State Commission for Peace and Reconciliation	-	42,250,000.00	42,250,000.00	-
	11100700100	Benue State Bureau of Entrepreneurship and Wealth Creation	-	3,240,000.00	3,240,000.00	-

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

011100800100	Benue State Emergency Management Agency (BENSEMA)	2,274,093.24	2,274,658.53	565.29	1,487,730.00
11101200100	Bureau for Education and Quality Assurance	-	110,000,000.00	110,000,000.00	-
11102000100	Benue State Social Investment Programme	187,667,505.54	188,000,000.00	332,494.46	-
011102100500	Bureau of Archives, Research and Documentation	27,219,220.08	27,856,085.55	636,865.47	21,145,586.00
011103700100	Muslim Pilgrims Welfare Board (MPWB)	4,268,495.28	4,276,600.75	8,105.47	3,354,038.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	903,577.60	1,880,600.75	977,023.15	2,173,789.00
011104500100	Benue State Pension Commission	14,597,558,094.43	17,772,814,790.23	3,175,256,695.80	8,227,090,197.67
011200300100	Benue State House of Assembly	448,811,979.24	553,366,542.48	104,554,563.24	541,214,443.29
011200400100	Benue State House of Assembly Service Commission	114,188,789.50	203,477,945.00	89,289,155.50	29,348,820.62
012300100100	Ministry of Information, Culture and Tourism	542,900,322.19	546,267,757.21	3,367,435.02	369,475,622.56
012300300100	Benue State Television Corporation	62,421,790.80	66,676,680.98	4,254,890.18	55,457,593.86
012300400100	Radio Benue Corporation	318,597,065.20	318,723,712.41	126,647.21	259,450,108.00
012301300100	Benue Printing and Publishing Corporation (BPPC)	126,970,782.90	132,217,810.18	5,247,027.28	112,707,084.28
012305500100	Government Printing Department	524,474.15	544,248.48	19,774.33	611,323.96
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	140,678,865.90	146,500,000.00	5,821,134.10	108,860,974.90
012500100100	Office of the Head of Service (HOS)	478,104,565.03	508,705,759.30	30,601,194.27	456,971,614.79
012500100200	Bureau of Establishment and Management Services	339,703,455.99	341,633,506.65	1,930,050.66	248,678,571.55
012500500100	Bureau of Manpower Development and Training	12,661,626.08	14,674,199.96	2,012,573.88	8,299,713.00
014000100100	Office of the Auditor-General of the State	157,632,526.16	158,918,357.56	1,285,831.40	107,677,616.04
014000200100	Local Government Audit Department	64,098,469.41	68,522,494.70	4,424,025.29	53,240,966.70
014700100100	Benue State Civil Service Commission	2,233,404.92	5,200,830.08	2,967,425.16	3,940,204.00
014800100100	Benue State Independent Electoral Commission (BSIEC)	741,253,546.30	744,699,574.99	3,446,028.69	184,060,756.56
014900100100	Local Government Service Commission	26,503,147.20	27,300,564.36	797,417.16	18,927,250.00
15600100100	Ministry of ICT and Digital Economy	-	27,822,090.00	27,822,090.00	-
016100100100	Office of the Secretary to the State Government (SSG)	1,164,631,777.22	2,630,893,805.37	1,466,262,028.15	784,712,044.68
	Sub-total	19,732,773,371.28	24,822,345,731.63	5,089,572,360.35	11,705,180,224.30
	ECONOMIC SECTOR				
021500100100	Ministry of Agriculture	402,922,483.75	604,636,649.32	201,714,165.57	461,579,269.23
021502100100	Akperan Orshi Polytechnic, Yandev.	1,089,657,231.38	1,191,477,970.00	101,820,738.62	955,341,119.40
021510200100	Bureau of Agricultural Development & Mechanization	71,968,532.98	770,000,000.00	698,031,467.02	69,727,022.40
022000100100	Ministry of Finance	116,628,014.90	117,000,000.00	371,985.10	90,160,844.00
022000700100	Office of the Accountant-General	212,700,662.45	364,526,514.70	151,825,852.25	263,012,404.65
022000700500	Debt Management Office	-	9,514,908.00	9,514,908.00	-
022000800100	Benue State Internal Revenue Service (BIRS)	477,520,841.53	778,666,811.00	301,145,969.47	456,878,884.48
22200000000	Ministry of Industry, Trade and Investment	122,948,526.90	256,689,858.88	133,741,331.98	132,025,487.70
022800100100	Ministry of Energy, Science and Technological Innovation	92,420,515.90	97,730,948.02	5,310,432.12	79,773,351.08
23100000000	Ministry of Power, Renewable Energy and Transport	-	40,000,000.00	40,000,000.00	-
023400100100	Ministry of Works and Housing	132,708,707.25	183,960,856.77	51,252,149.52	160,886,711.90
023600400100	Benue State Council For Arts and Culture	126,651,256.78	127,506,012.51	854,755.73	97,194,052.90
023800100100	Benue State Budget and Planning Commission	73,944,469.77	74,799,242.47	854,772.70	57,505,038.40
023800400100	Benue State Bureau of Statistics	-	36,000,000.00	36,000,000.00	-
025000100100	Fiscal Responsibility Commission	-	62,680,340.00	62,680,340.00	-
025200100100	Ministry of Water Resources, Environment and Climate Change	134,637,176.88	184,793,042.75	50,155,865.87	164,961,051.55
025210200100	Benue State Water Board	97,288,440.51	141,403,890.00	44,115,449.49	79,730,030.94
025210300100	Benue State Rural Water Supply and Sanitation Agency	36,798,980.39	36,871,156.76	72,176.37	29,693,805.75
025210400100	Benue State Environmental Sanitation Authority	95,252,392.68	110,534,892.84	15,282,500.16	84,349,700.00
025400100100	Ministry of Cooperatives, Urban and Rural Development	111,842,758.71	167,256,252.00	55,413,493.29	76,864,039.00
025400200100	Benue State Urban Development Board	40,091,107.70	40,569,252.97	478,145.27	31,658,593.00
026000100100	Ministry of Lands, Survey and Solid Minerals	124,630,131.80	125,599,194.13	969,062.33	104,621,195.57
	Sub-total	3,560,612,232.26	5,522,217,793.12	1,961,605,560.86	3,395,962,601.95
	LAW & JUSTICE SECTOR				
031801100100	Judicial Service Commission	106,184,741.82	328,064,973.16	221,880,231.34	61,248,729.87
031805100100	High Court of Justice	1,002,126,292.06	3,288,278,763.19	2,286,152,471.13	1,841,085,277.55
031805200100	Customary Court of Appeal	85,613,520.00	422,901,253.07	337,287,733.07	108,241,609.78
032600100100	Ministry of Justice and Public Order	206,346,605.80	297,349,063.27	91,002,457.47	304,925,649.65
	Sub-total	1,400,271,159.68	4,336,594,052.69	2,936,322,893.01	2,315,501,266.85

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

SOCIAL SECTOR						
051400100100	Ministry of Women Affairs and Social Welfare	228,286,570.23	240,474,308.72	12,187,738.49		92,749,091.00
051405100100	Benue State Rehabilitation Board, Apir	13,812,521.60	14,052,929.27	240,407.67		10,961,827.00
051405200100	Benue State Community and Social Development Agency	32,766,540.88	255,430,522.75	222,663,981.87		-
051700100100	Ministry of Education and Knowledge Management	242,975,832.07	243,747,007.65	771,175.58		178,452,348.36
051700300100	Benue State Universal Basic Education Board (SUBEB)	374,951,068.43	546,985,585.12	172,034,516.69		410,022,326.74
051700800100	Benue State Library Board	17,917,899.48	17,987,175.20	69,275.72		13,978,600.11
051700900100	Benue State Examinations Board	84,655,964.90	88,143,237.07	3,487,272.17		48,528,972.30
051701000100	Agency for Adult and Non-Formal Education	244,844,393.96	261,485,633.88	16,641,239.92		182,300,736.55
051701800100	Benue State Polytechnic, Ugbokolo	1,103,060,276.41	1,299,538,864.19	196,478,587.78		691,632,212.93
051701900100	College of Education, Katsina-Ala	1,815,828,185.69	1,827,525,434.57	11,697,248.88		773,006,919.57
051702100100	College of Education Oju	1,517,399,127.91	1,538,294,755.08	20,895,627.17		1,030,565,655.36
051702100300	Benue State University (BSU), Makurdi	1,157,506,129.05	1,671,334,880.31	513,828,751.26		1,582,107,812.86
051702100200	Benue State University College of Health Sciences	2,589,546,721.54	5,422,386,791.82	2,832,840,070.28		1,070,185,356.84
051705400100	Benue State Teaching Service Board	3,545,323,791.62	6,553,031,179.62	3,007,707,388.00		907,266,957.54
051705500100	Benue State Science and Technical Education Board	562,332,321.85	563,024,186.82	691,864.97		406,379,663.44
051705600100	Benue State Scholarship Board	8,848,303.80	8,858,978.98	10,675.18		6,588,783.00
051705700100	Akawe Torkula Polytechnic, Makurdi	506,165,727.09	856,876,289.30	350,710,562.21		283,040,187.07
052100100100	Ministry of Health and Human Services	579,989,861.59	582,599,599.35	2,609,737.76		251,974,735.25
052100200100	Benue State Health Insurance Agency	-	1,488,000,000.00	1,488,000,000.00		-
052102600100	Benue State University Teaching Hospital (BSUTH)	4,742,140,734.79	6,647,076,701.56	1,904,935,966.77		1,420,313,197.32
052102700100	Benue State Primary Health Care Board	5,266,430.94	5,728,897.42	462,466.48		1,234,123,511.42
052110200100	Hospital Management Board	2,259,373,983.07	2,533,656,073.47	274,282,090.40		1,406,254,426.49
053900100100	Ministry of Youth, Sports and Creativity	75,314,085.19	75,508,800.00	194,714.81		58,429,674.00
053905100100	Benue State Sports Council	132,466,155.48	134,889,637.16	2,423,481.68		104,483,615.20
053905400100	Benue State Sports Marketing and Lottery Board	-	12,500,000.00	12,500,000.00		-
54400100100	Ministry of Humanitarian Affairs and Disaster Management	-	34,000,000.00	34,000,000.00		-
055100100100	Bureau of Local Government and Chieftaincy Affairs	177,325,094.29	177,425,075.54	99,981.25		139,103,456.00
	Sub-total	22,018,097,721.86	33,100,562,544.85	11,082,464,822.99		12,302,450,066.35
6	210201	ALLOWANCES & SOCIAL CONTRIBUTION	2024		2023	
		ACTUAL	BUDGET	VARIANCE	ACTUAL	
	21020101	NON REGULAR ALLOWANCES	1,189,537,405.03	3,172,795,179.91	1,983,257,774.88	1,147,057,297.75
		NHIS CONTRIBUTION	-	1,390,239,922.51	1,390,239,922.51	-
		CONTRIBUTORY PENSION	1,518,760,460.69	2,326,855,511.55	808,095,050.86	1,360,800,133.40
		GROUP LIFE INSURANCE	11,371,000.00	70,000,000.00	58,629,000.00	16,526,800.00
		TOTAL	2,719,668,865.72	6,959,890,613.97	4,240,221,748.25	2,524,384,231.15
7	210301	SOCIAL BENEFITS	2024		2023	
		ACTUAL	BUDGET	VARIANCE	ACTUAL	
	21030101	GRATUITY	-	1,041,525,372.00	1,041,525,372.00	570,266,094.11
	21030102	PENSION	17,011,028,953.78	14,985,195,785.31	-2,025,833,168.47	7,434,292,118.40
	21030103	DEATH BENEFITS	-	1,095,954,644.89	1,095,954,644.89	14,544,787.46
		TOTAL	17,011,028,953.78	17,122,675,802.20	111,646,848.42	8,019,102,999.97
8a	2202	OVERHEAD COSTS BY SECTOR	ACTUAL		BUDGET	
		ADMINISTRATIVE SECTOR	17,811,222,277.96	38,584,593,448.85	20,773,371,170.89	16,070,333,593.74
		ECONOMIC SECTOR	9,771,400,314.03	19,205,453,422.79	9,434,053,108.76	5,272,657,749.32
		SOCIAL SECTOR	8,411,975,518.19	8,795,111,658.91	383,136,140.72	11,337,554,348.41
		LAW AND JUSTICE	9,225,625,965.74	7,973,278,622.76	-1,252,347,342.98	1,877,160,751.38
		TOTAL	45,220,224,075.92	74,558,437,153.31	29,338,213,077.39	34,557,706,442.85
8b	2202	OVERHEAD COST BY MDA's	2024		2023	
		ADMINISTRATIVE SECTOR	ACTUAL	BUDGET	VARIANCE	ACTUAL
	011100100100	Government House Administration	1,256,778,386.89	2,125,700,900.00	868,922,513.11	1,750,131,447.94
	011100100200	Deputy Governor's Office	716,055,885.46	1,035,469,200.00	319,413,314.54	1,247,404,620.00
	011100500100	Development Cooperations, Sustainable Development Goals (SDG)	200,718.07	250,000.00	49,281.93	1,487,157.96
	011100600100	Benue State Commission for Peace and Reconciliation	2,847,266.00	291,722,400.00	288,875,134.00	561,200,026.00
	011100700100	Benue State Bureau of Entrepreneurship & Wealth Creation	-	844,183,525.00	844,183,525.00	941,777.43
	011100800100	Benue State Emergency Management Agency (BESEMA)	4,536,006,259.33	6,302,174,000.00	1,766,167,740.67	2,845,694.73

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

011101000100	Public Procurement Commission	-	12,000,000.00	12,000,000.00	8,368,720.00
011101200100	Bureau For Education Quality Assurance	64,598,068.23	730,576,890.00	665,978,821.77	1,496,045.91
011102000100	Benue State Social Investment Programme	144,017,470.61	358,130,000.00	214,112,529.39	1,413,819.00
011102100500	Bureau of Archives, Research and Documentation	2,912,067.37	7,467,000.00	4,554,932.63	14,226,799.00
011103300100	Benue State Aids Control Agency (BENSACA)	2,907,500.00	17,880,000.00	14,972,500.00	-
011103700100	Muslim Pilgrims Welfare Board (MPWB)	1,805,570.75	4,248,000.25	2,442,429.50	1,313,442,059.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	2,066,042.50	4,248,000.00	2,181,957.50	6,891,861.00
011104500100	Benue State Pension Commission	12,173,673.00	55,020,000.00	42,846,327.00	23,146,161.43
011110100100	Bureau of Special Projects & Infrastructure	9,000,000.00	77,179,000.00	68,179,000.00	56,362,243.42
011113200100	Bureau for International Cooperation & Development	1,412,596.75	195,400,000.00	193,987,403.25	32,048,325.00
011200300100	Benue State House of Assembly	2,916,781,311.22	4,415,854,988.52	1,499,073,677.30	4,471,619.57
011200400100	Benue State House of Assembly Service Commission	89,520,308.95	758,570,001.00	669,049,692.05	2,990,800.00
012300100100	Ministry of Information, Culture and Tourism	35,813,678.36	48,076,451.80	12,262,773.44	-
012300300100	Benue State Television Corporation	45,504,141.38	87,771,435.28	42,267,293.90	-
012300400100	Radio Benue Corporation	17,764,912.00	49,520,000.00	31,755,088.00	9,483,966,781.00
012301300100	Benue Printing and Publishing Corporation (BPPC)	7,537,621.95	9,185,385.00	1,647,763.05	26,634,200.75
012305500100	Government Printing Department	-	7,080,000.00	7,080,000.00	24,561,366.00
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	433,234,632.00	12,433,234,632.00	12,000,000,000.00	121,812,555.00
012500100100	Office of the Head of Service (HOS)	19,784,898.97	46,444,800.00	26,659,901.03	6,320,270.00
012500100200	Bureau of Establishment and Management Services	54,582,796.00	67,896,000.00	13,313,204.00	18,346,584.00
012500100500	Bureau of Service Welfare	51,233,000.00	180,668,000.00	129,435,000.00	-
012500500100	Bureau of Manpower Development and Training	4,450,323.00	11,228,000.00	6,777,677.00	-
012500600100	Benue Public service institute	-	33,600,000.00	33,600,000.00	-
014000100100	Office of the Auditor-General of the State	6,936,500.60	14,160,000.00	7,223,499.40	-
014000200100	Local Government Audit Department	1,871,149.68	7,080,000.00	5,208,850.32	3,248,441.81
014700100100	Benue State Civil Service Commission	13,316,705.15	21,240,000.00	7,923,294.85	30,907,827.20
014800100100	Benue State Independent Electoral Commission (BSIEC)	4,424,541,803.00	4,898,646,340.00	474,104,537.00	20,732,121.04
014900100100	Local Government Service Commission	117,724,030.00	127,080,000.00	9,355,970.00	108,651,687.00
015600100100	Ministry of ICT and Digital Economy	739,256,250.00	1,078,816,900.00	339,560,650.00	-
016100100100	Office of the Secretary to the State Government	2,056,381,844.30	2,083,522,000.00	27,140,155.70	-
016100200100	Bureau of Political - SSG	-	12,782,000.00	12,782,000.00	1,177,146,529.00
016100300100	Bureau of Research and Policy Analysis (REPA) - SSG	-	15,650,000.00	15,650,000.00	300,000.00
016100400100	Office of the Secretary to State Government - (EXCO)	4,830,000.00	22,797,600.00	17,967,600.00	-
016100500100	Liaison Office Lagos	3,001,855.23	21,240,000.00	18,238,144.77	15,340,584.00
016100600100	Liaison Office Kaduna	4,476,061.71	14,160,000.00	9,683,938.29	1,500,469.55
016100700100	Liaison Office Abuja/Lodge	9,896,949.50	56,640,000.00	46,743,050.50	1,995,000.00
	Sub-total	17,811,222,277.96	38,584,593,448.85	20,773,371,170.89	16,070,333,593.74
	ECONOMIC SECTOR				
021500100100	Ministry of Agriculture	16,482,000.00	31,982,279.60	15,500,279.60	-
021502100100	Akperan Orshi Polytechnic, Yandev.	46,286,472.00	405,875,440.20	359,588,968.20	-
021510200100	Bureau of Agricultural Development & Mechanization	-	199,500,000.00	199,500,000.00	-
022000100100	Ministry of Finance	5,294,496,433.62	13,768,746,282.00	8,474,249,848.38	-
022000700100	Office of the Accountant-General	66,078,179.30	281,589,942.90	215,511,763.60	-
022000700500	Debt Management Office	-	26,870,000.00	26,870,000.00	-
022000800100	Benue State Internal Revenue Service (BIRS)	3,661,262,201.58	2,835,351,502.86	-825,910,698.72	-
022200100100	Ministry of Industry, Trade & Investment	19,020,249.10	175,301,285.00	156,281,035.90	-
022800100100	Ministry of Science, Technology & Innovation	7,435,517.00	69,966,815.00	62,531,298.00	-
022800100300	Business and Engineering Skills Training (BEST) Centre	2,543,900.00	2,798,053.00	254,153.00	-
023100100100	Ministry of Power, Renewable Energy and Transport	5,927,021.17	43,610,250.00	37,683,228.83	-
023400100100	Ministry of Works, Housing and Urban Development	5,985,556.57	122,414,023.23	116,428,466.66	-
023600400100	Benue State Council For Arts and Culture	8,959,837.25	64,948,590.00	55,988,752.75	-
023800100100	Benue State Budget and Planning Commission	333,716,005.60	388,225,851.00	54,509,845.40	-
023800400100	Benue State Bureau of Statistics	-	27,810,000.00	27,810,000.00	-
025000100100	Fiscal Responsibility Commission	-	30,261,000.00	30,261,000.00	-
025200100100	Ministry of Water Resources, Environment and Climate Change	84,580,179.52	402,262,500.00	317,682,320.48	-
025210200100	Benue State Water Board	-	17,259,517.00	17,259,517.00	-
025210300100	Benue State Rural Water Supply and Sanitation Agency	6,234,100.00	21,289,317.00	15,055,217.00	-

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

025210400100	Benue State Environmental Sanitation Authority	199,880,895.00	207,965,000.00	8,084,105.00	-
025400100100	Ministry of Cooperatives, Urban and Rural Development	5,898,214.75	16,642,775.00	10,744,560.25	-
025400200100	Benue State Urban Development Board	502.00	34,304,999.00	34,304,497.00	-
026000100100	Ministry of Lands, Survey and Solid Minerals	6,613,049.57	30,478,000.00	23,864,950.43	-
	Sub-total	9,771,400,314.03	19,205,453,422.79	9,434,053,108.76	-
	LAW & JUSTICE SECTOR				
031801100100	Judicial Service Commission	30,087,914.68	76,216,130.00	-46,128,215.32	-
031805100100	High Court of Justice	610,174,075.00	1,351,575,755.80	-741,401,680.80	-
031805200100	Customary Court of Appeal	208,115,527.00	945,504,946.96	-737,389,419.96	-
032600100100	Ministry of Justice and Public Order	8,377,248,449.06	5,594,931,790.00	-	-
032600700100	Citizens Mediation Centre, Makurdi	-	5,050,000.00	-5,050,000.00	-
	Sub-total	9,225,625,965.74	7,973,278,622.76	(1,529,969,316.08)	-
	SOCIAL SECTOR				
051400100100	Ministry of Women Affairs and Social Welfare	6,276,440.14	398,595,330.00	392,318,889.86	-
051405100100	Benue State Rehabilitation Board, Apir	70,200,880.20	74,711,933.00	4,511,052.80	-
051405200100	Benue State Community and Social Development Agency	25,835,128.10	380,093,740.43	354,258,612.33	-
051700100100	Ministry of Education and Knowledge Management	35,326,871.00	118,611,441.90	83,284,570.90	-
051700300100	Benue State Universal Basic Education Board (SUBEB)	94,736,356.49	158,070,414.40	63,334,057.91	-
051700800100	Benue State Library Board	2,623,907.50	7,288,768.00	4,664,860.50	-
051700900100	Benue State Examinations Board	440,903,704.13	499,983,250.64	59,079,546.51	-
051701000100	Agency for Adult and Non-Formal Education	2,633,379.00	37,172,400.00	34,539,021.00	-
051701800100	Benue State Polytechnic, Ugbokolo	660,296,578.64	866,680,542.00	206,383,963.36	-
051701900100	College of Education, Katsina-Ala	69,441,161.04	111,571,997.00	42,130,835.96	-
051702100100	College of Education Oju	45,928,757.23	74,215,000.00	28,286,242.77	-
051702100200	Benue State University College of Health Sciences	243,564,562.29	309,089,876.00	65,525,313.71	-
051702100300	Benue State University (BSU), Makurdi	3,924,407,650.45	2,633,925,075.56	-1,290,482,574.89	-
051705400100	Benue State Teaching Service Board	13,335,100.00	113,010,539.98	99,675,439.98	-
051705500100	Benue State Science and Technical Education Board	2,769,708.75	48,264,844.00	45,495,135.25	-
051705600100	Benue State Scholarship Board	620,834.62	19,407,010.00	18,786,175.38	-
051705700100	Akawe Torkula Polytechnic, Makurdi	1,830,700.00	16,211,350.00	14,380,650.00	-
052100100100	Ministry of Health and Human Services	92,198,932.00	298,305,000.00	206,106,068.00	-
052100200100	Benue State Health Insurance Agency	-	64,680,000.00	64,680,000.00	-
052102600100	Benue State University Teaching Hospital (BSUTH)	2,295,708,919.53	1,544,799,950.00	-750,908,969.53	-
052102700100	Benue State Primary Health Care Board	25,538,745.50	33,950,000.00	8,411,254.50	-
052110200100	Hospital Management Board	24,207,774.80	35,303,000.00	11,095,225.20	-
053900100100	Ministry of Youth, Sports and Creativity	108,694,656.25	164,167,360.00	55,472,703.75	-
053905100100	Benue State Sports Council	100,010,445.75	101,228,586.00	1,218,140.25	-
053905400100	Benue State Sports Marketing and Lottery Board	-	5,948,750.00	5,948,750.00	-
054400100100	Ministry of Humanitarian Affairs and Disaster Management	5,988,554.78	302,072,500.00	296,083,945.22	-
055100100100	Bureau of Local Government and Chieftaincy Affairs	118,895,770.00	377,753,000.00	258,857,230.00	-
	Sub-total	8,411,975,518.19	8,795,111,658.91	383,136,140.72	-

9	220402	GRANTS & CONTRIBUTIONS	2024			2023	
			ACTUAL	BUDGET	VARIANCE	ACTUAL	
	22040101	Grants to other State Governments	834,542.00	4,700,000.00	-	-	
	22040109	Grants to communities/NGOs	2,205,372,653.52	3,106,053,168.50	-	-	
	22040110	Grants to Academic Institutions	1,250,000.00	204,042,000.00	-	-	
	2204111	Contribution to Traditional Councils	1,240,000.00	4,400,000.00	-	-	
	13020101	Current Domestic Grants: TETFUND	-	-	-	-	
	13020201	Current Domestic Grants (IFAD)/Value Chain Development Programme	-	-	-	-	
	13020106	Capital Domestic Grants: (Take-Off Grants from State Government (Akawe Torkula Polytechnic)	-	-	-	-	
	13020102	Capital Domestic Grants: TETFUND Intervention Project (BSUTH)	-	-	-	-	
	13020201	Current Foreign Grants: IDA Child Development grant programme	-	-	-	-	
		TOTAL	2,208,697,195.52	3,319,195,168.50	-	-	

10a	2202	CAPITAL EXPENDITURE BY SECTOR				
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NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

		ADMINISTRATIVE SECTOR	32,754,980,656.61	77,912,282,208.71	45,157,301,552.10	511,807,479.18
		ECONOMIC SECTOR	44,648,717,692.57	103,842,992,393.68	59,194,274,701.11	24,592,113,071.60
		SOCIAL SECTOR	19,736,241,896.80	28,212,456,035.01	8,476,214,138.21	2,573,780,624.50
		LAW AND JUSTICE	879,480,704.22	8,568,041,210.72	7,688,560,506.50	560,000.00
		TOTAL	98,019,420,950.20	218,535,771,848.13	120,516,350,897.93	27,678,261,175.28
10b	2202	CAPITAL EXPENDITURE BY MDA's		2024		2023
			ACTUAL	BUDGET	VARIANCE	ACTUAL
		ADMINISTRATIVE SECTOR				
	011100100100	Government House Administration	175,748,000.00	646,000,000.00	470,252,000.00	66,197,325.00
	011100100200	Deputy Governor's Office	-	51,520,000.00	51,520,000.00	-
	011100500100	Development Cooperations, Sustainable Development Goals (SDG)	-	-	-	24,549,421.93
	011100600100	Benue State Commission for Peace and Reconciliation	-	58,000,000.00	58,000,000.00	-
	011100700100	Benue State Bureau of Entrepreneurship & Wealth Creation	-	108,386,000	108,386,000.00	-
	011100800100	Benue State Emergency Management Agency (BESEMA)	-	1,303,000,000.00	1,303,000,000.00	-
	011101000100	Public Procurement Commission	-	24,977,000.00	24,977,000.00	-
	011101200100	Bureau For Education Quality Assurance	117,586,004.25	326,000,000.00	208,413,995.75	-
	011102000100	Benue State Social Investment Programme	895,000,000.01	1,693,522,203.41	798,522,203.40	-
	011102100500	Bureau of Archives, Research and Documentation	-	1,830,000.00	1,830,000.00	-
	011103700100	Muslim Pilgrims Welfare Board (MPWB)	-	87,000,000.00	87,000,000.00	-
	011103800100	Christian Pilgrims Welfare Board (CPWB)	-	636,300.00	636,300.00	-
	01110100100	Bureau of Special Projects & Infrastructure	23,346,237,812.35	63,599,039,632.30	40,252,801,819.95	-
	011113200100	Bureau for International Cooperation & Development	-	500,000.00	500,000.00	-
	011200300100	Benue State House of Assembly	-	3,468,084,506.00	3,468,084,506.00	413,323,057.25
	011200400100	Benue State House of Assembly Service Commission	75,898,000.00	755,705,000.00	679,807,000.00	-
	012300100100	Ministry of Information, Culture and Tourism	638,390,720.00	688,962,830.00	50,572,110.00	5,004,350.00
	012300300100	Benue State Television Corporation	-	32,200,000.00	32,200,000.00	-
	012500100500	Bureau of Service Welfare	-	104,000,000.00	104,000,000.00	807,525.00
	012500600100	Benue Public service institute	-	90,000,000.00	90,000,000.00	-
	014000100100	Office of the Auditor-General of the State	-	200,000,000.00	200,000,000.00	-
	014700100100	Benue State Civil Service Commission	-	70,000,000.00	70,000,000.00	-
	014800100100	Benue State Independent Electoral Commission (BSIEC)	6,367,556,000.00	3,367,556,000.00	(3,000,000,000.00)	-
	014900100100	Local Government Service Commission	-	25,139,540.00	25,139,540.00	25,800.00
	015600100100	Ministry of ICT and Digital Economy	670,000,000.00	691,979,297.00	21,979,297.00	-
	016100100100	Office of the Secretary to the State Government	468,564,120.00	506,243,900.00	37,679,780.00	1,900,000.00
	016100300100	Bureau of Research and Policy Analysis (REPA) - SSG	-	5,000,000.00	5,000,000.00	-
	016100600100	Liaison Office Kaduna	-	7,000,000.00	7,000,000.00	-
		Sub-total	32,754,980,656.61	77,912,282,208.71	45,157,301,552.10	511,807,479.18
		ECONOMIC SECTOR				
	021500100100	Ministry of Agriculture & Food Security	650,000,000.00	2,901,145,118.00	2,251,145,118.00	605,462,500.00
	021502100100	Akperan Orshi Polytechnic, Yandev.	1,487,000.00	1,227,497,379.50	1,226,010,379.50	4,632,492.07
	021510200100	Bureau of Agricultural Development & Mechanization	5,761,355,117.54	15,100,904,537.90	9,339,549,420.36	79,608,127.70
	022000100100	Ministry of Finance	17,350,000.00	5,168,427,775.54	5,151,077,775.54	110,560,000.00
	022000700100	Office of the Accountant-General	17,400,000.00	40,313,000.00	22,913,000.00	11,038,544.80
	022000700500	Debt Management Office	-	9,266,666,666.67	9,266,666,666.67	2,066,612,143.22
	022000800100	Benue State Internal Revenue Service (BIRS)	12,650,700.00	204,476,080.00	191,825,380.00	190,802,864.52
	022200100100	Ministry of Industry, Trade & Investment	9,012,089,632.27	9,194,780,000.00	182,690,367.73	34,846,607.66
	022800100100	Ministry of Science, Technology & Innovation	293,551,724.28	1,808,078,869.78	1,514,527,145.50	2,115,014,090.55
	023100100100	Ministry of Power, Renewable Energy and Transport	845,149,107.81	8,971,757,871.50	8,126,608,763.69	8,980,430,486.00
	023400100100	Ministry of Works, Housing and Urban Development	20,620,774,420.26	32,465,933,333.33	11,845,158,913.07	10,393,105,215.08
	023800100100	Benue State Budget and Economic Planning Commission	47,171,680.65	4,591,336,447.20	4,544,164,766.55	156,827,167.12
	023800400100	Benue State Bureau of Statistics	-	7,500,000.00	7,500,000.00	-
	025000100100	Fiscal Responsibility Commission	-	3,850,000.00	3,850,000.00	-
	025200100100	Ministry of Water Resources, Environment and Climate Change	7,339,380,830.84	8,439,157,423.94	1,099,776,593.10	242,656,434.80
	025210300100	Benue State Rural Water Supply and Sanitation Agency	7,279,375.00	1,062,906,421.40	1,055,627,046.40	59,671,679.03
	025210400100	Benue State Environmental Sanitation Authority	-	-	0.00	-
	025400100100	Ministry of Cooperatives and Rural Development	-	2,852,911,068.92	2,852,911,068.92	1,698,902,619.75
	025400200100	Benue State Urban Development Board	-	15,250,000.00	15,250,000.00	22,085,241.00

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

026000100100	Ministry of Lands, Survey and Solid Minerals	23,078,103.92	520,100,400.00	497,022,296.08	-
	Sub-total	44,648,717,692.57	103,842,992,393.68	59,194,274,701.11	24,592,113,071.60
	LAW & JUSTICE SECTOR				
031801100100	Judicial Service Commission	60,144,300.00	197,060,000.00	136,915,700.00	560,000.00
031805100100	High Court of Justice	685,767,717.00	5,104,000,000.00	4,418,232,283.00	-
031805200100	Customary Court of Appeal	48,475,200.00	2,301,981,210.72	2,253,506,010.72	-
032600100100	Ministry of Justice and Public Order	85,093,487.22	965,000,000.00	879,906,512.78	-
	Sub-total	879,480,704.22	8,568,041,210.72	7,688,560,506.50	560,000.00
	SOCIAL SECTOR				
051400100100	Ministry of Women Affairs and Social Welfare	-	461,500,000.00	461,500,000.00	930,000.00
051405100100	Benue State Rehabilitation Board, Apir	-	-	0.00	-
051405200100	Benue State Community and Social Development Agency	108,000,000.00	1,300,122,500.00	1,192,122,500.00	-
051700100100	Ministry of Education and Knowledge Management	-	2,939,899,999.00	2,939,899,999.00	151,307,426.79
051700300100	Benue State Universal Basic Education Board (SUBEB)	1,800,000,000.00	1,800,000,000.00	0.00	-
051700900100	Benue State Examinations Board	-	75,747,620.00	75,747,620.00	-
051701800100	Benue State Polytechnic, Ugbokolo	483,988,022.29	1,051,570,000.00	567,581,977.71	443,486,426.87
051701900100	College of Education, Katsina-Ala	7,041,717.56	118,302,000.00	111,260,282.44	222,853,601.30
051702100100	College of Education Oju	7,350,000.00	320,391,680.00	313,041,680.00	112,000.00
051702100300	Benue State University (BSU), Makurdi	71,013,950.00	367,769,100.00	296,755,150.00	130,041,909.62
051702100200	Benue State University College of Health Sciences	222,962,201.75	217,551,570.00	-5,410,631.75	124,193,449.94
051705400100	Benue State Teaching Service Board	62,168,446.55	65,018,446.55	2,850,000.00	7,600,000.00
051705500100	Benue State Science and Technical Education Board	-	134,000,000.00	134,000,000.00	-
051705700100	Akawe Torkula Polytechnic, Makurdi	2,000,936.19	600,062,030.00	598,061,093.81	34,136,250.00
052100100100	Ministry of Health and Human Services	11,224,206,509.00	10,272,000,000.00	-952,206,509.00	425,528,509.98
052100200100	Benue State Health Insurance Agency	-	61,000,000.00	61,000,000.00	-
052102600100	Benue State University Teaching Hospital (BSUTH)	2,773,419,855.80	5,895,470,930.00	3,122,051,074.20	132,660,850.00
052102700100	Benue State Primary Health Care Board	-	40,300,000.00	40,300,000.00	-
052110200100	Hospital Management Board	-	3,500,000.00	3,500,000.00	-
053900100100	Ministry of Youth, Sports and Creativity	2,972,980,257.66	2,272,257,535.00	-700,722,722.66	-
053905400100	Benue State Sports Marketing and Lottery Board	-	19,082,000.00	19,082,000.00	-
054400100100	Ministry of Humanitarian Affairs and Disaster Management	-	153,000,000.00	153,000,000.00	900,000,000.00
055100100100	Bureau of Local Government and Chieftaincy Affairs	1,110,000.00	43,910,624.46	42,800,624.46	930,200.00
	Sub-total	19,736,241,896.80	28,212,456,035.01	8,476,214,138.21	2,573,780,624.50

CASH AND CASH EQUIVALENTS

This represents closing balance of cash at hand and held in Banks

11	CASH AND BANK BALANCE HELD BY AG		
		2024 AMOUNT	2023 AMOUNT
	CENTRAL ACCOUNTS		
	FIRST BANK OF NIGERIA - VAT	1,099,631.13	0.00
	FIRST BANK OF NIGERIA - REVENUE ACCOUNT	164,567,222.12	1,055,632.06
	ACCESS BANK- N Cares	193,699.80	198,861.95
	FIDELITY BANK EXPENDITURE ACCOUNT	8,174,558.36	8,174,558.36
	FIDELITY BANK - Excess Crude Backed Loan	(1,585,102,718.06)	-325,508,355.90
	FIDELITY BANK - SOCIAL SERVICE	4,074,410.60	4,047,410.60
	UNITED BANK FOR AFRICA - FAAC	2,298,757,429.24	1,205,831,456.54
	UNITED BANK FOR AFRICA - SALARY	727,792,878.46	86,414,774.67
	ACCESS BANK - Benue State Government	41.35	0.00
	UNITED BANK FOR AFRICA - TSA	259,808,102.11	139,911,875.11
	UNITED BANK FOR AFRICA - Debt Service	1,203,452,144.21	1,203,452,144.21
	ACCESS BANK - EXPENDITURE	2,289,812.93	2,289,812.93
	UNITED BANK FOR AFRICA - Social Benefit	64,011,580.26	61,246,639.07
	GTB EXCESS CRUDE	1,091,361.78	1,091,361.78

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

	GTB - EMERGENCY RELIEF FUND	13,369,067.45	13,369,067.45
	POLARIS BANK PALLIATIVES	6,113.09	14,999,999,736.75
	FIDELITY BANK - CONSOLIDATED DEBT	9,443.79	320,568.88
	STERLING BANK SINKING FUND	190,820.60	190,820.60
	FIDELITY BANK SOCIAL BENEFIT	73,926,604.50	9,935,775.49
	FIDELITY BANK - IGR	7,378.06	2,110,119,958.78
	STERLING BANK - Salary Refund	4,288,689.40	12,348,698.75
	ACCESS BANK - Sstamp Duty Refund BG	13,748,764,471.96	
	UNITY BANK - NNB	14,697,178.17	14,697,178.17
	FIDELITY BANK -BNSG Corporate Social Responsibility	15,480,095,411.77	0.00
	UNITY BANK- Benue State Government	746.81	80,633,014.72
	UNITED BANK FOR AFRICA - CAPITAL DEVELOPMENT	125,860,189.48	125,860,189.48
	UNITED BANK FOR AFRICA- PARIS CLUB	7,384,442,563.24	85,998,550.50
	UNITED BANK FOR AFRICA - SALARY REFUND	31,415,951.18	16,825,738.89
	UNITED BANK FOR AFRICA- Ecological Fund	1,326,158,033.29	439,846,586.45
	UNION BANK OF NIGERIA- Salary Refund	97,286.97	97,282.97
	Access Bank- VAT	1,522,767,964.53	2,350,140,072.48
	ACCESS BANK - IGR	628,009.90	592,848.60
	ACCESS BANK - Salary Account	144.45	34.00
	FIDELITY BANK Solid Minerals	521,730,000.00	
	STERLING BANK - Vehicle Loan Repayment	54,840,900.54	46,851,020.14
	FIRST BANK - Pension Refund Account	50.00	
	KEYSTONE BANK PENSION REFUND	43,934,085.55	42,650,433.85
	UNITED BANK FOR AFRICA - BOND 2	13,433,352.87	13,433,352.87
	ACCESS BANK DEBT SERVICE RESERVE	728,754,733.92	728,754,733.92
	ACCESS BANK -TEACHING HOSPITAL PROJECT	63.47	63.47
	ZENITH BANK - Budget Support Fund	(4.86)	(5.12)
	ZENITH BANK - Ecological Fund	7,321.20	7,321.20
	UNITED BANK FOR AFRICA - Infrastructure Loan Repayment	25,750,131,206.44	5,997,906,044.95
	Total	69,989,767,932.06	29,492,154,327.07
12a	Note:- CASH AND BANK BALANCE HELD BY MDAs	15,191,109,478.29	387,027,802.75
	Grand Total	85,180,877,410.35	29,879,182,129.82

12b

S/NO	MDAs	BANK NAME	ACCOUNT NUMBER	BALANCE AS AT DEC. 2024
1	Development Cooperation, Sustainable Development Goals (SDGs)	ECO BANK	2623064356	-
2	Benue State House of Assembly Commission		1023295352	-
3	Muslim Pilgrims Welfare Board Mkd	UBA	1020964077	-
4	Benue State Independent Electoral Commission	POLARIS BANK	4060015081	-
5	State Emergency Management Agency	FIRSTBANK	2032840355	19,299.13
6	Benue State Rehabilitation Board	GT BANK	0266164963	3,785.48
7	Christian Pilgrims Welfare Board Mkd	UBA	1020997787	4,665.46
8a	Bureau of Establishment & Mgt Services	ZENITH BANK	1015557820	9,042.81
b	Bureau of Establishment & Mgt Services	UBA	1020931604	736.00
9	Ministry of Youth, Sports & Creativity	UBA	1020931958	2,366.81
10	Ministry of Information Culture & Tourism	ZENITH BANK	1015546345	119,882.54
11	Office of the Head of Service.	ZENITH BANK	1229550183	8,864.91
12	Benue State Pension Commission	UBA	1022211098	-
13	Benue State Council for Arts & Culture	ZENITH BANK	1015530281	-
14	Benue State Science & Technical Board	UBA	1020966631	6,471,134.66
15	Benue State Scholarship Board	ECO BANK	2623064514	2,900,048.75
16	Agency for Adults & Non Formal Education	ZENITH BANK	1011990098	-
17a	SSG & EXCO	UBA	1020706389	-
b	SSG & EXCO	ACCESS BANK	1516899025	-

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

18	Ministry of Education	ZENITH BANK	1015617502	-
19	Benue State Printing & Publishing Corporation	UBA	1021788252	744,973.79
20	Ministry of Women Affairs & Social Dev.	ZENITH BANK	1015521827	-
21	Bureau of Archives, Research & Documentation	FIRSTBANK	2032889806	21,347.11
22	Bureau of Manpower Development & Training	UBA	1021135980	4,779.21
23	Civil Service Commission	UBA	1020964943	6,072.12
24	Office of The Auditor General for Local Govt.	UBA	1020927661	22,442.17
25	BENSACA	UBA	1021133357	-
26	Ministry of Industry, Trade & Investment	UBA	1020930047	5,499,422.52
27	MWRAE	UBA	1020924330	-
28	BSBEPC	ACCESS BANK	1391408860	-
29a	Government House	UBA	1017348051	1,393,168,271.94
b	Government House	ACCESS BANK	1775692863	94,764,383.26
c	Government House	UBA	1026765221	1,063.84
30	BSPHCB	ZENITH BANK	1226027680	-
31a	CCA MKD	ZENITH BANK	1015110539	-
b	CCA MKD	ZENITH BANK	1015114984	-
32	Ministry of Lands, Survey & Solid Minerals	FIRSTBANK	2032847251	-
33	Benue State Liason Office Lagos	FCMB	0380191010	-
34	Benue Television Mkd	ACCESS BANK	1479629395	1,500,956.18
35	Akperan Orshi Polytechnic, Yandev	ZENITH BANK	1013303157	-
36	Office of Auditor General Benue State	FIRSTBANK	2005265693	587,830.56
37	Ministry of Works & Housing	ZENITH BANK	1015980408	-
38a	Sub-Treasury, Makurdi.	ZENITH BANK	1015515093	8,869,910.13
b	Sub-Treasury, Makurdi.	ACCESS BANK	0025458163	685,322,427.94
c	Sub-Treasury, Makurdi.	UBA	1020929153	12,807,985,974.46
d	College of Education, Katsina-ala	FIRSTBANK	POSTGRADUATE DIP.	-
e	College of Education, Katsina-ala	FIRSTBANK	TETFUND.	-
f	College of Education, Katsina-ala	FIRSTBANK		-
g	College of Education, Katsina-ala	FIRSTBANK		-
h	College of Education, Katsina-ala	FIRSTBANK	ACCREDITATION A/C	-
39	Liason Office Kaduna	INFO POOL	0669853025	3,930.78
40	College of Health Sciences	ZENITH BANK	1010917094	938,382.71
41	Deputy's Governors Office	ZENITH BANK	1015503164	470,088.26
42	Benue State Library Board	UBA	1020927678	1,179.48
43	Benue State Commission for Peace and Reconciliation	ACCESS BANK	1855582714	430,391.05
44	Bureau of Rural Dev. And Cooperative	UBA	1020938988	200,267.44
45	Ministry of Humanitarian & Disaster Mgt.	ZENITH BANK	1229073956	11,535.85
46	Ministry of Energy Science & Technology	UBA	1022267473	14,107,047.50
47	Benue State Planning Commission	ACCESS BANK	1391408860	5,922.85
48	Ministry of Justice and Public Order	ZENITH BANK	1229440877	166,901,050.59
Sub-Total				15,191,109,478.29

		2024			2023	
		Budget	Actual	Variance	Actual	
13	12020604	Sale of Store Scrap/Unservicable Items (Ministry of Finance)	12,410,000.00	34,173,733.00	-21,763,733.00	5,365,250.00

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2024

14	LIST OF LOANS	BALANCE AS AT 31/12/2023	ADDITIONAL LOAN	CHARGES	LOAN PAID BACK	BALANCE AS AT 31/12/2024
						31/12/2024
	INTERNAL LOANS					
	<i>FGN Budget Support Facility</i>	21,142,519,785.76			8,457,007,914.31	0.00
	<i>Excess Crude Backed Loan(ECA)</i>	8,499,995,748.16			8,499,995,748.16	0.00
	<i>Salary Bailout</i>	10,461,136,455.47		6,276,681,873.28	4,184,454,582.19	0.00
	<i>State to LGAs (Salary Bailout)</i>	12,848,624,286.36		7,709,174,571.82	5,139,449,714.54	0.00
	<i>Contractor Arrears</i>	13,016,502,330.29	57,335,783,030.89	29,394,090,651.52	13,534,538,264.50	27,423,656,445.16
	<i>Structured Commercial Loan</i>	9,278,821,776.39			331,598,183.58	8,947,223,592.81
	<i>Micro Small, Medium Enterprises Development Fund</i>	733,333,333.08			199,999,999.92	533,333,333.16
	<i>FGN Bridge Financing</i>	18,043,082,742.84		10,825,849,645.70	7,217,233,097.14	-
	<i>CBN (Covid 19) Health InerveN-CARES)</i>	1,703,070,129.18			169,667,567.98	1,533,402,561.20
	<i>BNSG Judgement Debt</i>	1,716,720,844.84	624,548,791.66		1,467,258,884.29	874,010,752.21
	<i>Pension and Gratuity Arrears</i>	74,300,640,986.48			2,046,776,922.49	72,253,864,063.99
	<i>Salary Arrears and Other Staff Claims</i>	15,271,563,195.15		12,685,511,871.45	4,261,434,349.60	11,010,128,845.55
	SUB-TOTAL	187,016,011,614.00	57,960,331,822.55	66,891,308,613.77	55,509,415,228.70	122,575,619,594.08
	EXTERNAL LOANS					
	ADB/ADF	4,961,125,960.24		311,745,183.42		4,649,380,776.82
	IDA	21,904,954,417.36		14,887,429,601.64	-2,545,398,031.94	34,614,521,314.66
	SUB-TOTAL	26,866,080,377.60		14,575,684,418.22	-2,545,398,031.94	39,263,902,091.48
	TOTAL BORROWINGS	213,882,091,991.60	57,960,331,822.55		52,964,017,196.76	161,839,521,685.56
	EXCHANGE RATE: USD1=N1,535.3176					
	USD25,573,797.95					

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

NOTE 15 - SCHEDULE OF RECURRENT EXPENDITURE BY MDAs FOR THE YEAR ENDED 31ST DECEMBER, 2024

011100100100	Government House Administration	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	115,200,704.46	160,200,704.46	159,380,298.60	820,405.86
21020101	NON REGULAR ALLOWANCES	50,000,000.00	5,000,000.00	3,192,200.00	1,807,800.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	862,400.00	4,000,000.00	700,000.00	3,300,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	280,000,000.00	281,500,000.00	64,513,020.00	216,986,980.00
22020201	ELECTRICITY CHARGES	26,515,566.00	87,000,000.00	72,305,768.00	14,694,232.00
22020203	INTERNET ACCESS CHARGES	5,600,000.00	5,600,000.00	1,694,200.00	3,905,800.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	64,000,000.00	64,000,000.00	61,372,598.00	2,627,402.00
22020206	SEWERAGE CHARGES	840,000.00	2,340,000.00	0.00	2,340,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,600,000.00	12,180,000.00	12,117,850.00	62,150.00
22020303	NEWSPAPERS	2,680,000.00	4,680,000.00	779,500.00	3,900,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,800,000.00	5,800,000.00	3,190,000.00	2,610,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,750,000.00	2,050,000.00	2,015,000.00	35,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,800,000.00	8,300,000.00	4,333,000.00	3,967,000.00
22020309	UNIFORMS & OTHER CLOTHING	7,800,000.00	11,600,000.00	6,190,000.00	5,410,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	250,000,000.00	250,000,000.00	245,950,000.00	4,050,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	196,000,000.00	200,500,000.00	192,739,631.20	7,760,368.80
22020402	MAINTENANCE OF OFFICE FURNITURE	5,600,000.00	5,600,000.00	2,639,200.00	2,960,800.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	70,000,000.00	75,000,000.00	45,347,400.00	29,652,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	36,480,000.00	36,480,000.00	21,459,800.00	15,020,200.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	56,920,500.00	56,920,500.00	20,100,000.00	36,820,500.00
22020406	OTHER MAINTENANCE SERVICES	26,800,000.00	32,300,000.00	19,981,350.00	12,318,650.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	1,680,000.00	2,530,000.00	575,000.00	1,955,000.00
22020501	LOCAL TRAINING	646,800.00	2,446,800.00	0.00	2,446,800.00
22020601	SECURITY SERVICES	35,000,000.00	35,000,000.00	14,830,000.00	20,170,000.00
22020605	CLEANING & FUMIGATION SERVICES	11,360,000.00	16,860,000.00	16,617,500.00	242,500.00
22020701	FINANCIAL CONSULTING	2,800,000.00	2,800,000.00	26,069.07	2,773,930.93
22020801	MOTOR VEHICLE FUEL COST	140,000,000.00	198,200,000.00	194,806,805.83	3,393,194.17
22020803	PLANT / GENERATOR FUEL COST	207,900,000.00	207,900,000.00	91,356,595.00	116,543,405.00
22020806	COOKING GAS/FUEL COST	11,200,000.00	11,200,000.00	7,950,000.00	3,250,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	800,000.00	800,000.00	70,216.11	729,783.89
22021001	REFRESHMENT & MEALS	137,000,000.00	142,500,000.00	55,840,900.00	86,659,100.00
22021003	PUBLICITY & ADVERTISEMENTS	175,000,000.00	177,500,000.00	78,005,443.68	99,494,556.32
22021004	MEDICAL EXPENSES-LOCAL	2,520,000.00	5,320,000.00	940,120.00	4,379,880.00
22021007	WELFARE PACKAGES	175,000,000.00	175,000,000.00	18,331,420.00	156,668,580.00
22021009	SPORTING ACTIVITIES	1,293,600.00	1,793,600.00	0.00	1,793,600.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,457,386,000.00	1,610,886,000.00	1,598,332,953.52	12,553,046.48
	TOTAL	4,570,835,570.46	3,901,787,604.46	3,017,683,839.01	884,103,765.45
011100100200	Deputy Governor's Office	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	6,446,411.65	8,406,411.65	8,393,298.32	13,113.33
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,600,000.00	1,600,000.00	0.00	1,600,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000,000.00	20,000,000.00	19,025,250.00	974,750.00
22020201	ELECTRICITY CHARGES	8,000,000.00	8,000,000.00	1,233,500.00	6,766,500.00
22020202	TELEPHONE CHARGES	3,000,000.00	3,000,000.00	2,505,000.00	495,000.00
22020203	INTERNET ACCESS CHARGES	2,000,000.00	2,000,000.00	50,000.00	1,950,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,000,000.00	1,000,000.00	413,130.00	586,870.00
22020205	WATER RATES	400,000.00	400,000.00	0.00	400,000.00
22020206	SEWERAGE CHARGES	400,000.00	400,000.00	0.00	400,000.00
22020207	LEASED COMMUNICATION LINES(S)	560,000.00	560,000.00	0.00	560,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	10,000,000.00	7,680,800.00	2,319,200.00
22020303	NEWSPAPERS	640,000.00	640,000.00	170,000.00	470,000.00
22020304	MAGAZINES & PERIODICALS	240,000.00	240,000.00	0.00	240,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,120,000.00	1,120,000.00	0.00	1,120,000.00
22020309	UNIFORMS & OTHER CLOTHING	949,200.00	949,200.00	0.00	949,200.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	20,000,000.00	20,000,000.00	6,670,000.00	13,330,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	84,000,000.00	84,000,000.00	18,715,450.00	65,284,550.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,540,000.00	1,540,000.00	472,700.00	1,067,300.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	8,000,000.00	8,000,000.00	126,000.00	7,874,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,800,000.00	1,800,000.00	572,000.00	1,228,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	15,000,000.00	15,000,000.00	525,100.00	14,474,900.00
22020406	OTHER MAINTENANCE SERVICES	4,400,000.00	4,400,000.00	572,500.00	3,827,500.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	3,000,000.00	3,000,000.00	31,200.00	2,968,800.00
22020501	LOCAL TRAINING	4,000,000.00	4,000,000.00	0.00	4,000,000.00
22020601	SECURITY SERVICES	6,500,000.00	6,500,000.00	3,660,000.00	2,840,000.00
22020605	CLEANING & FUMIGATION SERVICES	8,000,000.00	8,000,000.00	7,999,500.00	500.00
22020801	MOTOR VEHICLE FUEL COST	70,000,000.00	70,000,000.00	20,467,000.00	49,533,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,600,000.00	1,600,000.00	0.00	1,600,000.00
22020803	PLANT / GENERATOR FUEL COST	20,000,000.00	20,000,000.00	11,905,000.00	8,095,000.00
22020806	COOKING GAS/FUEL COST	4,000,000.00	4,000,000.00	100,000.00	3,900,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	240,000.00	240,000.00	53,283.46	186,716.54
22021001	REFRESHMENT & MEALS	50,000,000.00	50,000,000.00	13,751,418.00	36,248,582.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	7,000,000.00	494,000.00	6,506,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	12,000.00	988,000.00
22021004	MEDICAL EXPENSES-LOCAL	15,000,000.00	15,000,000.00	100,000.00	14,900,000.00
22021006	POSTAGES & COURIER SERVICES	240,000.00	240,000.00	0.00	240,000.00
22021007	WELFARE PACKAGES	60,000,000.00	60,000,000.00	17,860,000.00	42,140,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	240,000.00	240,000.00	0.00	240,000.00
22021009	SPORTING ACTIVITIES	1,300,000,000.00	600,000,000.00	580,891,054.00	19,108,946.00
	TOTAL	1,841,915,611.65	1,043,875,611.65	724,449,183.78	319,426,427.87
011100500100	Development Cooperations,Sustainable Development Goals (SDG)	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	400,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	175,000.00	0.00	0.00	0.00
22020202	TELEPHONE CHARGES	50,000.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	140,000.00	0.00	0.00	0.00
22020205	WATER RATES	50,000.00	0.00	0.00	0.00

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22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	120,000.00	100,000.00	20,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	50,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	250,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	70,000.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	35,000.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000.00	110,000.00	100,000.00	10,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	20,000.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	70,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	122,000.00	0.00	0.00	0.00
22020601	SECURITY SERVICES	180,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	70,000.00	0.00	0.00	0.00
22020704	ENGINEERING SERVICES	49,000,000.00	0.00	0.00	0.00
22020704	ENGINEERING SERVICES	1,000,000.00	0.00	0.00	0.00
22020707	AGRICULTURAL CONSULTING	1,000,000.00	0.00	0.00	0.00
22020707	AGRICULTURAL CONSULTING	249,000,000.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	10,000.00	0.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	70,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	70,000.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	95,000.00	20,000.00	718.07	19,281.93
22021001	REFRESHMENT & MEALS	50,000.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	50,000.00	0.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	5,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	200,000.00	0.00	0.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	200,000.00	0.00	0.00	0.00
	TOTAL	302,832,000.00	250,000.00	200,718.07	49,281.93
011100800100	Benue State Emergency Management Agency (BESEMA)	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	2,038,658.53	2,274,658.53	2,274,093.24	565.29
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	100,000.00	70,000.00	30,000.00
22020201	ELECTRICITY CHARGES	220,000.00	220,000.00	0.00	220,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	250,000.00	110,000.00	140,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	100,000.00	0.00	100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	300,000.00	70,000.00	230,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	140,000.00	140,000.00	0.00	140,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000.00	200,000.00	30,000.00	170,000.00
22020406	OTHER MAINTENANCE SERVICES	200,000.00	200,000.00	0.00	200,000.00
22020801	MOTOR VEHICLE FUEL COST	220,000.00	220,000.00	20,000.00	200,000.00
22020803	PLANT / GENERATOR FUEL COST	230,000.00	230,000.00	0.00	230,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	14,000.00	14,000.00	669.20	13,330.80
22021003	PUBLICITY & ADVERTISEMENTS	200,000.00	200,000.00	0.00	200,000.00
22021007	WELFARE PACKAGES	1,500,000,000.00	3,500,000,000.00	2,535,562,624.89	964,437,375.11
22021007	WELFARE PACKAGES	1,500,000,000.00	2,800,000,000.00	2,000,142,965.24	799,857,034.76
	TOTAL	3,004,462,658.53	6,304,448,658.53	4,538,280,352.57	1,766,168,305.96

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011102100500	Bureau of Archives, Research and Documentation	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	27,856,085.55	27,856,085.55	27,219,220.08	636,865.47
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	600,000.00	600,000.00	125,000.00	475,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	540,000.00	460,000.00
22020201	ELECTRICITY CHARGES	246,456.00	381,456.00	145,000.00	236,456.00
22020203	INTERNET ACCESS CHARGES	180,000.00	180,000.00	60,000.00	120,000.00
22020205	WATER RATES	255,542.00	437,542.00	194,000.00	243,542.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	700,000.00	700,000.00	605,000.00	95,000.00
22020302	BOOKS	190,500.00	190,500.00	103,000.00	87,500.00
22020303	NEWSPAPERS	81,032.00	81,032.00	10,000.00	71,032.00
22020304	MAGAZINES & PERIODICALS	73,500.00	73,500.00	10,000.00	63,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	350,000.00	350,000.00	191,000.00	159,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	310,250.00	310,250.00	64,000.00	246,250.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	821,913.00	821,913.00	200,000.00	621,913.00
22020402	MAINTENANCE OF OFFICE FURNITURE	170,000.00	215,000.00	80,000.00	135,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000.00	100,000.00	50,000.00	50,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	20,000.00	20,000.00	0.00	20,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	200,500.00	200,500.00	90,000.00	110,500.00
22020406	OTHER MAINTENANCE SERVICES	50,000.00	50,000.00	20,000.00	30,000.00
22020605	CLEANING & FUMIGATION SERVICES	50,000.00	75,000.00	35,000.00	40,000.00
22020801	MOTOR VEHICLE FUEL COST	386,757.00	386,757.00	110,000.00	276,757.00
22020803	PLANT / GENERATOR FUEL COST	200,000.00	200,000.00	0.00	200,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,760.26	1,760.26	1,067.37	692.89
22021001	REFRESHMENT & MEALS	100,000.00	100,000.00	52,000.00	48,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	230,300.00	230,300.00	75,000.00	155,300.00
22021003	PUBLICITY & ADVERTISEMENTS	27,300.00	27,300.00	0.00	27,300.00
22021004	MEDICAL EXPENSES-LOCAL	175,000.00	175,000.00	0.00	175,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	140,000.00	140,000.00	102,000.00	38,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	419,189.74	419,189.74	50,000.00	369,189.74
	TOTAL	34,936,085.55	35,323,085.55	30,131,287.45	5,191,798.10
011103300100	Benue State Aids Control Agency (BENSACA)	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	160,800.00	160,800.00	0.00	160,800.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	500,000.00	0.00	500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	425,000.00	425,000.00	240,000.00	185,000.00
22020201	ELECTRICITY CHARGES	140,000.00	140,000.00	0.00	140,000.00
22020202	TELEPHONE CHARGES	35,000.00	35,000.00	0.00	35,000.00
22020203	INTERNET ACCESS CHARGES	105,000.00	105,000.00	20,000.00	85,000.00
22020205	WATER RATES	150,000.00	150,000.00	0.00	150,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	100,000.00	0.00	100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	700,000.00	700,000.00	645,000.00	55,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	100,000.00	60,000.00	40,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	100,000.00	100,000.00	0.00	100,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	7,600,000.00	6,900,000.00	0.00	6,900,000.00

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22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	300,000.00	275,000.00	25,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00	0.00	350,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	50,000.00	50,000.00	0.00	50,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	260,000.00	260,000.00	190,000.00	70,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	145,000.00	145,000.00	0.00	145,000.00
22020406	OTHER MAINTENANCE SERVICES	175,000.00	175,000.00	171,500.00	3,500.00
22020501	LOCAL TRAINING	50,000.00	50,000.00	0.00	50,000.00
22020601	SECURITY SERVICES	50,000.00	130,000.00	120,000.00	10,000.00
22020605	CLEANING & FUMIGATION SERVICES	100,000.00	100,000.00	47,000.00	53,000.00
22020701	FINANCIAL CONSULTING	50,000.00	50,000.00	0.00	50,000.00
22020708	MEDICAL CONSULTING	300,000.00	300,000.00	0.00	300,000.00
22020801	MOTOR VEHICLE FUEL COST	100,000.00	350,000.00	320,000.00	30,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	400,000.00	0.00	400,000.00
22020803	PLANT / GENERATOR FUEL COST	180,000.00	180,000.00	0.00	180,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,200.00	4,200.00	1,000.00	3,200.00
22021001	REFRESHMENT & MEALS	190,000.00	340,000.00	333,000.00	7,000.00
22021001	REFRESHMENT & MEALS	600,000.00	600,000.00	0.00	600,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	270,000.00	250,000.00	20,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	500,000.00	0.00	500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	100,000.00	150,000.00	130,000.00	20,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,900,000.00	2,900,000.00	0.00	2,900,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	200,000.00	0.00	200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	300,000.00	0.00	300,000.00
22021006	POSTAGES & COURIER SERVICES	35,000.00	35,000.00	5,000.00	30,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	175,000.00	175,000.00	100,000.00	75,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	150,000.00	150,000.00	0.00	150,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	200,000.00	200,000.00	0.00	200,000.00
	TOTAL	18,080,000.00	18,080,000.00	2,907,500.00	15,172,500.00
011103700100	Muslim Pilgrims Welfare Board (MPWB)	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	4,176,600.75	4,276,600.75	4,268,495.28	8,105.47
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	195,750.00	189,137.75	0.00	189,137.75
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	750,000.00	750,000.00	260,000.00	490,000.00
22020201	ELECTRICITY CHARGES	142,700.00	142,700.00	25,000.00	117,700.00
22020203	INTERNET ACCESS CHARGES	140,000.00	140,000.00	120,000.00	20,000.00
22020205	WATER RATES	83,000.00	83,000.00	60,000.00	23,000.00
22020206	SEWERAGE CHARGES	35,000.00	35,000.00	30,000.00	5,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	520,000.00	520,000.00	280,000.00	240,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	350,000.00	350,000.00	100,000.00	250,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	175,000.00	175,000.00	145,000.00	30,000.00
22020406	OTHER MAINTENANCE SERVICES	100,000.00	100,000.00	95,000.00	5,000.00
22020601	SECURITY SERVICES	175,000.00	175,000.00	160,000.00	15,000.00
22020605	CLEANING & FUMIGATION SERVICES	410,000.00	410,000.00	295,000.00	115,000.00
22020709	AUDITING OF ACCOUNTS	300,000.00	300,000.00	0.00	300,000.00
22020803	PLANT / GENERATOR FUEL COST	140,000.00	140,000.00	0.00	140,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,050.00	7,662.50	5,570.75	2,091.75

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22021002	HONORARIUM & SITTING ALLOWANCE	200,500.00	200,500.00	0.00	200,500.00
22021003	PUBLICITY & ADVERTISEMENTS	280,000.00	280,000.00	50,000.00	230,000.00
22021007	WELFARE PACKAGES	250,000.00	250,000.00	180,000.00	70,000.00
	TOTAL	8,424,600.75	8,524,601.00	6,074,066.03	2,450,534.97
011103800100	Christian Pilgrims Welfare Board (CPWB)	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	4,176,600.75	1,880,600.75	903,577.60	977,023.15
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	564,000.00	564,000.00	130,000.00	434,000.00
22020201	ELECTRICITY CHARGES	98,000.00	98,000.00	58,000.00	40,000.00
22020202	TELEPHONE CHARGES	100,000.00	100,000.00	20,000.00	80,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	16,758.00	52,758.00	32,000.00	20,758.00
22020205	WATER RATES	8,400.00	8,400.00	4,000.00	4,400.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	221,675.00	221,675.00	125,000.00	96,675.00
22020303	NEWSPAPERS	33,600.00	33,600.00	20,000.00	13,600.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	135,000.00	135,000.00	12,000.00	123,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	350,000.00	350,000.00	338,000.00	12,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	140,000.00	140,000.00	70,000.00	70,000.00
22020406	OTHER MAINTENANCE SERVICES	70,000.00	70,000.00	70,000.00	0.00
22020601	SECURITY SERVICES	336,000.00	336,000.00	310,000.00	26,000.00
22020709	AUDITING OF ACCOUNTS	746,575.00	703,555.00	0.00	703,555.00
22020801	MOTOR VEHICLE FUEL COST	280,000.00	280,000.00	280,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	24,990.00	38,000.00	38,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	652.00	7,672.00	4,342.50	3,329.50
22021001	REFRESHMENT & MEALS	170,000.00	170,000.00	50,000.00	120,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	126,000.00	126,000.00	99,700.00	26,300.00
22021003	PUBLICITY & ADVERTISEMENTS	140,000.00	140,000.00	0.00	140,000.00
22021007	WELFARE PACKAGES	686,350.00	673,340.00	405,000.00	268,340.00
	TOTAL	8,424,600.75	6,128,600.75	2,969,620.10	3,158,980.65
011104500100	Benue State Pension Commission	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	32,038,649.00	32,038,649.00	3,006,664.20	29,031,984.80
21020202	CONTRIBUTORY PENSION	1,164,000,000.53	1,271,759,300.12	1,271,759,300.12	0.00
21020203	GROUP LIFE INSURANCE	1,000,000,000.00	0.00	0.00	0.00
21020204	EMPLOYEES COMPENSATION FUND	1,076,776,140.70	1,059,961,155.00	0.00	1,059,961,155.00
21030101	GRATUITY	2,000,000,000.00	700,000,000.00	613,736,444.00	86,263,556.00
21030102	PENSION	9,000,000,000.00	14,709,055,686.11	14,709,055,686.11	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	29,400.00	29,400.00	29,000.00	400.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,474,010.00	2,474,010.00	996,000.00	1,478,010.00
22020201	ELECTRICITY CHARGES	72,324.00	72,324.00	50,000.00	22,324.00
22020202	TELEPHONE CHARGES	482,276.20	482,276.20	320,300.00	161,976.20
22020203	INTERNET ACCESS CHARGES	900,000.00	900,000.00	629,000.00	271,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	257,397.00	257,397.00	125,650.00	131,747.00
22020205	WATER RATES	63,645.40	63,645.40	50,000.00	13,645.40
22020206	SEWERAGE CHARGES	46,546.50	46,546.50	15,000.00	31,546.50
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,000,000.00	1,000,000.00	999,750.00	250.00

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22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,150,000.00	3,150,000.00	1,780,250.00	1,369,750.00
22020302	BOOKS	700,000.00	700,000.00	3,000.00	697,000.00
22020303	NEWSPAPERS	34,986.00	34,986.00	0.00	34,986.00
22020304	MAGAZINES & PERIODICALS	70,000.00	70,000.00	67,250.00	2,750.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,186,701.60	1,186,701.60	302,000.00	884,701.60
22020306	PRINTING OF SECURITY DOCUMENTS	252,000.00	252,000.00	0.00	252,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	167,440.00	167,440.00	0.00	167,440.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	204,400.00	204,400.00	0.00	204,400.00
22020309	UNIFORMS & OTHER CLOTHING	121,555.00	121,555.00	120,000.00	1,555.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,750,000.00	11,750,000.00	700,000.00	11,050,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,296,207.20	2,296,207.20	851,000.00	1,445,207.20
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	169,491.00	169,491.00	0.00	169,491.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	350,000.00	350,000.00	301,100.00	48,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	350,000.00	160,000.00	190,000.00
22020406	OTHER MAINTENANCE SERVICES	162,540.00	162,540.00	100,000.00	62,540.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	512,400.00	512,400.00	0.00	512,400.00
22020501	LOCAL TRAINING	1,522,203.00	1,522,203.00	120,000.00	1,402,203.00
22020601	SECURITY SERVICES	780,000.00	980,000.00	490,000.00	490,000.00
22020605	CLEANING & FUMIGATION SERVICES	38,220.00	38,220.00	0.00	38,220.00
22020701	FINANCIAL CONSULTING	300,000.00	3,300,000.00	0.00	3,300,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	210,000.00	2,210,000.00	155,000.00	2,055,000.00
22020801	MOTOR VEHICLE FUEL COST	1,565,480.00	11,865,480.00	1,624,413.00	10,241,067.00
22020803	PLANT / GENERATOR FUEL COST	1,619,148.30	1,819,148.30	1,024,000.00	795,148.30
22020901	BANK CHARGES (OTHER THAN INTEREST)	155,647.80	155,647.80	129,960.00	25,687.80
22021001	REFRESHMENT & MEALS	1,750,000.00	1,750,000.00	476,500.00	1,273,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	350,000.00	350,000.00	15,000.00	335,000.00
22021003	PUBLICITY & ADVERTISEMENTS	200,000.00	200,000.00	54,000.00	146,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	700,000.00	230,000.00	470,000.00
22021006	POSTAGES & COURIER SERVICES	70,000.00	70,000.00	0.00	70,000.00
22021007	WELFARE PACKAGES	1,400,000.00	1,400,000.00	200,000.00	1,200,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	71,148.00	571,148.00	0.00	571,148.00
22021009	SPORTING ACTIVITIES	284,833.00	284,833.00	0.00	284,833.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	1,000,000.00	55,500.00	944,500.00
	TOTAL	14,301,134,790.23	17,827,834,790.23	16,609,731,767.43	1,218,103,022.80
011100600100	Benue State Commission for Peace and Reconciliation	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	35,750,000.00	35,750,000.00	0.00	35,750,000.00
21020101	NON REGULAR ALLOWANCES	6,500,000.00	6,500,000.00	0.00	6,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	3,000,000.00	255,000.00	2,745,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	221,800.00	4,778,200.00
22020201	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	48,500.00	2,951,500.00
22020202	TELEPHONE CHARGES	150,000.00	150,000.00	127,300.00	22,700.00
22020205	WATER RATES	36,750.00	36,750.00	30,500.00	6,250.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	172,850.00	4,827,150.00
22020302	BOOKS	960,000.00	960,000.00	0.00	960,000.00
22020303	NEWSPAPERS	35,000.00	35,000.00	0.00	35,000.00

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22020304	MAGAZINES & PERIODICALS	350,000.00	350,000.00	38,000.00	312,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	700,000.00	700,000.00	10,000.00	690,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	700,000.00	700,000.00	0.00	700,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000.00	10,000,000.00	0.00	10,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	2,100,000.00	2,100,000.00	0.00	2,100,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	21,500,000.00	21,500,000.00	150,000.00	21,350,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,000,000.00	6,000,000.00	112,900.00	5,887,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	4,000,000.00	0.00	4,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	8,000,000.00	8,000,000.00	5,000.00	7,995,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	1,000,000.00	40,000.00	960,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,500,000.00	3,500,000.00	0.00	3,500,000.00
22020501	LOCAL TRAINING	30,000,000.00	30,000,000.00	255,350.00	29,744,650.00
22020601	SECURITY SERVICES	350,000.00	350,000.00	0.00	350,000.00
22020605	CLEANING & FUMIGATION SERVICES	350,000.00	350,000.00	47,000.00	303,000.00
22020801	MOTOR VEHICLE FUEL COST	6,000,000.00	6,000,000.00	698,700.00	5,301,300.00
22020803	PLANT / GENERATOR FUEL COST	6,000,000.00	6,000,000.00	109,000.00	5,891,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	25,500.00	25,500.00	1,166.00	24,334.00
22021001	REFRESHMENT & MEALS	2,500,000.00	2,500,000.00	278,200.00	2,221,800.00
22021002	HONORARIUM & SITTING ALLOWANCE	90,000,000.00	90,000,000.00	0.00	90,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	35,000,000.00	35,000,000.00	11,000.00	34,989,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,325,150.00	1,325,150.00	0.00	1,325,150.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	140,000.00	140,000.00	35,000.00	105,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	45,000,000.00	45,000,000.00	200,000.00	44,800,000.00
	TOTAL	333,972,400.00	333,972,400.00	2,847,266.00	331,125,134.00
011200300100	Benue State House of Assembly	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	553,366,542.48	553,366,542.48	448,811,979.24	104,554,563.24
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	75,000,000.00	875,000,000.00	280,777,369.43	594,222,630.57
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	55,000,000.00	755,000,000.00	182,780,486.92	572,219,513.08
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	247,476,900.00	247,476,900.00	30,443,216.00	217,033,684.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	55,000,000.00	55,000,000.00	0.00	55,000,000.00
22020201	ELECTRICITY CHARGES	20,000,000.00	40,000,000.00	34,363,000.00	5,637,000.00
22020202	TELEPHONE CHARGES	14,970,000.00	14,970,000.00	14,620,000.00	350,000.00
22020203	INTERNET ACCESS CHARGES	14,000,000.00	14,000,000.00	13,848,000.00	152,000.00
22020205	WATER RATES	15,600,000.00	15,600,000.00	15,308,000.00	292,000.00
22020206	SEWERAGE CHARGES	12,000,000.00	12,000,000.00	11,990,887.41	9,112.59
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,000,000.00	70,000,000.00	68,724,000.00	1,276,000.00
22020302	BOOKS	45,000,000.00	50,000,000.00	49,024,674.00	975,326.00
22020303	NEWSPAPERS	21,200,000.00	26,200,000.00	24,860,000.00	1,340,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	35,000,000.00	45,000,000.00	44,660,040.00	339,960.00
22020306	PRINTING OF SECURITY DOCUMENTS	11,000,000.00	15,000,000.00	13,999,570.00	1,000,430.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	20,000,000.00	20,000,000.00	19,967,880.00	32,120.00
22020309	UNIFORMS & OTHER CLOTHING	40,000,000.00	50,000,000.00	48,480,570.00	1,519,430.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	70,000,000.00	95,000,000.00	94,707,000.00	293,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	146,132,966.00	156,132,966.00	154,914,000.00	1,218,966.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	55,200,000.00	70,200,000.00	67,583,500.00	2,616,500.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	26,000,000.00	35,000,000.00	34,347,000.00	653,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	36,450,000.00	45,450,000.00	44,099,500.00	1,350,500.00
22020406	OTHER MAINTENANCE SERVICES	23,800,000.00	45,450,000.00	44,346,000.00	1,104,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	10,000,000.00	14,000,000.00	13,208,800.00	791,200.00
22020501	LOCAL TRAINING	90,000,000.00	100,000,000.00	99,907,570.00	92,430.00
22020601	SECURITY SERVICES	110,000,000.00	115,000,000.00	114,940,760.00	59,240.00
22020603	RESIDENTIAL RENT	31,045,606.20	39,045,606.20	39,045,400.00	206.20
22020605	CLEANING & FUMIGATION SERVICES	1,120,000.00	2,120,000.00	2,076,180.55	43,819.45
22020703	LEGAL SERVICES	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	70,000,000.00	100,000,000.00	99,638,000.00	362,000.00
22020803	PLANT / GENERATOR FUEL COST	70,000,000.00	75,000,000.00	74,486,022.00	513,978.00
22020806	COOKING GAS/FUEL COST	8,100,000.00	11,100,000.00	10,832,375.00	267,625.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	6,000,000.00	6,000,000.00	5,814,474.59	185,525.41
22021001	REFRESHMENT & MEALS	50,000,000.00	90,000,000.00	88,759,649.66	1,240,350.34
22021002	HONORARIUM & SITTING ALLOWANCE	45,000,000.00	65,000,000.00	63,809,840.00	1,190,160.00
22021003	PUBLICITY & ADVERTISEMENTS	15,000,000.00	20,000,000.00	19,230,000.00	770,000.00
22021004	MEDICAL EXPENSES-LOCAL	26,000,000.00	26,000,000.00	25,719,542.00	280,458.00
22021006	POSTAGES & COURIER SERVICES	1,680,000.00	1,680,000.00	1,545,000.00	135,000.00
22021007	WELFARE PACKAGES	94,400,000.00	109,400,000.00	109,071,924.71	328,075.29
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	96,000,000.00	116,000,000.00	115,380,606.43	619,393.57
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	30,000,000.00	50,000,000.00	47,862,000.00	2,138,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	50,500,000.00	20,500,000.00	0.00	20,500,000.00
22021041	CONTINGENCY	112,000,000.00	215,121,706.52	210,589,000.00	4,532,706.52
22021042	RECURRENT ADJUSTMENT	371,263,177.61	477,407,809.80	471,019,472.52	6,388,337.28
22040109	GRANTS TO COMMUNITIES/NGOs	23,800,000.00	45,800,000.00	44,721,900.00	1,078,100.00
	TOTAL	2,954,105,192.29	5,015,021,531.00	3,410,315,190.46	1,604,706,340.54
011200400100	Benue State House of Assembly Service Commission	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	70,738,972.50	203,477,945.00	114,188,789.50	89,289,155.50
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,080,000.00	255,000,000.30	8,297,345.33	246,702,654.97
22020201	ELECTRICITY CHARGES	175,000.00	660,000.00	360,000.00	300,000.00
22020202	TELEPHONE CHARGES	175,000.00	175,000.00	175,000.00	0.00
22020203	INTERNET ACCESS CHARGES	175,000.00	10,000,000.00	2,730,000.00	7,270,000.00
22020205	WATER RATES	525,000.00	525,000.00	443,000.00	82,000.00
22020206	SEWERAGE CHARGES	105,000.00	105,000.00	105,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,100,000.00	70,103,107.00	6,614,785.00	63,488,322.00
22020302	BOOKS	525,000.00	525,000.00	425,000.00	100,000.00
22020303	NEWSPAPERS	350,000.00	1,000,000.00	850,000.00	150,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	700,000.00	3,000,000.00	1,964,796.08	1,035,203.92
22020306	PRINTING OF SECURITY DOCUMENTS	1,750,000.00	6,000,000.00	2,100,000.00	3,900,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,750,000.00	1,750,000.00	1,627,499.95	122,500.05
22020309	UNIFORMS & OTHER CLOTHING	1,225,000.00	1,225,000.00	1,000,000.00	225,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,750,000.00	3,000,000.00	1,700,000.00	1,300,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	700,000.00	31,000,000.00	1,900,000.00	29,100,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,750,000.00	71,750,000.00	1,769,000.00	69,981,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	700,000.00	700,000.00	50,000.00	650,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

22020405	MAINTENANCE OF PLANTS/GENERATORS	700,000.00	1,000,000.00	136,500.00	863,500.00
22020501	LOCAL TRAINING	3,500,000.00	100,000,000.00	11,385,000.00	88,615,000.00
22020601	SECURITY SERVICES	1,750,000.00	1,750,000.00	240,000.00	1,510,000.00
22020602	OFFICE RENT	3,500,000.00	0.00	0.00	0.00
22020603	RESIDENTIAL RENT	700,000.00	700,000.00	100,000.00	600,000.00
22020605	CLEANING & FUMIGATION SERVICES	175,000.00	1,000,000.00	1,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,400,000.00	10,000,000.00	2,470,000.00	7,530,000.00
22020803	PLANT / GENERATOR FUEL COST	700,000.00	6,000,000.00	1,276,000.00	4,724,000.00
22020806	COOKING GAS/FUEL COST	525,000.00	3,000,000.00	1,413,557.00	1,586,443.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	700,000.70	700,000.70	37,771.09	662,229.61
22021001	REFRESHMENT & MEALS	1,400,000.00	33,000,000.00	3,140,000.00	29,860,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	6,125,000.00	55,080,000.00	8,395,000.00	46,685,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,750,000.00	10,000,000.00	1,819,093.00	8,180,907.00
22021004	MEDICAL EXPENSES-LOCAL	1,750,000.00	1,750,000.00	1,545,961.50	204,038.50
22021006	POSTAGES & COURIER SERVICES	175,000.00	1,000,000.00	200,000.00	800,000.00
22021007	WELFARE PACKAGES	3,500,000.00	76,896,893.00	24,150,000.00	52,746,893.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	175,000.00	175,000.00	100,000.00	75,000.00
	TOTAL	123,798,973.20	962,047,946.00	203,709,098.45	758,338,847.55
012300100100	Ministry of Information,Culture and Tourism	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	245,030,729.93	546,267,757.21	542,900,322.19	3,367,435.02
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,450,000.00	2,450,000.00	2,450,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,836,451.80	1,836,451.80	1,740,000.00	96,451.80
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,559,270.00	2,559,270.00	2,555,000.00	4,270.00
22020201	ELECTRICITY CHARGES	300,000.00	300,000.00	0.00	300,000.00
22020202	TELEPHONE CHARGES	294,000.00	294,000.00	156,000.00	138,000.00
22020203	INTERNET ACCESS CHARGES	1,896,200.00	1,896,200.00	950,000.00	946,200.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	74,550.00	74,550.00	0.00	74,550.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,589,530.00	1,589,530.00	1,508,000.00	81,530.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	894,600.00	894,600.00	894,000.00	600.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	3,000,000.00	0.00	3,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	100,000.00	400,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	16,000.00	984,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	80,010.00	80,010.00	0.00	80,010.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	1,000,000.00	285,000.00	715,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	350,000.00	0.00	350,000.00
22020406	OTHER MAINTENANCE SERVICES	170,000.00	170,000.00	131,000.00	39,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	700,000.00	700,000.00	0.00	700,000.00
22020501	LOCAL TRAINING	200,000.00	200,000.00	100,000.00	100,000.00
22020601	SECURITY SERVICES	200,000.00	200,000.00	82,000.00	118,000.00
22020605	CLEANING & FUMIGATION SERVICES	50,000.00	50,000.00	0.00	50,000.00
22020801	MOTOR VEHICLE FUEL COST	1,223,040.00	1,223,040.00	0.00	1,223,040.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	450,000.00	15,000.00	435,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	58,800.00	108,800.00	101,678.36	7,121.64
22021001	REFRESHMENT & MEALS	1,000,000.00	600,000.00	340,000.00	260,000.00

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22021002	HONORARIUM & SITTING ALLOWANCE	750,000.00	270,000.00	130,000.00	140,000.00
22021003	PUBLICITY & ADVERTISEMENTS	550,000.00	1,430,000.00	1,366,000.00	64,000.00
22021003	PUBLICITY & ADVERTISEMENTS	22,000,000.00	22,000,000.00	21,691,000.00	309,000.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	153,000.00	347,000.00
22021006	POSTAGES & COURIER SERVICES	50,000.00	50,000.00	50,000.00	0.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	500,000.00	0.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	300,000.00	550,000.00	500,000.00	50,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	500,000.00	250,000.00	0.00	250,000.00
	TOTAL	293,107,181.73	594,344,209.01	578,714,000.55	15,630,208.46
012300300100	Benue State Television Corporation	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	39,311,312.58	63,426,680.98	62,421,790.80	1,004,890.18
21020101	NON REGULAR ALLOWANCES	3,250,000.00	3,250,000.00	0.00	3,250,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	1,000,000.00	807,000.00	193,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	1,500,000.00	1,305,000.00	195,000.00
22020201	ELECTRICITY CHARGES	0.00	1,000,000.00	0.00	1,000,000.00
22020202	TELEPHONE CHARGES	350,000.00	1,350,000.00	130,000.00	1,220,000.00
22020203	INTERNET ACCESS CHARGES	5,000,000.00	14,500,000.00	4,845,401.25	9,654,598.75
22020204	SATELLITE BROADCASTING ACCESS CHARGES	2,123,935.28	12,123,935.28	5,393,451.73	6,730,483.55
22020205	WATER RATES	175,000.00	175,000.00	0.00	175,000.00
22020206	SEWERAGE CHARGES	35,000.00	35,000.00	15,000.00	20,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	500,000.00	500,000.00	426,400.00	73,600.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,800,000.00	3,300,000.00	3,295,000.00	5,000.00
22020303	NEWSPAPERS	350,000.00	350,000.00	339,150.00	10,850.00
22020304	MAGAZINES & PERIODICALS	500,000.00	500,000.00	185,000.00	315,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	490,000.00	790,000.00	278,000.00	512,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	140,000.00	140,000.00	0.00	140,000.00
22020309	UNIFORMS & OTHER CLOTHING	1,050,000.00	1,050,000.00	490,000.00	560,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	1,500,000.00	1,499,700.00	300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	560,000.00	560,000.00	23,500.00	536,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	350,000.00	850,000.00	577,800.00	272,200.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	5,000,000.00	294,500.00	4,705,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	750,000.00	750,000.00	234,000.00	516,000.00
22020406	OTHER MAINTENANCE SERVICES	350,000.00	850,000.00	535,000.00	315,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	647,500.00	647,500.00	638,000.00	9,500.00
22020501	LOCAL TRAINING	2,500,000.00	2,500,000.00	532,000.00	1,968,000.00
22020502	INTERNATIONAL TRAINING	2,500,000.00	2,500,000.00	0.00	2,500,000.00
22020601	SECURITY SERVICES	1,050,000.00	1,050,000.00	827,000.00	223,000.00
22020605	CLEANING & FUMIGATION SERVICES	500,000.00	500,000.00	98,400.00	401,600.00
22020701	FINANCIAL CONSULTING	350,000.00	350,000.00	0.00	350,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	3,000,000.00	3,000,000.00	633,000.00	2,367,000.00
22020703	LEGAL SERVICES	500,000.00	500,000.00	0.00	500,000.00
22020704	ENGINEERING SERVICES	500,000.00	1,500,000.00	1,336,375.00	163,625.00
22020705	ARCHITECTURAL SERVICES	350,000.00	350,000.00	0.00	350,000.00
22020706	SURVEYING SERVICES	350,000.00	350,000.00	0.00	350,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	1,500,000.00	1,499,603.75	396.25

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22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	490,000.00	490,000.00	0.00	490,000.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	9,000,000.00	6,644,900.00	2,355,100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	70,000.00	70,000.00	8,817.15	61,182.85
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	141,500.00	858,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	500,000.00	417,400.00	82,600.00
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00	9,188,242.50	811,757.50
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	40,000.00	460,000.00
22021006	POSTAGES & COURIER SERVICES	140,000.00	140,000.00	30,000.00	110,000.00
22021007	WELFARE PACKAGES	750,000.00	2,500,000.00	2,495,000.00	5,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	500,000.00	500,000.00	300,000.00	200,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	500,000.00	500,000.00	0.00	500,000.00
	TOTAL	93,782,747.86	154,448,116.26	107,925,932.18	46,522,184.08
012300400100	Radio Benue Corporation		2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL
					VARIANCE
21010101	SALARY	310,723,712.41	318,723,712.41	318,597,065.20	126,647.21
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	120,000.00	640,000.00	30,000.00	610,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	440,000.00	1,780,000.00	456,000.00	1,324,000.00
22020201	ELECTRICITY CHARGES	500,000.00	2,000,000.00	465,000.00	1,535,000.00
22020202	TELEPHONE CHARGES	140,000.00	140,000.00	0.00	140,000.00
22020203	INTERNET ACCESS CHARGES	100,000.00	500,000.00	107,000.00	393,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	100,000.00	900,000.00	65,000.00	835,000.00
22020205	WATER RATES	70,000.00	870,000.00	65,000.00	805,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	500,000.00	2,500,000.00	405,000.00	2,095,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	780,000.00	780,000.00	0.00	780,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	350,000.00	350,000.00	168,000.00	182,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	1,100,000.00	140,000.00	960,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	250,000.00	15,000.00	235,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	81,000.00	81,000.00	0.00	81,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	120,000.00	1,040,000.00	186,000.00	854,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	160,000.00	1,270,000.00	196,000.00	1,074,000.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	4,000,000.00	1,490,000.00	2,510,000.00
22020501	LOCAL TRAINING	500,000.00	1,800,000.00	420,000.00	1,380,000.00
22020601	SECURITY SERVICES	250,000.00	1,000,000.00	245,000.00	755,000.00
22020605	CLEANING & FUMIGATION SERVICES	175,000.00	175,000.00	0.00	175,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	200,000.00	200,000.00	190,000.00	10,000.00
22020801	MOTOR VEHICLE FUEL COST	582,000.00	1,332,000.00	590,000.00	742,000.00
22020803	PLANT / GENERATOR FUEL COST	10,500,000.00	25,500,000.00	12,407,912.00	13,092,088.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	30,000.00	20,000.00
22021001	REFRESHMENT & MEALS	50,000.00	130,000.00	0.00	130,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	50,000.00	50,000.00	0.00	50,000.00
22021003	PUBLICITY & ADVERTISEMENTS	100,000.00	100,000.00	0.00	100,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	100,000.00	20,000.00	80,000.00
22021006	POSTAGES & COURIER SERVICES	22,000.00	22,000.00	10,000.00	12,000.00
22021007	WELFARE PACKAGES	100,000.00	700,000.00	64,000.00	636,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000.00	50,000.00	0.00	50,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	60,000.00	60,000.00	0.00	60,000.00

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22021021	SPECIAL DAYS/CELEBRATIONS	50,000.00	50,000.00	0.00	50,000.00
	TOTAL	328,573,712.41	368,243,712.41	336,361,977.20	31,881,735.21
012301300100	Benue Printing and Publishing Corporation (BPPC)	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	132,317,810.18	132,217,810.18	126,970,782.90	5,247,027.28
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	102,900.00	102,900.00	0.00	102,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	217,000.00	500,000.00	345,000.00	155,000.00
22020201	ELECTRICITY CHARGES	212,000.00	500,000.00	406,200.00	93,800.00
22020202	TELEPHONE CHARGES	215,000.00	215,000.00	214,100.00	900.00
22020203	INTERNET ACCESS CHARGES	350,000.00	700,000.00	699,875.00	125.00
22020205	WATER RATES	74,970.00	124,970.00	115,000.00	9,970.00
22020206	SEWERAGE CHARGES	16,170.00	16,170.00	0.00	16,170.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,750,000.00	1,750,000.00	1,668,525.60	81,474.40
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,452,345.00	1,402,345.00	1,205,200.00	197,145.00
22020306	PRINTING OF SECURITY DOCUMENTS	213,150.00	213,150.00	50,000.00	163,150.00
22020309	UNIFORMS & OTHER CLOTHING	38,500.00	38,500.00	0.00	38,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	230,615.00	230,615.00	222,700.00	7,915.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	159,495.00	428,880.00	266,000.00	162,880.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	385,000.00	385,000.00	384,500.00	500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	385,000.00	385,000.00	384,500.00	500.00
22020406	OTHER MAINTENANCE SERVICES	50,000.00	50,000.00	36,301.56	13,698.44
22020803	PLANT / GENERATOR FUEL COST	277,850.00	277,850.00	277,600.00	250.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	35,000.00	35,000.00	34,919.79	80.21
22021001	REFRESHMENT & MEALS	245,000.00	700,000.00	324,400.00	375,600.00
22021002	HONORARIUM & SITTING ALLOWANCE	52,185.00	52,185.00	0.00	52,185.00
22021003	PUBLICITY & ADVERTISEMENTS	8,820.00	108,820.00	100,000.00	8,820.00
22021004	MEDICAL EXPENSES-LOCAL	175,000.00	175,000.00	147,000.00	28,000.00
22021006	POSTAGES & COURIER SERVICES	31,500.00	41,500.00	29,000.00	12,500.00
22021007	WELFARE PACKAGES	350,000.00	700,000.00	626,800.00	73,200.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	52,500.00	52,500.00	0.00	52,500.00
	TOTAL	139,397,810.18	141,403,195.18	134,508,404.85	6,894,790.33
012305500100	Government Printing Department	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	444,248.48	544,248.48	524,474.15	19,774.33
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	218,295.00	218,295.00	0.00	218,295.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	218,295.00	218,295.00	0.00	218,295.00
22020201	ELECTRICITY CHARGES	654,885.00	654,885.00	0.00	654,885.00
22020202	TELEPHONE CHARGES	43,659.00	43,659.00	0.00	43,659.00
22020203	INTERNET ACCESS CHARGES	43,659.00	43,659.00	0.00	43,659.00
22020205	WATER RATES	65,488.50	65,488.50	0.00	65,488.50
22020206	SEWERAGE CHARGES	65,488.50	65,488.50	0.00	65,488.50
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	527,442.50	527,442.50	0.00	527,442.50
22020304	MAGAZINES & PERIODICALS	232,690.50	232,690.50	0.00	232,690.50
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	0.00	1,000,000.00

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22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	305,613.00	305,613.00	0.00	305,613.00
22020402	MAINTENANCE OF OFFICE FURNITURE	530,977.00	530,977.00	0.00	530,977.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	87,318.00	87,318.00	0.00	87,318.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	43,659.00	43,659.00	0.00	43,659.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	530,977.00	530,977.00	0.00	530,977.00
22020406	OTHER MAINTENANCE SERVICES	147,567.00	147,567.00	0.00	147,567.00
22020501	LOCAL TRAINING	218,295.00	218,295.00	0.00	218,295.00
22020601	SECURITY SERVICES	43,659.00	43,659.00	0.00	43,659.00
22020605	CLEANING & FUMIGATION SERVICES	43,659.00	43,659.00	0.00	43,659.00
22020801	MOTOR VEHICLE FUEL COST	218,295.00	218,295.00	0.00	218,295.00
22020803	PLANT / GENERATOR FUEL COST	518,295.00	518,295.00	0.00	518,295.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	16,170.00	16,170.00	0.00	16,170.00
22021001	REFRESHMENT & MEALS	65,488.50	65,488.50	0.00	65,488.50
22021003	PUBLICITY & ADVERTISEMENTS	109,147.50	109,147.50	0.00	109,147.50
22021007	WELFARE PACKAGES	130,977.00	130,977.00	0.00	130,977.00
	TOTAL	7,524,248.48	7,624,248.48	524,474.15	7,099,774.33
015600100100	Ministry of ICT and Digital Economy	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	92,822,090.00	27,822,090.00	0.00	27,822,090.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00	74,850.00	9,925,150.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	17,500,000.00	17,500,000.00	40,000.00	17,460,000.00
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	0.00	500,000.00
22020202	TELEPHONE CHARGES	150,000.00	150,000.00	20,000.00	130,000.00
22020203	INTERNET ACCESS CHARGES	5,000,000.00	5,000,000.00	0.00	5,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	750,000.00	750,000.00	0.00	750,000.00
22020205	WATER RATES	50,000.00	50,000.00	0.00	50,000.00
22020206	SEWERAGE CHARGES	50,000.00	50,000.00	0.00	50,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	10,000,000.00	10,000,000.00	0.00	10,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,750,000.00	1,750,000.00	403,000.00	1,347,000.00
22020302	BOOKS	10,000,000.00	10,000,000.00	9,550,000.00	450,000.00
22020303	NEWSPAPERS	350,000.00	350,000.00	0.00	350,000.00
22020304	MAGAZINES & PERIODICALS	500,000.00	500,000.00	0.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	500,000.00	500,000.00	0.00	500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	15,000,000.00	15,000,000.00	10,000,000.00	5,000,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	500,000.00	500,000.00	0.00	500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	1,500,000.00	170,000.00	1,330,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,500,000.00	2,500,000.00	0.00	2,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,650,000.00	1,650,000.00	0.00	1,650,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,500,000.00	3,500,000.00	0.00	3,500,000.00
22020406	OTHER MAINTENANCE SERVICES	2,750,000.00	2,750,000.00	0.00	2,750,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	5,000,000.00	5,000,000.00	0.00	5,000,000.00
22020501	LOCAL TRAINING	45,000,000.00	860,056,900.00	685,758,250.00	174,298,650.00
22020601	SECURITY SERVICES	750,000.00	750,000.00	12,000.00	738,000.00
22020605	CLEANING & FUMIGATION SERVICES	450,000.00	450,000.00	0.00	450,000.00

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22020701	FINANCIAL CONSULTING	50,000,000.00	50,000,000.00	0.00	50,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	15,500,000.00	15,500,000.00	500,000.00	15,000,000.00
22020703	LEGAL SERVICES	3,500,000.00	3,500,000.00	0.00	3,500,000.00
22020801	MOTOR VEHICLE FUEL COST	3,500,000.00	3,500,000.00	780,000.00	2,720,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000.00	500,000.00	0.00	500,000.00
22020803	PLANT / GENERATOR FUEL COST	2,500,000.00	2,500,000.00	0.00	2,500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	35,000.00	35,000.00	0.00	35,000.00
22021001	REFRESHMENT & MEALS	1,650,000.00	1,650,000.00	167,000.00	1,483,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,500,000.00	4,500,000.00	1,000,000.00	3,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	5,500,000.00	5,500,000.00	106,150.00	5,393,850.00
22021004	MEDICAL EXPENSES-LOCAL	750,000.00	750,000.00	0.00	750,000.00
22021006	POSTAGES & COURIER SERVICES	75,000.00	75,000.00	0.00	75,000.00
22021007	WELFARE PACKAGES	1,050,000.00	1,050,000.00	175,000.00	875,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	500,000.00	500,000.00	0.00	500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	36,000,000.00	36,000,000.00	30,500,000.00	5,500,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	1,500,000.00	1,500,000.00	0.00	1,500,000.00
22070106	TRANSFER TO QUOTED COMPANIES- STATE GOVERNMENT INVESTMENT		10,000,000.00	0.00	10,000,000.00
	TOTAL	359,082,090.00	1,119,138,990.00	739,256,250.00	379,882,740.00
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	120,000,000.00	142,000,000.00	140,678,865.90	1,321,134.10
21020101	NON REGULAR ALLOWANCES	4,500,000.00	4,500,000.00	0.00	4,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	500,000.00	0.00
22020203	INTERNET ACCESS CHARGES	12,000,000.00	12,000,000.00	12,000,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	710,000.00	710,000.00	710,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	350,000.00	350,000.00	350,000.00	0.00
22020302	BOOKS	70,000.00	70,000.00	70,000.00	0.00
22020303	NEWSPAPERS	70,000.00	70,000.00	70,000.00	0.00
22020304	MAGAZINES & PERIODICALS	70,000.00	70,000.00	70,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,200,000.00	4,200,000.00	4,200,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,400,000.00	1,400,000.00	1,400,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	150,000,000.00	150,000,000.00	150,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,750,000.00	6,750,000.00	6,750,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00	350,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	70,000.00	70,000.00	70,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	70,000.00	70,000.00	70,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	700,000.00	700,000.00	700,000.00	0.00
22020501	LOCAL TRAINING	21,000,000.00	21,000,000.00	21,000,000.00	0.00
22020601	SECURITY SERVICES	25,000,000.00	25,000,000.00	25,000,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,000,000,000.00	12,000,000,000.00	0.00	12,000,000,000.00
22020706	SURVEYING SERVICES	21,000,000.00	170,334,632.00	170,334,632.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,100,000.00	2,100,000.00	2,100,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	105,000.00	105,000.00	105,000.00	0.00

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22020901	BANK CHARGES (OTHER THAN INTEREST)	105,000.00	105,000.00	105,000.00	0.00
22021001	REFRESHMENT & MEALS	70,000.00	70,000.00	70,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	70,000.00	70,000.00	70,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	140,000.00	140,000.00	140,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	30,000,000.00	30,000,000.00	30,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	400,000,000.00	400,000,000.00	400,000,000.00	0.00
	TOTAL	10,808,400,000.00	12,979,734,632.00	973,913,497.90	12,005,821,134.10
012500100100	Office of the Head of Service (HOS)	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	474,705,759.30	478,705,759.30	478,074,565.03	631,194.27
21020101	NON REGULAR ALLOWANCES	100,000,000.00	30,000,000.00	30,000.00	29,970,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	161,700.00	161,700.00	45,000.00	116,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,533,300.00	2,533,300.00	840,000.00	1,693,300.00
22020202	TELEPHONE CHARGES	84,000.00	84,000.00	48,000.00	36,000.00
22020203	INTERNET ACCESS CHARGES	600,000.00	600,000.00	240,000.00	360,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	336,000.00	336,000.00	96,000.00	240,000.00
22020205	WATER RATES	30,000.00	30,000.00	13,000.00	17,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,300,000.00	10,300,000.00	5,043,000.00	5,257,000.00
22020302	BOOKS	110,000.00	110,000.00	110,000.00	0.00
22020303	NEWSPAPERS	60,000.00	60,000.00	59,000.00	1,000.00
22020304	MAGAZINES & PERIODICALS	60,000.00	60,000.00	54,600.00	5,400.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,100,000.00	2,100,000.00	437,000.00	1,663,000.00
22020309	UNIFORMS & OTHER CLOTHING	50,000.00	50,000.00	10,000.00	40,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,675,200.00	2,675,200.00	260,000.00	2,415,200.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	250,000.00	0.00	250,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	125,000.00	125,000.00	0.00	125,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	450,000.00	450,000.00	309,000.00	141,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	345,000.00	345,000.00	13,200.00	331,800.00
22020406	OTHER MAINTENANCE SERVICES	2,381,800.00	2,381,800.00	579,500.00	1,802,300.00
22020501	LOCAL TRAINING	500,000.00	500,000.00	0.00	500,000.00
22020703	LEGAL SERVICES	2,934,855.50	2,934,855.50	0.00	2,934,855.50
22020801	MOTOR VEHICLE FUEL COST	3,756,000.00	3,756,000.00	1,817,500.00	1,938,500.00
22020803	PLANT / GENERATOR FUEL COST	600,000.00	600,000.00	585,800.00	14,200.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	18,000.00	18,000.00	9,898.97	8,101.03
22021001	REFRESHMENT & MEALS	6,121,000.00	6,121,000.00	6,080,000.00	41,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,649,400.00	4,649,400.00	2,775,400.00	1,874,000.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	50,000.00	450,000.00
22021004	MEDICAL EXPENSES-LOCAL	2,018,000.00	2,018,000.00	3,000.00	2,015,000.00
22021006	POSTAGES & COURIER SERVICES	96,000.00	96,000.00	36,000.00	60,000.00
22021007	WELFARE PACKAGES	849,544.50	849,544.50	270,000.00	579,544.50
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	750,000.00	750,000.00	0.00	750,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	1,000,000.00	0.00	1,000,000.00
	TOTAL	621,150,559.30	555,150,559.30	497,889,464.00	57,261,095.30
012500100200	Bureau of Establishment and Management Services	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE

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21010101	SALARY	317,633,506.65	341,633,506.65	339,703,455.99	1,930,050.66
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	999,375.00	625.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	300,000.00	290,000.00	10,000.00
22020203	INTERNET ACCESS CHARGES	1,000,000.00	7,000,000.00	6,478,000.00	522,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,392,058.00	31,392,058.00	30,691,405.00	700,653.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	387,000.00	613,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	813,000.00	813,000.00	385,000.00	428,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	16,000.00	16,000.00	11,000.00	5,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	27,200.00	27,200.00	27,000.00	200.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	65,000.00	435,000.00
22020406	OTHER MAINTENANCE SERVICES	50,500.00	50,500.00	45,000.00	5,500.00
22020501	LOCAL TRAINING	500,000.00	8,000,000.00	8,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	300,000.00	0.00	300,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	500,000.00	50,000.00	450,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	60,824.00	260,824.00	70,000.00	190,824.00
22020803	PLANT / GENERATOR FUEL COST	10,000.00	210,000.00	45,000.00	165,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	44,018.00	44,018.00	44,016.00	2.00
22021001	REFRESHMENT & MEALS	356,400.00	356,400.00	228,000.00	128,400.00
22021002	HONORARIUM & SITTING ALLOWANCE	198,000.00	15,198,000.00	6,717,000.00	8,481,000.00
22021003	PUBLICITY & ADVERTISEMENTS	50,000.00	50,000.00	40,000.00	10,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	100,000.00	0.00	100,000.00
22021006	POSTAGES & COURIER SERVICES	20,000.00	520,000.00	10,000.00	510,000.00
22021007	WELFARE PACKAGES	58,000.00	58,000.00	0.00	58,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	200,000.00	200,000.00	0.00	200,000.00
	TOTAL	326,129,506.65	409,529,506.65	394,286,251.99	15,243,254.66
012500100500	Bureau of Service Welfare	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	147,000.00	147,000.00	0.00	147,000.00
22020201	ELECTRICITY CHARGES	105,000,000.00	105,000,000.00	20,456,000.00	84,544,000.00
22020202	TELEPHONE CHARGES	48,000.00	48,000.00	0.00	48,000.00
22020206	SEWERAGE CHARGES	2,180,000.00	2,180,000.00	0.00	2,180,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,800,000.00	1,800,000.00	1,450,000.00	350,000.00
22020303	NEWSPAPERS	60,000.00	60,000.00	0.00	60,000.00
22020304	MAGAZINES & PERIODICALS	30,720.00	30,720.00	0.00	30,720.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	100,000.00	75,000.00	25,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	400,000.00	400,000.00	244,000.00	156,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	180,000.00	180,000.00	20,000.00	160,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	150,000.00	150,000.00	26,500.00	123,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	35,000.00	35,000.00	19,000.00	16,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,500,000.00	3,500,000.00	67,000.00	3,433,000.00
22020406	OTHER MAINTENANCE SERVICES	660,000.00	660,000.00	560,000.00	100,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	178,000.00	178,000.00	40,000.00	138,000.00
22020413	MINOR ROAD MAINTENANCE	50,000.00	50,000.00	0.00	50,000.00
22020601	SECURITY SERVICES	94,880.00	94,880.00	0.00	94,880.00
22020602	OFFICE RENT	4,000,000.00	4,000,000.00	0.00	4,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	28,728,000.00	28,728,000.00	27,450,000.00	1,278,000.00

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22020801	MOTOR VEHICLE FUEL COST	350,000.00	350,000.00	38,000.00	312,000.00
22020803	PLANT / GENERATOR FUEL COST	30,000,000.00	30,000,000.00	87,500.00	29,912,500.00
22021001	REFRESHMENT & MEALS	242,000.00	242,000.00	205,000.00	37,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	29,400.00	29,400.00	10,000.00	19,400.00
22021003	PUBLICITY & ADVERTISEMENTS	45,000.00	45,000.00	20,000.00	25,000.00
22021004	MEDICAL EXPENSES-LOCAL	45,000.00	45,000.00	0.00	45,000.00
22021006	POSTAGES & COURIER SERVICES	25,000.00	25,000.00	20,000.00	5,000.00
22021007	WELFARE PACKAGES	590,000.00	590,000.00	445,000.00	145,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,000,000.00	2,000,000.00	0.00	2,000,000.00
	TOTAL	180,668,000.00	180,668,000.00	51,233,000.00	129,435,000.00
012500500100	Bureau of Manpower Development and Training	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	11,674,199.96	14,674,199.96	12,661,626.08	2,012,573.88
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	0.00	2,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	200,000.00	800,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	727,800.00	727,800.00	500,000.00	227,800.00
22020302	BOOKS	120,000.00	120,000.00	110,000.00	10,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	2,000,000.00	500,000.00	1,500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	140,000.00	140,000.00	40,000.00	100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	360,000.00	360,000.00	280,000.00	80,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	100,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	60,000.00	60,000.00	0.00	60,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000.00	100,000.00	70,000.00	30,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000.00	99,800.00	80,000.00	19,800.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	250,000.00	1,750,000.00
22020601	SECURITY SERVICES	500,000.00	500,000.00	500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	180,000.00	180,000.00	140,000.00	40,000.00
22020803	PLANT / GENERATOR FUEL COST	200,000.00	200,000.00	90,000.00	110,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	200.00	400.00	323.00	77.00
22021001	REFRESHMENT & MEALS	40,000.00	40,000.00	20,000.00	20,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	600,000.00	600,000.00	570,000.00	30,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	1,000,000.00	0.00
	TOTAL	11,228,000.00	25,902,199.96	17,111,949.08	8,790,250.88
014000100100	Office of the Auditor-General of the State	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	140,748,357.56	157,748,357.56	157,632,526.16	115,831.40
21020101	NON REGULAR ALLOWANCES	1,170,000.00	1,170,000.00	0.00	1,170,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,626,600.00	3,626,600.00	2,617,500.00	1,009,100.00
22020201	ELECTRICITY CHARGES	441,630.00	441,630.00	0.00	441,630.00
22020203	INTERNET ACCESS CHARGES	350,000.00	350,000.00	340,000.00	10,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	170,755.20	170,755.20	0.00	170,755.20
22020205	WATER RATES	80,850.00	80,850.00	54,000.00	26,850.00
22020206	SEWERAGE CHARGES	26,950.00	26,950.00	0.00	26,950.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,194,800.00	1,194,800.00	1,190,500.00	4,300.00

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22020302	BOOKS	107,800.00	107,800.00	96,000.00	11,800.00
22020304	MAGAZINES & PERIODICALS	86,240.00	86,240.00	0.00	86,240.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	26,950.00	26,950.00	0.00	26,950.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	377,656.80	377,656.80	300,000.00	77,656.80
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	2,000,000.00	2,000,000.00	150,000.00	1,850,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	344,600.00	344,600.00	340,000.00	4,600.00
22020402	MAINTENANCE OF OFFICE FURNITURE	129,000.00	129,000.00	5,000.00	124,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000.00	200,000.00	59,500.00	140,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	53,900.00	53,900.00	51,000.00	2,900.00
22020406	OTHER MAINTENANCE SERVICES	65,000.00	125,000.00	118,300.00	6,700.00
22020501	LOCAL TRAINING	1,220,000.00	1,220,000.00	0.00	1,220,000.00
22020602	OFFICE RENT	96,000.00	36,000.00	0.00	36,000.00
22020605	CLEANING & FUMIGATION SERVICES	20,000.00	20,000.00	0.00	20,000.00
22020701	FINANCIAL CONSULTING	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST	720,000.00	720,000.00	669,000.00	51,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	200,000.00	188,000.00	149,000.00	39,000.00
22020803	PLANT / GENERATOR FUEL COST	40,000.00	52,000.00	51,500.00	500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	38,768.00	38,768.00	8,420.60	30,347.40
22021001	REFRESHMENT & MEALS	217,000.00	217,000.00	214,000.00	3,000.00
22021003	PUBLICITY & ADVERTISEMENTS	17,500.00	17,500.00	0.00	17,500.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	500,000.00
22021006	POSTAGES & COURIER SERVICES	24,000.00	24,000.00	15,000.00	9,000.00
22021007	WELFARE PACKAGES	574,000.00	574,000.00	507,780.00	66,220.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	210,000.00	210,000.00	0.00	210,000.00
	TOTAL	156,078,357.56	173,078,357.56	164,569,026.76	8,509,330.80
014000200100	Local Government Audit Department	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	68,522,494.70	68,522,494.70	64,098,469.41	4,424,025.29
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,437,460.00	1,437,460.00	55,000.00	1,382,460.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	699,360.00	699,360.00	0.00	699,360.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	35,000.00	605,000.00	0.00	605,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,985,213.40	2,383,213.40	1,294,000.00	1,089,213.40
22020305	PRINTING OF NON SECURITY DOCUMENTS	169,050.00	169,050.00	10,000.00	159,050.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	398,250.00	398,250.00	232,750.00	165,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	361,179.00	361,179.00	58,000.00	303,179.00
22020501	LOCAL TRAINING	385,020.00	385,020.00	5,000.00	380,020.00
22020801	MOTOR VEHICLE FUEL COST	270,480.00	270,480.00	125,500.00	144,980.00
22020803	PLANT / GENERATOR FUEL COST	95,550.00	95,550.00	0.00	95,550.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	446.60	32,446.60	2,899.68	29,546.92
22021001	REFRESHMENT & MEALS	228,291.00	228,291.00	88,000.00	140,291.00
22021003	PUBLICITY & ADVERTISEMENTS	14,700.00	14,700.00	0.00	14,700.00
	TOTAL	75,602,494.70	75,602,494.70	65,969,619.09	9,632,875.61
014700100100	Benue State Civil Service Commission	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	5,200,830.08	5,200,830.08	2,233,404.92	2,967,425.16

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22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	879,050.00	879,050.00	870,000.00	9,050.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,100,000.00	2,100,000.00	1,950,000.00	150,000.00
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020203	INTERNET ACCESS CHARGES	1,400,000.00	1,400,000.00	0.00	1,400,000.00
22020205	WATER RATES	140,000.00	140,000.00	0.00	140,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	800,000.00	800,000.00	800,000.00	0.00
22020303	NEWSPAPERS	35,000.00	35,000.00	0.00	35,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,750,000.00	1,750,000.00	1,726,500.00	23,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,140,000.00	1,140,000.00	1,082,000.00	58,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	714,000.00	714,000.00	440,000.00	274,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	350,000.00	350,000.00	312,000.00	38,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	350,000.00	350,000.00	179,000.00	171,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	300,000.00	0.00	300,000.00
22020406	OTHER MAINTENANCE SERVICES	210,000.00	210,000.00	184,000.00	26,000.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020601	SECURITY SERVICES	350,000.00	350,000.00	0.00	350,000.00
22020605	CLEANING & FUMIGATION SERVICES	210,000.00	210,000.00	102,000.00	108,000.00
22020801	MOTOR VEHICLE FUEL COST	1,400,000.00	1,400,000.00	1,390,000.00	10,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,750,000.00	1,750,000.00	1,159,000.00	591,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	16,705.15	83,294.85
22021001	REFRESHMENT & MEALS	700,000.00	700,000.00	690,000.00	10,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,450,000.00	2,450,000.00	1,655,000.00	795,000.00
22021003	PUBLICITY & ADVERTISEMENTS	105,000.00	105,000.00	42,000.00	63,000.00
22021004	MEDICAL EXPENSES-LOCAL	280,000.00	280,000.00	20,000.00	260,000.00
22021006	POSTAGES & COURIER SERVICES	26,950.00	26,950.00	11,000.00	15,950.00
22021007	WELFARE PACKAGES	700,000.00	700,000.00	687,500.00	12,500.00
	TOTAL	26,440,830.08	26,440,830.08	15,550,110.07	10,890,720.01
014800100100	Benue State Independent Electoral Commission (BSIEC)	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	247,959,574.99	267,959,574.99	264,513,546.30	3,446,028.69
21020101	NON REGULAR ALLOWANCES	0.00	476,740,000.00	476,740,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000.00	160,000,000.00	152,603,720.00	7,396,280.00
22020201	ELECTRICITY CHARGES	1,200,000.00	1,200,000.00	1,170,600.00	29,400.00
22020202	TELEPHONE CHARGES	200,000.00	200,000.00	200,000.00	0.00
22020203	INTERNET ACCESS CHARGES	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020205	WATER RATES	378,700.00	378,700.00	378,700.00	0.00
22020206	SEWERAGE CHARGES	102,900.00	102,900.00	102,900.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	600,000.00	600,000.00	600,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,595,000.00	7,595,000.00	7,252,000.00	343,000.00
22020302	BOOKS	150,000.00	150,000.00	100,000.00	50,000.00
22020303	NEWSPAPERS	0.00	32,340.00	32,340.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	102,900.00	80,000.00	22,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	250,000,000.00	750,000,000.00	748,670,000.00	1,330,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	600,000,000.00	1,765,000,000.00	1,763,854,875.00	1,145,125.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	5,000,000.00	0.00

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22020402	MAINTENANCE OF OFFICE FURNITURE	5,950,000.00	5,950,000.00	5,950,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,769,500.00	3,769,500.00	3,769,500.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,100,000.00	2,100,000.00	1,980,000.00	120,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	1,750,000.00	1,285,500.00	464,500.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	900,000.00	900,000.00	800,000.00	100,000.00
22020501	LOCAL TRAINING	7,000,000.00	7,000,000.00	6,956,926.00	43,074.00
22020601	SECURITY SERVICES	180,000,000.00	1,000,000,000.00	1,000,000,000.00	0.00
22020602	OFFICE RENT	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	1,715,000.00	1,715,000.00	1,700,000.00	15,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	300,000.00	5,000,000.00	5,000,000.00	0.00
22020703	LEGAL SERVICES	150,000,000.00	300,000,000.00	164,312,000.00	135,688,000.00
22020801	MOTOR VEHICLE FUEL COST	22,000,000.00	22,000,000.00	22,000,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	5,000,000.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000,000.00	2,000,000.00	1,998,032.89	1,967.11
22021001	REFRESHMENT & MEALS	20,000,000.00	20,000,000.00	19,646,885.10	353,114.90
22021002	HONORARIUM & SITTING ALLOWANCE	500,000,000.00	500,000,000.00	275,960,299.01	224,039,700.99
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	200,000,000.00	98,297,525.00	101,702,475.00
22021004	MEDICAL EXPENSES-LOCAL	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	3,000,000.00	3,000,000.00	0.00
22021007	WELFARE PACKAGES	100,000,000.00	100,000,000.00	98,740,000.00	1,260,000.00
22021006	POSTAGES & COURIER SERVICES	0.00	100,000.00	100,000.00	0.00
	TOTAL	1,011,915,000.00	5,643,345,914.99	5,165,795,349.30	477,550,565.69
016100100100	Office of the Secretary to the State Government	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,880,893,805.37	1,880,893,805.37	1,114,631,777.22	766,262,028.15
21020101	NON REGULAR ALLOWANCES	1,000,000,000.00	750,000,000.00	50,000,000.00	700,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	200,000,000.00	197,638,734.10	2,361,265.90
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	60,000,000.00	57,041,700.00	2,958,300.00
22020201	ELECTRICITY CHARGES	5,000,000.00	6,000,000.00	5,095,000.00	905,000.00
22020203	INTERNET ACCESS CHARGES	100,000.00	600,000.00	15,700.00	584,300.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,500,000.00	9,000,000.00	8,812,100.00	187,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,155,000.00	1,155,000.00	10,000.00	1,145,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	4,000,000.00	3,398,000.00	602,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	1,500,000.00	400,000.00	1,100,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	10,000,000.00	9,030,000.00	970,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,800,000.00	5,600,000.00	4,800,000.00	800,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	3,000,000.00	2,440,200.00	559,800.00
22020406	OTHER MAINTENANCE SERVICES	200,000.00	1,200,000.00	1,178,900.00	21,100.00
22020601	SECURITY SERVICES	2,000,000.00	2,000,000.00	1,645,000.00	355,000.00
22020605	CLEANING & FUMIGATION SERVICES	100,000.00	100,000.00	100,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	6,000,000.00	6,000,000.00	5,392,000.00	608,000.00
22020803	PLANT / GENERATOR FUEL COST	4,000,000.00	4,000,000.00	2,031,000.00	1,969,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	200,000.00	161,662.20	38,337.80
22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00	9,251,500.00	748,500.00

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22021002	HONORARIUM & SITTING ALLOWANCE	750,000,000.00	750,000,000.00	749,129,348.00	870,652.00
22021003	PUBLICITY & ADVERTISEMENTS	420,000.00	1,420,000.00	20,000.00	1,400,000.00
22021004	MEDICAL EXPENSES-LOCAL	147,000.00	1,147,000.00	40,000.00	1,107,000.00
22021006	POSTAGES & COURIER SERVICES	100,000.00	600,000.00	100,000.00	500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	500,000.00	500,000.00	500,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	300,000,000.00	800,000,000.00	798,781,000.00	1,219,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	140,000,000.00	140,000,000.00	131,017,445.33	8,982,554.67
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,500,000.00	5,500,000.00	0.00	5,500,000.00
22021007	WELFARE PACKAGES	0.00	200,000,000.00	199,370,000.00	630,000.00
	TOTAL	4,147,615,805.37	4,854,415,805.37	3,352,031,066.85	1,502,384,738.52
016100200100	Bureau of Political - SSG	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	1,100,000.00	0.00	1,100,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	2,200,000.00	0.00	2,200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,155,000.00	1,155,000.00	0.00	1,155,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	100,000.00	0.00	100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00	0.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	0.00	100,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	3,000,000.00	0.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	77,000.00	77,000.00	0.00	77,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	50,000.00	50,000.00	0.00	50,000.00
22020501	LOCAL TRAINING	4,000,000.00	4,000,000.00	0.00	4,000,000.00
22020801	MOTOR VEHICLE FUEL COST	250,000.00	250,000.00	0.00	250,000.00
22020803	PLANT / GENERATOR FUEL COST	300,000.00	300,000.00	0.00	300,000.00
22021001	REFRESHMENT & MEALS	250,000.00	250,000.00	0.00	250,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	100,000.00	0.00	100,000.00
22021007	WELFARE PACKAGES	200,000.00	0.00	0.00	0.00
	TOTAL	9,982,000.00	12,782,000.00	0.00	12,782,000.00
016100300100	Bureau of Research and Policy Analysis (REPA) - SSG	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	200,000.00	0.00	200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	250,000.00	1,250,000.00	0.00	1,250,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	1,550,000.00	0.00	1,550,000.00
22020501	LOCAL TRAINING	250,000.00	250,000.00	0.00	250,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	1,500,000.00	0.00	1,500,000.00
22021001	REFRESHMENT & MEALS	200,000.00	3,700,000.00	0.00	3,700,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	7,200,000.00	0.00	7,200,000.00
	TOTAL	1,650,000.00	15,650,000.00	0.00	15,650,000.00
016100400100	Office of the Secretary to State Government - (EXCO)	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
22020204	SATELLITE BROADCASTING ACCESS CHARGES	115,000.00	115,000.00	0.00	115,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	2,400,000.00	600,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	400,000.00	400,000.00	0.00	400,000.00

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22020306	PRINTING OF SECURITY DOCUMENTS	600,000.00	600,000.00	0.00	600,000.00
22020309	UNIFORMS & OTHER CLOTHING	200,000.00	200,000.00	0.00	200,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	850,000.00	850,000.00	0.00	850,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	550,000.00	550,000.00	0.00	550,000.00
22020801	MOTOR VEHICLE FUEL COST	1,750,000.00	1,750,000.00	0.00	1,750,000.00
22021001	REFRESHMENT & MEALS	11,332,600.00	11,332,600.00	2,430,000.00	8,902,600.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,000,000.00	4,000,000.00	0.00	4,000,000.00
	TOTAL	22,797,600.00	22,797,600.00	4,830,000.00	17,967,600.00
016100500100	Liaison Office Lagos	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	1,500,000.00	83,000.00	1,417,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,141,849.00	4,141,849.00	230,000.00	3,911,849.00
22020201	ELECTRICITY CHARGES	300,000.00	300,000.00	0.00	300,000.00
22020202	TELEPHONE CHARGES	200,000.00	200,000.00	20,000.00	180,000.00
22020203	INTERNET ACCESS CHARGES	250,000.00	250,000.00	20,000.00	230,000.00
22020205	WATER RATES	140,000.00	140,000.00	0.00	140,000.00
22020206	SEWERAGE CHARGES	44,800.00	44,800.00	0.00	44,800.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	512,616.00	512,616.00	250,000.00	262,616.00
22020303	NEWSPAPERS	52,500.00	52,500.00	0.00	52,500.00
22020304	MAGAZINES & PERIODICALS	8,400.00	8,400.00	0.00	8,400.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	275,800.00	275,800.00	0.00	275,800.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,572,200.00	3,572,200.00	90,000.00	3,482,200.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,236,000.00	1,236,000.00	25,000.00	1,211,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,972,000.00	1,972,000.00	630,000.00	1,342,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	350,000.00	350,000.00	0.00	350,000.00
22020601	SECURITY SERVICES	168,000.00	168,000.00	0.00	168,000.00
22020603	RESIDENTIAL RENT	2,695,000.00	2,695,000.00	610,000.00	2,085,000.00
22020605	CLEANING & FUMIGATION SERVICES	29,400.00	29,400.00	0.00	29,400.00
22020801	MOTOR VEHICLE FUEL COST	1,900,000.00	1,900,000.00	520,000.00	1,380,000.00
22020803	PLANT / GENERATOR FUEL COST	147,000.00	147,000.00	0.00	147,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	24,500.00	24,500.00	3,855.23	20,644.77
22021001	REFRESHMENT & MEALS	350,000.00	350,000.00	210,000.00	140,000.00
22021003	PUBLICITY & ADVERTISEMENTS	55,860.00	55,860.00	0.00	55,860.00
22021004	MEDICAL EXPENSES-LOCAL	253,225.00	253,225.00	0.00	253,225.00
22021006	POSTAGES & COURIER SERVICES	245,000.00	245,000.00	30,000.00	215,000.00
22021007	WELFARE PACKAGES	595,350.00	595,350.00	280,000.00	315,350.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	220,500.00	220,500.00	0.00	220,500.00
	TOTAL	21,240,000.00	21,240,000.00	3,001,855.23	18,238,144.77
016100600100	Liaison Office Kaduna	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	101,000.00	899,000.00
22020201	ELECTRICITY CHARGES	400,000.00	400,000.00	10,000.00	390,000.00
22020203	INTERNET ACCESS CHARGES	300,000.00	300,000.00	20,000.00	280,000.00
22020205	WATER RATES	150,000.00	150,000.00	10,000.00	140,000.00
22020206	SEWERAGE CHARGES	250,000.00	250,000.00	0.00	250,000.00

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22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,500,000.00	580,000.00	920,000.00
22020303	NEWSPAPERS	26,460.00	26,460.00	0.00	26,460.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	363,300.00	363,300.00	0.00	363,300.00
22020309	UNIFORMS & OTHER CLOTHING	136,500.00	136,500.00	0.00	136,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,500,000.00	2,500,000.00	2,471,000.00	29,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	200,000.00	200,000.00	0.00	200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	209,000.00	291,000.00
22020406	OTHER MAINTENANCE SERVICES	200,000.00	200,000.00	145,000.00	55,000.00
22020601	SECURITY SERVICES	277,116.00	277,116.00	0.00	277,116.00
22020603	RESIDENTIAL RENT	2,100,000.00	2,100,000.00	0.00	2,100,000.00
22020605	CLEANING & FUMIGATION SERVICES	200,000.00	200,000.00	60,000.00	140,000.00
22020801	MOTOR VEHICLE FUEL COST	1,401,204.00	1,401,204.00	140,000.00	1,261,204.00
22020803	PLANT / GENERATOR FUEL COST	495,420.00	495,420.00	0.00	495,420.00
22020806	COOKING GAS/FUEL COST	200,000.00	200,000.00	0.00	200,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	10,000.00	10,000.00	5,061.71	4,938.29
22021001	REFRESHMENT & MEALS	550,000.00	550,000.00	545,000.00	5,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	550,000.00	550,000.00	0.00	550,000.00
22021004	MEDICAL EXPENSES-LOCAL	350,000.00	350,000.00	30,000.00	320,000.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	150,000.00	350,000.00
	TOTAL	14,160,000.00	14,160,000.00	4,476,061.71	9,683,938.29
016100700100	Liaison Office Abuja/Lodge	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	2,000,000.00	1,461,400.00	538,600.00
22020201	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	645,515.00	2,354,485.00
22020202	TELEPHONE CHARGES	100,000.00	100,000.00	40,000.00	60,000.00
22020203	INTERNET ACCESS CHARGES	325,000.00	325,000.00	90,000.00	235,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,000,000.00	1,000,000.00	197,450.00	802,550.00
22020205	WATER RATES	700,000.00	700,000.00	200,000.00	500,000.00
22020206	SEWERAGE CHARGES	2,000,000.00	2,000,000.00	495,000.00	1,505,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	4,000,000.00	1,690,000.00	2,310,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	7,000,000.00	200,000.00	6,800,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,000,000.00	4,000,000.00	821,900.00	3,178,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	400,000.00	400,000.00	200,000.00	200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	0.00	2,000,000.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00	744,100.00	255,900.00
22020605	CLEANING & FUMIGATION SERVICES	2,000,000.00	2,000,000.00	46,000.00	1,954,000.00
22020801	MOTOR VEHICLE FUEL COST	6,815,000.00	6,815,000.00	420,000.00	6,395,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000.00	500,000.00	0.00	500,000.00
22020803	PLANT / GENERATOR FUEL COST	11,000,000.00	11,000,000.00	1,585,000.00	9,415,000.00
22020806	COOKING GAS/FUEL COST	200,000.00	200,000.00	0.00	200,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	584.50	99,415.50
22021001	REFRESHMENT & MEALS	6,000,000.00	6,000,000.00	700,000.00	5,300,000.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	360,000.00	1,640,000.00
	TOTAL	56,640,000.00	56,640,000.00	9,896,949.50	46,743,050.50

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014900100100	Local Government Service Commission	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	25,300,564.36	27,300,564.36	26,503,147.20	797,417.16
22020201	ELECTRICITY CHARGES	85,890.00	85,890.00	0.00	85,890.00
22020203	INTERNET ACCESS CHARGES	600,000.00	600,000.00	69,000.00	531,000.00
22020205	WATER RATES	105,000.00	105,000.00	45,500.00	59,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	700,000.00	700,000.00	114,700.00	585,300.00
22020303	NEWSPAPERS	42,000.00	42,000.00	22,100.00	19,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,050,000.00	1,050,000.00	362,000.00	688,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	230,650.00	769,350.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	586,950.00	586,950.00	0.00	586,950.00
22020501	LOCAL TRAINING	201,891.00	201,891.00	0.00	201,891.00
22020501	LOCAL TRAINING	120,000,000.00	120,000,000.00	116,224,030.00	3,775,970.00
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	300,000.00	180,800.00	119,200.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	200,000.00	50,800.00	149,200.00
22020803	PLANT / GENERATOR FUEL COST	1,172,969.00	1,172,969.00	150,000.00	1,022,969.00
22021001	REFRESHMENT & MEALS	1,035,300.00	1,035,300.00	274,450.00	760,850.00
	TOTAL	152,380,564.36	154,380,564.36	144,227,177.20	10,153,387.16
021500100100	Ministry of Agriculture & Food Security	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	550,636,649.32	604,636,649.32	602,922,483.75	1,714,165.57
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,800,000.00	1,800,000.00	1,570,000.00	230,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,860,000.00	3,860,000.00	3,730,000.00	130,000.00
22020201	ELECTRICITY CHARGES	1,400,000.00	1,400,000.00	120,000.00	1,280,000.00
22020205	WATER RATES	350,000.00	350,000.00	0.00	350,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,600,000.00	1,600,000.00	1,585,000.00	15,000.00
22020302	BOOKS	214,636.80	214,636.80	0.00	214,636.80
22020303	NEWSPAPERS	70,000.00	70,000.00	20,000.00	50,000.00
22020304	MAGAZINES & PERIODICALS	70,000.00	70,000.00	0.00	70,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	900,000.00	900,000.00	868,000.00	32,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	70,000.00	70,000.00	0.00	70,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	290,228.40	290,228.40	0.00	290,228.40
22020309	UNIFORMS & OTHER CLOTHING	73,500.00	73,500.00	0.00	73,500.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	159,460.00	159,460.00	0.00	159,460.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	175,000.00	175,000.00	0.00	175,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,350,000.00	1,345,000.00	1,030,000.00	315,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	175,000.00	175,000.00	125,000.00	50,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,801,731.00	3,806,731.00	3,805,000.00	1,731.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	742,350.00	742,350.00	235,000.00	507,350.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	295,680.00	295,680.00	275,000.00	20,680.00
22020406	OTHER MAINTENANCE SERVICES	70,000.00	70,000.00	55,000.00	15,000.00
22020408	MAINTENANCE OF SEA BOATS	56,918.40	56,918.40	0.00	56,918.40
22020501	LOCAL TRAINING	900,000.00	900,000.00	0.00	900,000.00
22020601	SECURITY SERVICES	210,000.00	210,000.00	0.00	210,000.00
22020705	ARCHITECTURAL SERVICES	184,800.00	184,800.00	0.00	184,800.00
22020706	SURVEYING SERVICES	210,000.00	210,000.00	0.00	210,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

22020801	MOTOR VEHICLE FUEL COST	1,950,000.00	1,950,000.00	1,397,000.00	553,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	450,000.00	450,000.00	0.00	450,000.00
22020803	PLANT / GENERATOR FUEL COST	40,000.00	40,000.00	20,000.00	20,000.00
22020805	SEA BOAT FUEL COST	140,000.00	140,000.00	0.00	140,000.00
22020806	COOKING GAS/FUEL COST	140,000.00	140,000.00	0.00	140,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,500.00	3,500.00	0.00	3,500.00
22021001	REFRESHMENT & MEALS	961,915.00	961,915.00	925,000.00	36,915.00
22021002	HONORARIUM & SITTING ALLOWANCE	875,000.00	875,000.00	722,000.00	153,000.00
22021003	PUBLICITY & ADVERTISEMENTS	532,840.00	532,840.00	0.00	532,840.00
22021004	MEDICAL EXPENSES-LOCAL	230,440.00	230,440.00	0.00	230,440.00
22021006	POSTAGES & COURIER SERVICES	27,720.00	27,720.00	0.00	27,720.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	211,960.00	211,960.00	0.00	211,960.00
22021009	SPORTING ACTIVITIES	70,000.00	70,000.00	0.00	70,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,319,600.00	2,319,600.00	0.00	2,319,600.00
22021042	RECURRENT ADJUSTMENT	5,000,000.00	5,000,000.00	0.00	5,000,000.00
	TOTAL	582,618,928.92	636,618,928.92	619,404,483.75	17,214,445.17
021502100100	Akperan Orshi Polytechnic, Yandev.	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	1,155,977,970.00	1,180,977,970.00	1,179,221,892.64	1,756,077.36
21020101	NON REGULAR ALLOWANCES	10,000,000.00	10,500,000.00	10,435,338.74	64,661.26
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	4,000,000.00	641,500.00	3,358,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	10,000,000.00	3,031,700.00	6,968,300.00
22020703	LEGAL SERVICES	0.00	2,000,000.00	1,807,494.00	192,506.00
22020202	TELEPHONE CHARGES	175,000.00	4,175,000.00	1,524,194.00	2,650,806.00
22020203	INTERNET ACCESS CHARGES	3,500,000.00	3,500,000.00	98,500.00	3,401,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	420,000.00	420,000.00	155,500.00	264,500.00
22020205	WATER RATES	1,400,000.00	1,400,000.00	47,000.00	1,353,000.00
22020206	SEWERAGE CHARGES	350,000.00	350,000.00	0.00	350,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,979,555.00	1,479,555.00	706,700.00	772,855.00
22020302	BOOKS	350,000.00	350,000.00	10,000.00	340,000.00
22020303	NEWSPAPERS	350,000.00	350,000.00	0.00	350,000.00
22020304	MAGAZINES & PERIODICALS	210,000.00	210,000.00	0.00	210,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,150,000.00	5,150,000.00	5,127,500.00	22,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,616,095.00	3,616,095.00	2,249,800.00	1,366,295.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	700,000.00	700,000.00	210,000.00	490,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	350,000.00	350,000.00	0.00	350,000.00
22020309	UNIFORMS & OTHER CLOTHING	700,000.00	700,000.00	2,950.00	697,050.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	350,000.00	3,000,000.00	2,145,000.00	855,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	525,000.00	525,000.00	22,500.00	502,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,750,000.00	4,000,000.00	2,683,900.00	1,316,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	245,000.00	245,000.00	0.00	245,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,076,660.00	2,076,660.00	329,700.00	1,746,960.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	875,000.00	875,000.00	185,000.00	690,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,059,702.00	3,000,000.00	42,800.00	2,957,200.00
22020406	OTHER MAINTENANCE SERVICES	850,000.00	3,000,000.00	1,916,200.00	1,083,800.00
22020413	MINOR ROAD MAINTENANCE	1,400,000.00	1,400,000.00	0.00	1,400,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

22020501	LOCAL TRAINING	278,674,933.20	278,674,933.20	2,407,494.00	276,267,439.20
22020601	SECURITY SERVICES	5,950,000.00	5,950,000.00	599,500.00	5,350,500.00
22020605	CLEANING & FUMIGATION SERVICES	385,000.00	1,000,000.00	752,100.00	247,900.00
22020701	FINANCIAL CONSULTING	8,132,600.00	8,132,600.00	0.00	8,132,600.00
22020702	INFORMATION TECHNOLOGY CONSULTING	350,000.00	350,000.00	0.00	350,000.00
22020705	ARCHITECTURAL SERVICES	4,065,950.00	4,065,950.00	300,000.00	3,765,950.00
22020801	MOTOR VEHICLE FUEL COST	4,000,000.00	7,000,000.00	6,714,650.00	285,350.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	175,000.00	1,000,000.00	234,000.00	766,000.00
22020803	PLANT / GENERATOR FUEL COST	700,000.00	2,500,000.00	857,090.00	1,642,910.00
22020806	COOKING GAS/FUEL COST	70,000.00	1,000,000.00	0.00	1,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	245,000.00	500,000.00	0.00	500,000.00
22020902	INSURANCE PREMIUM	7,000,000.00	7,000,000.00	0.00	7,000,000.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	2,023,200.00	2,976,800.00
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	10,000,000.00	1,590,000.00	8,410,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,137,045.00	2,000,000.00	950,000.00	1,050,000.00
22021004	MEDICAL EXPENSES-LOCAL	525,000.00	525,000.00	0.00	525,000.00
22021006	POSTAGES & COURIER SERVICES	105,000.00	105,000.00	0.00	105,000.00
22021007	WELFARE PACKAGES	6,947,647.00	6,947,647.00	6,085,500.00	862,147.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	952,000.00	952,000.00	0.00	952,000.00
22021009	SPORTING ACTIVITIES	1,750,000.00	1,750,000.00	0.00	1,750,000.00
22021010	DIRECT TEACHING & LABORATORY COST	350,000.00	700,000.00	0.00	700,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	350,000.00	350,000.00	250,000.00	100,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	3,500,000.00	3,500,000.00	585,000.00	2,915,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	700,000.00	700,000.00	0.00	700,000.00
	TOTAL	1,535,425,157.20	1,598,053,410.20	1,235,943,703.38	362,109,706.82
021510200100	Bureau of Agricultural Development & Mechanization	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	104,839,034.82	700,000,000.00	71,968,532.98	628,031,467.02
21020101	NON REGULAR ALLOWANCES	70,000,000.00	70,000,000.00	0.00	70,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	50,000,000.00	0.00	50,000,000.00
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	0.00	2,000,000.00
22020203	INTERNET ACCESS CHARGES	1,000,000.00	2,000,000.00	0.00	2,000,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,000,000.00	1,200,000.00	0.00	1,200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	5,500,000.00	0.00	5,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,000,000.00	10,000,000.00	0.00	10,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	15,000,000.00	0.00	15,000,000.00
22020406	OTHER MAINTENANCE SERVICES	900,000.00	1,500,000.00	0.00	1,500,000.00
22020501	LOCAL TRAINING	4,000,000.00	15,000,000.00	0.00	15,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	800,000.00	2,000,000.00	0.00	2,000,000.00
22020801	MOTOR VEHICLE FUEL COST	2,400,000.00	18,000,000.00	0.00	18,000,000.00
22020803	PLANT / GENERATOR FUEL COST	7,500,000.00	55,000,000.00	0.00	55,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	80,000.00	300,000.00	0.00	300,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	22,000,000.00	0.00	22,000,000.00
	TOTAL	225,519,034.82	969,500,000.00	71,968,532.98	897,531,467.02

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

022000100100	Ministry of Finance	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	115,000,000.00	117,000,000.00	116,628,014.90	371,985.10
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,245,000.00	29,245,000.00	80,000.00	29,165,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	17,500,000.00	67,500,000.00	22,886,120.00	44,613,880.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	14,800,000.00	214,800,000.00	204,615,226.00	10,184,774.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	600,000,000.00	1,100,000,000.00	1,097,455,527.62	2,544,472.38
22020201	ELECTRICITY CHARGES	140,000.00	80,000.00	0.00	80,000.00
22020202	TELEPHONE CHARGES	350,000.00	350,000.00	0.00	350,000.00
22020203	INTERNET ACCESS CHARGES	2,200,000.00	2,200,000.00	2,050,000.00	150,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	70,000.00	70,000.00	0.00	70,000.00
22020205	WATER RATES	70,000.00	130,000.00	120,000.00	10,000.00
22020206	SEWERAGE CHARGES	35,000.00	35,000.00	0.00	35,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	30,000,000.00	30,000,000.00	4,841,000.00	25,159,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	35,000,000.00	35,000,000.00	19,524,500.00	15,475,500.00
22020302	BOOKS	350,000.00	350,000.00	0.00	350,000.00
22020303	NEWSPAPERS	88,200.00	88,200.00	80,000.00	8,200.00
22020304	MAGAZINES & PERIODICALS	105,000.00	105,000.00	0.00	105,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	7,000,000.00	7,000,000.00	1,800,250.00	5,199,750.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	44,100,000.00	44,100,000.00	13,248,500.00	30,851,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	1,428,000.00	3,572,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,750,000.00	1,750,000.00	35,500.00	1,714,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,462,860.00	1,462,860.00	220,100.00	1,242,760.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	15,000,000.00	15,000,000.00	468,200.00	14,531,800.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,400,000.00	1,400,000.00	0.00	1,400,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	200,000.00	200,000.00	0.00	200,000.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00	5,000,000.00
22020502	INTERNATIONAL TRAINING	50,000,000.00	50,000,000.00	0.00	50,000,000.00
22020601	SECURITY SERVICES	600,000.00	600,000.00	81,000.00	519,000.00
22020605	CLEANING & FUMIGATION SERVICES	2,940,000.00	2,940,000.00	0.00	2,940,000.00
22020701	FINANCIAL CONSULTING	1,314,152,861.54	314,152,861.54	0.00	314,152,861.54
22020701	FINANCIAL CONSULTING	1,685,847,138.46	978,847,138.46	455,000,000.00	523,847,138.46
22020702	INFORMATION TECHNOLOGY CONSULTING	20,000,000.00	20,000,000.00	0.00	20,000,000.00
22020709	AUDITING OF ACCOUNTS	2,500,000.00	2,500,000.00	0.00	2,500,000.00
22020801	MOTOR VEHICLE FUEL COST	3,500,000.00	3,500,000.00	1,357,500.00	2,142,500.00
22020803	PLANT / GENERATOR FUEL COST	250,000,000.00	250,000,000.00	1,057,000.00	248,943,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,050,000.00	1,050,000.00	10,786.21	1,039,213.79
22020902	INSURANCE PREMIUM	7,000,000.00	7,000,000.00	0.00	7,000,000.00
22021001	REFRESHMENT & MEALS	4,736,970.00	4,736,970.00	1,380,000.00	3,356,970.00
22021002	HONORARIUM & SITTING ALLOWANCE	800,000.00	800,000.00	690,000.00	110,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	243,550.00	1,756,450.00
22021004	MEDICAL EXPENSES-LOCAL	700,000.00	7,700,000.00	6,634,000.00	1,066,000.00
22021006	POSTAGES & COURIER SERVICES	350,000.00	350,000.00	25,550.00	324,450.00
22021007	WELFARE PACKAGES	20,000,000.00	20,000,000.00	6,014,000.00	13,986,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,700,000.00	3,700,000.00	1,080,000.00	2,620,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	60,000,000.00	60,000,000.00	0.00	60,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	12,600,000.00	1,512,600,000.00	1,452,070,123.79	60,529,876.21

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22021041	CONTINGENCY	2,500,000,000.00	8,962,375,052.00	0.00	8,962,375,052.00
22021042	RECURRENT ADJUSTMENT	3,028,200.00	3,028,200.00	0.00	3,028,200.00
22040109	GRANTS TO COMMUNITIES/NGOs	3,028,200.00	3,028,200.00	0.00	3,028,200.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	14,000,000.00	14,000,000.00	0.00	14,000,000.00
	TOTAL	6,868,399,430.00	13,902,774,482.00	3,411,124,448.52	10,491,650,033.48
022000700100	Office of the Accountant-General	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	337,526,514.70	363,526,514.70	362,610,662.45	915,852.25
21030103	DEATH BENEFITS	1,000,000.00	1,000,000.00	90,000.00	910,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,800,000.00	10,800,000.00	62,000.00	10,738,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,480,000.00	4,480,000.00	4,473,560.00	6,440.00
22020202	TELEPHONE CHARGES	43,120.00	43,120.00	0.00	43,120.00
22020202	TELEPHONE CHARGES	200,000.00	200,000.00	100,000.00	100,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	2,800,000.00	7,800,000.00	3,000,000.00	4,800,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,000,000.00	54,837,493.40	40,484,500.00	14,352,993.40
22020302	BOOKS	168,000.00	168,000.00	3,000.00	165,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,156,000.00	2,156,000.00	1,078,000.00	1,078,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	10,800,000.00	5,800,000.00	100,000.00	5,700,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	8,624,000.00	8,624,000.00	1,128,000.00	7,496,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,156,000.00	2,156,000.00	1,070,000.00	1,086,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,371,600.00	2,371,600.00	0.00	2,371,600.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,120,000.00	1,120,000.00	0.00	1,120,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,480,000.00	4,480,000.00	177,500.00	4,302,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	320,600.00	320,600.00	52,000.00	268,600.00
22020406	OTHER MAINTENANCE SERVICES	1,293,600.00	1,293,600.00	401,650.00	891,950.00
22020501	LOCAL TRAINING	5,760,000.00	5,760,000.00	0.00	5,760,000.00
22020602	OFFICE RENT	10,500,000.00	10,500,000.00	0.00	10,500,000.00
22020701	FINANCIAL CONSULTING	2,800,000.00	2,800,000.00	0.00	2,800,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	8,120,000.00	8,120,000.00	0.00	8,120,000.00
22020801	MOTOR VEHICLE FUEL COST	3,500,000.00	3,500,000.00	831,500.00	2,668,500.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,680,000.00	1,680,000.00	971,000.00	709,000.00
22020803	PLANT / GENERATOR FUEL COST	1,120,000.00	1,120,000.00	1,023,500.00	96,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,822,789.50	2,822,789.50	18,039.68	2,804,749.82
22020904	OTHER CRF BANK CHARGES	163,837,493.40	123,000,000.00	5,272,829.62	117,727,170.38
22021001	REFRESHMENT & MEALS	5,646,740.00	5,646,740.00	4,885,100.00	761,640.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,680,000.00	1,680,000.00	125,000.00	1,555,000.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	240,000.00	260,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,800,000.00	1,800,000.00	560,000.00	1,240,000.00
22021006	POSTAGES & COURIER SERVICES	210,000.00	210,000.00	21,000.00	189,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,800,000.00	5,800,000.00	0.00	5,800,000.00
	TOTAL	620,116,457.60	646,116,457.60	428,778,841.75	217,337,615.85
022000700500	Debt Management Office	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	9,514,908.00	9,514,908.00	0.00	9,514,908.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	1,500,000.00	0.00	1,500,000.00

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22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020203	INTERNET ACCESS CHARGES	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	500,000.00	500,000.00	0.00	500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020302	BOOKS	100,000.00	100,000.00	0.00	100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	2,000,000.00	0.00	2,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	0.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	300,000.00	0.00	300,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	600,000.00	600,000.00	0.00	600,000.00
22020406	OTHER MAINTENANCE SERVICES	500,000.00	500,000.00	0.00	500,000.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	0.00	2,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	120,000.00	120,000.00	0.00	120,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	2,000,000.00	0.00	2,000,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	500,000.00	0.00	500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	0.00	50,000.00
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	0.00	500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	2,000,000.00	0.00	2,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	0.00	5,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00
22021006	POSTAGES & COURIER SERVICES	200,000.00	200,000.00	0.00	200,000.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	500,000.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	1,000,000,000.00	1,000,000,000.00	693,630,722.08	306,369,277.92
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	1,836,428,291.73	1,836,428,291.73	1,438,090,576.00	398,337,715.73
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	500,000,000.00	2,547,288,160.42	2,545,398,031.94	1,890,128.48
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	100,000,000.00	100,000,000.00	0.00	100,000,000.00
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	100,000,000.00	234,312,148.00	117,156,074.00	117,156,074.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	3,154,948,334.39	2,706,544,076.84	2,678,750,489.89	27,793,586.95
	TOTAL	6,727,761,534.12	8,460,957,584.99	7,473,025,893.91	987,931,691.08
022000800100	Benue State Internal Revenue Service (BIRS)	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	767,586,658.00	773,586,658.00	773,040,841.53	545,816.47
21020101	NON REGULAR ALLOWANCES	5,080,153.00	5,080,153.00	4,480,000.00	600,153.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000.00	30,000,000.00	28,824,050.00	1,175,950.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	30,000,000.00	28,522,500.00	1,477,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	10,500,000.00	10,500,000.00	2,500,000.00	8,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	7,000,000.00	1,800,000.00	5,200,000.00
22020201	ELECTRICITY CHARGES	14,000,000.00	14,000,000.00	9,353,464.44	4,646,535.56
22020202	TELEPHONE CHARGES	2,100,000.00	2,100,000.00	2,030,000.00	70,000.00
22020203	INTERNET ACCESS CHARGES	10,000,000.00	10,000,000.00	9,784,050.00	215,950.00
22020205	WATER RATES	3,000,000.00	3,000,000.00	1,000,000.00	2,000,000.00
22020206	SEWERAGE CHARGES	70,000.00	70,000.00	0.00	70,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	77,000,000.00	77,000,000.00	63,356,575.00	13,643,425.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000,000.00	50,000,000.00	49,522,000.00	478,000.00
22020302	BOOKS	350,000.00	350,000.00	145,000.00	205,000.00
22020303	NEWSPAPERS	700,000.00	700,000.00	440,000.00	260,000.00
22020304	MAGAZINES & PERIODICALS	70,000.00	70,000.00	70,000.00	0.00

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22020305	PRINTING OF NON SECURITY DOCUMENTS	42,000,000.00	42,000,000.00	41,975,750.00	24,250.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,500,000.00	53,500,000.00	50,738,661.25	2,761,338.75
22020309	UNIFORMS & OTHER CLOTHING	10,500,000.00	10,500,000.00	9,440,250.00	1,059,750.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	35,000,000.00	35,000,000.00	29,096,737.81	5,903,262.19
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	3,685,000.00	1,315,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	20,000,000.00	19,936,126.50	63,873.50
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	5,000,000.00	2,534,000.00	2,466,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	8,400,000.00	8,400,000.00	6,505,000.00	1,895,000.00
22020406	OTHER MAINTENANCE SERVICES	7,000,000.00	7,000,000.00	5,999,600.00	1,000,400.00
22020501	LOCAL TRAINING	35,000,000.00	65,000,000.00	64,337,500.00	662,500.00
22020502	INTERNATIONAL TRAINING	7,000,000.00	7,000,000.00	0.00	7,000,000.00
22020601	SECURITY SERVICES	50,000,000.00	280,000,000.00	277,829,750.00	2,170,250.00
22020602	OFFICE RENT	15,000,000.00	15,000,000.00	12,575,593.75	2,424,406.25
22020605	CLEANING & FUMIGATION SERVICES	30,800,000.00	100,800,000.00	99,058,875.00	1,741,125.00
22020701	FINANCIAL CONSULTING	80,000,000.00	1,380,000,000.00	1,307,133,883.74	72,866,116.26
22020702	INFORMATION TECHNOLOGY CONSULTING	3,500,000.00	3,500,000.00	500,000.00	3,000,000.00
22020703	LEGAL SERVICES	42,000,000.00	94,000,000.00	93,426,656.91	573,343.09
22020801	MOTOR VEHICLE FUEL COST	140,000,000.00	140,000,000.00	128,796,800.00	11,203,200.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	10,000,000.00	10,000,000.00	1,550,000.00	8,450,000.00
22020803	PLANT / GENERATOR FUEL COST	86,000,000.00	129,000,000.00	128,870,000.00	130,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	350,000.00	350,000.00	197,905.17	152,094.83
22020902	INSURANCE PREMIUM	3,500,000.00	3,500,000.00	0.00	3,500,000.00
22021001	REFRESHMENT & MEALS	15,657,155.50	15,657,155.50	15,593,150.00	64,005.50
22021002	HONORARIUM & SITTING ALLOWANCE	25,004,000.00	30,004,000.00	29,965,875.00	38,125.00
22021003	PUBLICITY & ADVERTISEMENTS	30,000,000.00	45,000,000.00	44,741,508.32	258,491.68
22021004	MEDICAL EXPENSES-LOCAL	5,600,000.00	5,600,000.00	2,293,000.00	3,307,000.00
22021006	POSTAGES & COURIER SERVICES	2,000,347.36	2,000,347.36	286,125.84	1,714,221.52
22021007	WELFARE PACKAGES	49,000,000.00	49,000,000.00	48,908,000.00	92,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	20,000,000.00	37,000,000.00	36,368,812.85	631,187.15
22021021	SPECIAL DAYS/CELEBRATIONS	1,750,000.00	1,750,000.00	1,570,000.00	180,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	3,000,000.00	3,000,000.00	1,537,800.00	1,462,200.00
	TOTAL	1,787,018,313.86	3,617,018,313.86	3,440,320,843.11	176,697,470.75
022200100100	Ministry of Industry, Trade & Investment	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	74,822,942.80	114,822,942.80	113,369,158.89	1,453,783.91
21020101	NON REGULAR ALLOWANCES	141,866,916.08	141,866,916.08	109,579,368.01	32,287,548.07
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	984,014.00	984,014.00	912,000.00	72,014.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	389,700.00	469,700.00	465,000.00	4,700.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	3,000,000.00	3,000,000.00	225,000.00	2,775,000.00
22020201	ELECTRICITY CHARGES	123,774.00	123,774.00	122,000.00	1,774.00
22020202	TELEPHONE CHARGES	178,717.00	178,717.00	173,000.00	5,717.00
22020203	INTERNET ACCESS CHARGES	609,000.00	609,000.00	90,000.00	519,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	165,200.00	165,200.00	0.00	165,200.00
22020205	WATER RATES	197,050.00	197,050.00	147,000.00	50,050.00
22020206	SEWERAGE CHARGES	58,450.00	58,450.00	40,000.00	18,450.00

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22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	392,276.00	542,276.00	507,000.00	35,276.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,000,000.00	2,000,000.00	1,100,000.00	900,000.00
22020302	BOOKS	353,717.00	353,717.00	310,000.00	43,717.00
22020303	NEWSPAPERS	163,786.00	163,786.00	77,000.00	86,786.00
22020304	MAGAZINES & PERIODICALS	160,440.00	160,440.00	0.00	160,440.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	417,253.00	517,253.00	517,000.00	253.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,000,000.00	1,750,000.00	0.00	1,750,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	749,931.00	749,931.00	98,000.00	651,931.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,400,000.00	1,400,000.00	0.00	1,400,000.00
22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	525,000.00	525,000.00	0.00	525,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	684,843.00	684,843.00	429,500.00	255,343.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,000,000.00	2,000,000.00	0.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	142,184.00	142,184.00	9,000.00	133,184.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	125,769.00	125,769.00	0.00	125,769.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	280,000.00	280,000.00	211,300.00	68,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	93,233.00	93,233.00	34,000.00	59,233.00
22020406	OTHER MAINTENANCE SERVICES	139,300.00	139,300.00	0.00	139,300.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	3,180,466.00	3,180,466.00	1,961,850.00	1,218,616.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	10,000,000.00	10,000,000.00	0.00	10,000,000.00
22020501	LOCAL TRAINING	442,460.00	442,460.00	356,660.00	85,800.00
22020701	FINANCIAL CONSULTING	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020601	SECURITY SERVICES	719,649.00	719,649.00	0.00	719,649.00
22020602	OFFICE RENT	1,901,158.00	1,901,158.00	0.00	1,901,158.00
22020605	CLEANING & FUMIGATION SERVICES	1,414,483.00	1,414,483.00	0.00	1,414,483.00
22020701	FINANCIAL CONSULTING	385,831.00	385,831.00	280,000.00	105,831.00
22020701	FINANCIAL CONSULTING	10,000,000.00	10,000,000.00	0.00	10,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,091,776.00	1,091,776.00	0.00	1,091,776.00
22020704	ENGINEERING SERVICES	2,205,776.00	2,205,776.00	0.00	2,205,776.00
22020801	MOTOR VEHICLE FUEL COST	2,905,420.00	2,905,420.00	1,250,500.00	1,654,920.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	369,439.00	369,439.00	0.00	369,439.00
22020803	PLANT / GENERATOR FUEL COST	1,251,600.00	1,251,600.00	20,000.00	1,231,600.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,028,800.00	1,028,800.00	15,439.10	1,013,360.90
22020902	INSURANCE PREMIUM	760,000.00	760,000.00	0.00	760,000.00
22021001	REFRESHMENT & MEALS	1,054,480.00	1,054,480.00	344,000.00	710,480.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,240,000.00	2,240,000.00	235,000.00	2,005,000.00
22021003	PUBLICITY & ADVERTISEMENTS	924,014.00	924,014.00	90,000.00	834,014.00
22021004	MEDICAL EXPENSES-LOCAL	1,449,000.00	1,449,000.00	0.00	1,449,000.00
22021006	POSTAGES & COURIER SERVICES	84,000.00	84,000.00	0.00	84,000.00
22021007	WELFARE PACKAGES	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	3,000,000.00	38,900,000.00	0.00	38,900,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	709,296.00	709,296.00	0.00	709,296.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	700,000.00	700,000.00	0.00	700,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,100,000.00	2,100,000.00	0.00	2,100,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	50,000,000.00	50,000,000.00	0.00	50,000,000.00
22021042	RECURRENT ADJUSTMENT	870,000.00	870,000.00	0.00	870,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	1,000,000.00	0.00	1,000,000.00

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22040109	GRANTS TO COMMUNITIES/NGOs	500,000.00	500,000.00	0.00	500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	3,000,000.00	3,000,000.00	0.00	3,000,000.00
22020709	AUDITING OF ACCOUNTS	500,000.00	500,000.00	0.00	500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,000,000.00	2,000,000.00	0.00	2,000,000.00
22020710	OTHER GENERAL SERVICES	600,000.00	600,000.00	0.00	600,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	3,000,000.00	3,000,000.00	0.00	3,000,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	100,000.00	100,000.00	0.00	100,000.00
	TOTAL	356,511,143.88	432,491,143.88	241,968,776.00	190,522,367.88
022800100100	Ministry of Science, Technology & Innovation	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	77,730,948.02	97,730,948.02	92,420,515.90	5,310,432.12
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	252,500.00	252,500.00	0.00	252,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,000,000.00	9,000,000.00	200,000.00	8,800,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000.00	700,000.00	683,000.00	17,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	168,205.00	168,205.00	0.00	168,205.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00	0.00	5,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	900,000.00	900,000.00	0.00	900,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	11,000,000.00	11,000,000.00	0.00	11,000,000.00
22020201	ELECTRICITY CHARGES	3,539,000.00	3,539,000.00	0.00	3,539,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,600,000.00	2,600,000.00	0.00	2,600,000.00
22020203	INTERNET ACCESS CHARGES	1,701,000.00	1,701,000.00	216,000.00	1,485,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	700,000.00	700,000.00	0.00	700,000.00
22020205	WATER RATES	226,800.00	226,800.00	70,000.00	156,800.00
22020206	SEWERAGE CHARGES	56,700.00	56,700.00	0.00	56,700.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	113,400.00	113,400.00	0.00	113,400.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	799,470.00	799,470.00	799,000.00	470.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	226,800.00	226,800.00	130,000.00	96,800.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	850,500.00	850,500.00	0.00	850,500.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	283,500.00	283,500.00	0.00	283,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,134,000.00	3,134,000.00	750,000.00	2,384,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,226,800.00	2,226,800.00	150,000.00	2,076,800.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,500,000.00	3,500,000.00	189,200.00	3,310,800.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	283,500.00	283,500.00	86,000.00	197,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	283,500.00	283,500.00	0.00	283,500.00
22020406	OTHER MAINTENANCE SERVICES	300,000.00	300,000.00	150,000.00	150,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	2,600,000.00	2,600,000.00	0.00	2,600,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	3,840,200.00	3,840,200.00	0.00	3,840,200.00
22020501	LOCAL TRAINING	4,396,900.00	4,396,900.00	0.00	4,396,900.00
22020601	SECURITY SERVICES	226,800.00	226,800.00	60,000.00	166,800.00
22020605	CLEANING & FUMIGATION SERVICES	213,400.00	213,400.00	145,000.00	68,400.00
22020703	LEGAL SERVICES	600,000.00	600,000.00	0.00	600,000.00
22020801	MOTOR VEHICLE FUEL COST	1,134,500.00	1,134,500.00	733,000.00	401,500.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	213,400.00	213,400.00	83,500.00	129,900.00
22020803	PLANT / GENERATOR FUEL COST	680,400.00	680,400.00	386,700.00	293,700.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	99,517.00	483.00
22021001	REFRESHMENT & MEALS	820,000.00	820,000.00	653,300.00	166,700.00

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22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	500,000.00	498,000.00	2,000.00
22021003	PUBLICITY & ADVERTISEMENTS	350,000.00	350,000.00	191,000.00	159,000.00
22021004	MEDICAL EXPENSES-LOCAL	567,000.00	567,000.00	0.00	567,000.00
22021006	POSTAGES & COURIER SERVICES	256,700.00	256,700.00	0.00	256,700.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	2,487,840.00	2,487,840.00	73,000.00	2,414,840.00
22021021	SPECIAL DAYS/CELEBRATIONS	3,134,000.00	3,134,000.00	1,089,300.00	2,044,700.00
22040109	GRANTS TO COMMUNITIES/NGOs	567,000.00	567,000.00	0.00	567,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	567,000.00	567,000.00	0.00	567,000.00
	TOTAL	148,831,763.02	168,831,763.02	99,856,032.90	68,975,730.12
022800100300	Business and Engineering Skills Training (BEST) Centre	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	35,000.00	35,000.00	25,000.00	10,000.00
22020201	ELECTRICITY CHARGES	175,000.00	175,000.00	173,250.00	1,750.00
22020205	WATER RATES	35,000.00	35,000.00	15,000.00	20,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	105,000.00	105,000.00	88,700.00	16,300.00
22020302	BOOKS	175,000.00	175,000.00	169,500.00	5,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	126,000.00	126,000.00	111,250.00	14,750.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	210,000.00	210,000.00	210,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	150,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	350,000.00	350,000.00	322,500.00	27,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	88,053.00	88,053.00	69,000.00	19,053.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	42,000.00	42,000.00	40,800.00	1,200.00
22020406	OTHER MAINTENANCE SERVICES	280,000.00	280,000.00	275,200.00	4,800.00
22020501	LOCAL TRAINING	110,000.00	110,000.00	110,000.00	0.00
22020601	SECURITY SERVICES	210,000.00	210,000.00	210,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	35,000.00	35,000.00	25,350.00	9,650.00
22020803	PLANT / GENERATOR FUEL COST	56,000.00	56,000.00	4,000.00	52,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	14,000.00	14,000.00	4,000.00	10,000.00
22021001	REFRESHMENT & MEALS	35,000.00	35,000.00	24,350.00	10,650.00
22021002	HONORARIUM & SITTING ALLOWANCE	35,000.00	35,000.00	30,000.00	5,000.00
22021003	PUBLICITY & ADVERTISEMENTS	42,000.00	42,000.00	19,000.00	23,000.00
22021004	MEDICAL EXPENSES-LOCAL	35,000.00	35,000.00	35,000.00	0.00
22021007	WELFARE PACKAGES	105,000.00	105,000.00	105,000.00	0.00
22021009	SPORTING ACTIVITIES	35,000.00	35,000.00	25,500.00	9,500.00
22021010	DIRECT TEACHING & LABORATORY COST	280,000.00	280,000.00	276,000.00	4,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	35,000.00	35,000.00	25,500.00	9,500.00
	TOTAL	2,798,053.00	2,798,053.00	2,543,900.00	254,153.00
023400100100	Ministry of Works, Housing and Urban Development	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	118,960,856.77	183,960,856.77	182,708,707.25	1,252,149.52
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	5,000,000.00	35,000.00	4,965,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	3,500,000.00	83,000.00	3,417,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,100,000.00	21,000,000.00	148,000.00	20,852,000.00
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	0.00	500,000.00
22020202	TELEPHONE CHARGES	7,350.00	507,350.00	0.00	507,350.00

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22020203	INTERNET ACCESS CHARGES	35,000.00	535,000.00	0.00	535,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	35,000.00	535,000.00	0.00	535,000.00
22020205	WATER RATES	35,000.00	535,000.00	0.00	535,000.00
22020206	SEWERAGE CHARGES	35,000.00	535,000.00	0.00	535,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	35,000.00	535,000.00	151,000.00	384,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,560,000.00	33,990,323.23	628,000.00	33,362,323.23
22020303	NEWSPAPERS	14,000.00	14,000.00	0.00	14,000.00
22020302	BOOKS	14,000.00	14,000.00	0.00	14,000.00
22020304	MAGAZINES & PERIODICALS	14,000.00	14,000.00	0.00	14,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	150,000.00	150,000.00	0.00	150,000.00
22020309	UNIFORMS & OTHER CLOTHING	2,452,000.00	2,452,000.00	0.00	2,452,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,452,000.00	2,452,000.00	650,000.00	1,802,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	18,100,000.00	18,100,000.00	3,270,000.00	14,830,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	700,000.00	700,000.00	0.00	700,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	840,000.00	840,000.00	0.00	840,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,050,000.00	1,050,000.00	0.00	1,050,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	700,000.00	700,000.00	0.00	700,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	73,500.00	98,500.00	95,000.00	3,500.00
22020406	OTHER MAINTENANCE SERVICES	1,204,350.00	1,204,350.00	70,000.00	1,134,350.00
22020501	LOCAL TRAINING	3,400,000.00	3,375,000.00	0.00	3,375,000.00
22020502	INTERNATIONAL TRAINING	3,400,000.00	3,400,000.00	0.00	3,400,000.00
22020601	SECURITY SERVICES	1,855,700.00	1,855,700.00	0.00	1,855,700.00
22020602	OFFICE RENT	4,000,000.00	4,000,000.00	0.00	4,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	350,000.00	350,000.00	0.00	350,000.00
22020801	MOTOR VEHICLE FUEL COST	1,750,000.00	1,750,000.00	57,000.00	1,693,000.00
22020803	PLANT / GENERATOR FUEL COST	944,300.00	944,300.00	0.00	944,300.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	700,000.00	700,000.00	0.00	700,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	73,500.00	73,500.00	4,556.57	68,943.43
22021001	REFRESHMENT & MEALS	700,000.00	700,000.00	129,000.00	571,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	850,000.00	850,000.00	0.00	850,000.00
22021003	PUBLICITY & ADVERTISEMENTS	420,000.00	420,000.00	55,000.00	365,000.00
22021006	POSTAGES & COURIER SERVICES	154,000.00	154,000.00	0.00	154,000.00
22021004	MEDICAL EXPENSES-LOCAL	350,000.00	350,000.00	110,000.00	240,000.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	500,000.00	0.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	560,000.00	560,000.00	0.00	560,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	70,000.00	70,000.00	0.00	70,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	350,000.00	350,000.00	0.00	350,000.00
22020704	ENGINEERING SERVICES	350,000.00	350,000.00	0.00	350,000.00
22020705	ARCHITECTURAL SERVICES	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020706	SURVEYING SERVICES	700,000.00	700,000.00	0.00	700,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00	0.00	5,000,000.00
	TOTAL	176,544,556.77	306,374,880.00	188,694,263.82	117,680,616.18
023600400100	Benue State Council For Arts and Culture	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	118,506,012.51	127,506,012.51	126,651,256.78	854,755.73
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	700,000.00	700,000.00	124,500.00	575,500.00

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22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,800,000.00	2,000,000.00	1,012,000.00	988,000.00
22020201	ELECTRICITY CHARGES	363,090.00	363,090.00	0.00	363,090.00
22020202	TELEPHONE CHARGES	84,000.00	84,000.00	20,000.00	64,000.00
22020205	WATER RATES	36,750.00	36,750.00	0.00	36,750.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	900,000.00	1,000,000.00	677,000.00	323,000.00
22020302	BOOKS	960,000.00	960,000.00	5,000.00	955,000.00
22020303	NEWSPAPERS	35,000.00	35,000.00	0.00	35,000.00
22020304	MAGAZINES & PERIODICALS	350,000.00	350,000.00	0.00	350,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	400,000.00	400,000.00	15,000.00	385,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	400,000.00	400,000.00	37,500.00	362,500.00
22020309	UNIFORMS & OTHER CLOTHING	1,100,000.00	1,100,000.00	20,000.00	1,080,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	500,000.00	500,000.00	0.00	500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	700,000.00	700,000.00	40,000.00	660,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	700,000.00	700,000.00	0.00	700,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	700,000.00	700,000.00	0.00	700,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	210,000.00	210,000.00	0.00	210,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	350,000.00	0.00	350,000.00
22020501	LOCAL TRAINING	940,600.00	940,600.00	20,000.00	920,600.00
22020601	SECURITY SERVICES	350,000.00	350,000.00	7,000.00	343,000.00
22020605	CLEANING & FUMIGATION SERVICES	350,000.00	350,000.00	113,000.00	237,000.00
22020801	MOTOR VEHICLE FUEL COST	725,350.00	1,000,000.00	287,000.00	713,000.00
22020803	PLANT / GENERATOR FUEL COST	143,500.00	143,500.00	27,000.00	116,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	10,500.00	10,500.00	837.25	9,662.75
22021003	PUBLICITY & ADVERTISEMENTS	400,000.00	400,000.00	0.00	400,000.00
22021004	MEDICAL EXPENSES-LOCAL	325,150.00	325,150.00	0.00	325,150.00
22021007	WELFARE PACKAGES	700,000.00	700,000.00	94,000.00	606,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	140,000.00	140,000.00	20,000.00	120,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	10,328,800.00	50,000,000.00	6,440,000.00	43,560,000.00
	TOTAL	143,208,752.51	192,454,602.51	135,611,094.03	56,843,508.48
023800100100	Benue State Budget and Economic Planning Commission	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	72,799,242.47	74,799,242.47	73,944,469.77	854,772.70
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,716,250.00	4,716,250.00	4,304,000.00	412,250.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,716,250.00	100,716,250.00	100,622,580.00	93,670.00
22020201	ELECTRICITY CHARGES	88,935.00	88,935.00	70,000.00	18,935.00
22020202	TELEPHONE CHARGES	53,361.00	53,361.00	53,000.00	361.00
22020203	INTERNET ACCESS CHARGES	262,500.00	462,500.00	450,000.00	12,500.00
22020205	WATER RATES	88,935.00	88,935.00	80,000.00	8,935.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,375,000.00	4,375,000.00	4,355,540.00	19,460.00
22020303	NEWSPAPERS	35,574.00	35,574.00	10,000.00	25,574.00
22020304	MAGAZINES & PERIODICALS	17,787.00	17,787.00	0.00	17,787.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	886,480.00	886,480.00	864,000.00	22,480.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,750,000.00	1,750,000.00	1,654,500.00	95,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	875,000.00	875,000.00	754,000.00	121,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	175,000.00	175,000.00	0.00	175,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	968,240.00	968,240.00	944,990.00	23,250.00

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22020405	MAINTENANCE OF PLANTS/GENERATORS	444,675.00	444,675.00	356,000.00	88,675.00
22020406	OTHER MAINTENANCE SERVICES	444,675.00	444,675.00	404,850.00	39,825.00
22020501	LOCAL TRAINING	8,750,000.00	8,750,000.00	8,706,660.00	43,340.00
22020701	FINANCIAL CONSULTING	177,870.00	177,870.00	0.00	177,870.00
22020702	INFORMATION TECHNOLOGY CONSULTING	177,870.00	177,870.00	30,000.00	147,870.00
22020706	SURVEYING SERVICES	2,100,000.00	2,100,000.00	2,100,000.00	0.00
22020707	AGRICULTURAL CONSULTING	4,375,000.00	4,375,000.00	4,200,000.00	175,000.00
22020708	MEDICAL CONSULTING	1,422,960.00	1,222,960.00	0.00	1,222,960.00
22020801	MOTOR VEHICLE FUEL COST	1,750,000.00	1,750,000.00	1,008,182.80	741,817.20
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	88,935.00	88,935.00	60,000.00	28,935.00
22020803	PLANT / GENERATOR FUEL COST	875,000.00	875,000.00	830,082.80	44,917.20
22020901	BANK CHARGES (OTHER THAN INTEREST)	35,574.00	35,574.00	30,000.00	5,574.00
22021001	REFRESHMENT & MEALS	3,325,000.00	3,325,000.00	3,177,300.00	147,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	52,500,000.00	52,500,000.00	29,105,000.00	23,395,000.00
22021003	PUBLICITY & ADVERTISEMENTS	175,000.00	175,000.00	147,500.00	27,500.00
22021004	MEDICAL EXPENSES-LOCAL	533,610.00	533,610.00	500,000.00	33,610.00
22021006	POSTAGES & COURIER SERVICES	131,250.00	131,250.00	19,000.00	112,250.00
22021007	WELFARE PACKAGES	1,356,250.00	1,356,250.00	1,348,000.00	8,250.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	177,870.00	177,870.00	0.00	177,870.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	116,287.15	120,116,287.15	97,175,820.00	22,940,467.15
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	34,258,712.85	34,258,712.85	30,355,000.00	3,903,712.85
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	30,000,000.00	30,000,000.00	30,000,000.00	0.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	44,467.50	44,467.50	0.00	44,467.50
	TOTAL	245,069,560.97	463,069,560.97	407,660,475.37	55,409,085.60
025200100100	Ministry of Water Resources, Environment and Climate Change	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	97,793,042.75	184,793,042.75	184,637,176.88	155,865.87
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,500,000.00	3,500,000.00	152,000.00	3,348,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,500,000.00	3,500,000.00	314,000.00	3,186,000.00
22020201	ELECTRICITY CHARGES	70,000,000.00	70,000,000.00	3,150,500.00	66,849,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,450,000.00	1,450,000.00	1,449,500.00	500.00
22020302	BOOKS	90,000.00	90,000.00	0.00	90,000.00
22020303	NEWSPAPERS	143,500.00	143,500.00	10,000.00	133,500.00
22020304	MAGAZINES & PERIODICALS	150,000.00	150,000.00	18,000.00	132,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	175,000.00	175,000.00	171,000.00	4,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	250,000.00	250,000.00	60,000.00	190,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	250,000.00	250,000.00	0.00	250,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	1,756,000.00	8,244,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	55,000.00	945,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,300,000.00	1,300,000.00	570,000.00	730,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020406	OTHER MAINTENANCE SERVICES	3,500,000.00	3,500,000.00	620,000.00	2,880,000.00
22020601	SECURITY SERVICES	1,000,000.00	1,000,000.00	455,000.00	545,000.00
22020605	CLEANING & FUMIGATION SERVICES	50,400,000.00	50,400,000.00	50,376,500.00	23,500.00

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22020701	FINANCIAL CONSULTING	294,000.00	294,000.00	30,000.00	264,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	100,000.00	100,000.00	52,000.00	48,000.00
22020703	LEGAL SERVICES	100,000.00	100,000.00	12,000.00	88,000.00
22020704	ENGINEERING SERVICES	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020705	ARCHITECTURAL SERVICES	3,850,000.00	3,850,000.00	0.00	3,850,000.00
22020706	SURVEYING SERVICES	100,000.00	100,000.00	0.00	100,000.00
22020707	AGRICULTURAL CONSULTING	100,000.00	100,000.00	0.00	100,000.00
22020709	AUDITING OF ACCOUNTS	1,500,000.00	1,500,000.00	10,000.00	1,490,000.00
22020801	MOTOR VEHICLE FUEL COST	16,000,000.00	16,000,000.00	1,070,000.00	14,930,000.00
22020803	PLANT / GENERATOR FUEL COST	422,420,000.00	222,420,000.00	23,500,000.00	198,920,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	90,000.00	90,000.00	8,279.52	81,720.48
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	361,000.00	639,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000.00	1,000,000.00	74,000.00	926,000.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	199,400.00	300,600.00
22021004	MEDICAL EXPENSES-LOCAL	1,050,000.00	1,050,000.00	0.00	1,050,000.00
22021006	POSTAGES & COURIER SERVICES	50,000.00	50,000.00	9,000.00	41,000.00
22021007	WELFARE PACKAGES	400,000.00	400,000.00	37,000.00	363,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	4,000,000.00	4,000,000.00	60,000.00	3,940,000.00
	TOTAL	700,055,542.75	587,055,542.75	269,217,356.40	317,838,186.35
025210200100	Benue State Water Board	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	141,403,890.00	141,403,890.00	97,288,440.51	44,115,449.49
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	250,000.00	250,000.00	0.00	250,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	350,000.00	350,000.00	0.00	350,000.00
22020201	ELECTRICITY CHARGES	150,000.00	150,000.00	0.00	150,000.00
22020206	SEWERAGE CHARGES	105,000.00	105,000.00	0.00	105,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	350,000.00	350,000.00	0.00	350,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	100,000.00	0.00	100,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	150,000.00	150,000.00	0.00	150,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,500,000.00	2,500,000.00	0.00	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	187,800.00	187,800.00	0.00	187,800.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,172,000.00	2,172,000.00	0.00	2,172,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000.00	500,000.00	0.00	500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	2,500,000.00	0.00	2,500,000.00
22020406	OTHER MAINTENANCE SERVICES	2,900,000.00	2,900,000.00	0.00	2,900,000.00
22020501	LOCAL TRAINING	200,000.00	200,000.00	0.00	200,000.00
22020601	SECURITY SERVICES	150,000.00	150,000.00	0.00	150,000.00
22020602	OFFICE RENT	105,000.00	105,000.00	0.00	105,000.00
22020605	CLEANING & FUMIGATION SERVICES	70,000.00	70,000.00	0.00	70,000.00
22020701	FINANCIAL CONSULTING	200,000.00	200,000.00	0.00	200,000.00
22020703	LEGAL SERVICES	100,000.00	100,000.00	0.00	100,000.00
22020706	SURVEYING SERVICES	143,940.00	143,940.00	0.00	143,940.00
22020801	MOTOR VEHICLE FUEL COST	1,440,733.00	1,440,733.00	0.00	1,440,733.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	500,000.00	0.00	500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	25,000.00	25,000.00	0.00	25,000.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	300,000.00

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22021002	HONORARIUM & SITTING ALLOWANCE	350,000.00	350,000.00	0.00	350,000.00
22021003	PUBLICITY & ADVERTISEMENTS	100,000.00	100,000.00	0.00	100,000.00
22021004	MEDICAL EXPENSES-LOCAL	427,944.00	427,944.00	0.00	427,944.00
22021007	WELFARE PACKAGES	632,100.00	632,100.00	0.00	632,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	300,000.00	300,000.00	0.00	300,000.00
	TOTAL	158,663,407.00	158,663,407.00	97,288,440.51	61,374,966.49
025210300100	Benue State Rural Water Supply and Sanitation Agency	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	36,271,156.76	36,871,156.76	36,798,980.39	72,176.37
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,197,871.00	2,197,871.00	541,000.00	1,656,871.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,588,226.00	3,588,226.00	505,800.00	3,082,426.00
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	247,000.00	753,000.00
22020202	TELEPHONE CHARGES	17,640.00	17,640.00	0.00	17,640.00
22020203	INTERNET ACCESS CHARGES	15,582.00	15,582.00	0.00	15,582.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	513,508.00	513,508.00	345,000.00	168,508.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	235,494.00	235,494.00	100,000.00	135,494.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	283,710.00	283,710.00	0.00	283,710.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	245,049.00	245,049.00	0.00	245,049.00
22020309	UNIFORMS & OTHER CLOTHING	44,100.00	44,100.00	0.00	44,100.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,336,974.00	3,336,974.00	1,453,500.00	1,883,474.00
22020402	MAINTENANCE OF OFFICE FURNITURE	37,532.00	37,532.00	0.00	37,532.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	427,917.00	427,917.00	208,400.00	219,517.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	143,325.00	143,325.00	106,000.00	37,325.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	266,805.00	266,805.00	0.00	266,805.00
22020601	SECURITY SERVICES	551,250.00	551,250.00	150,000.00	401,250.00
22020605	CLEANING & FUMIGATION SERVICES	350,000.00	350,000.00	0.00	350,000.00
22020801	MOTOR VEHICLE FUEL COST	1,750,000.00	1,750,000.00	717,000.00	1,033,000.00
22020803	PLANT / GENERATOR FUEL COST	1,120,000.00	1,120,000.00	60,000.00	1,060,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,066.00	100,066.00	0.00	100,066.00
22020902	INSURANCE PREMIUM	633,350.00	433,350.00	0.00	433,350.00
22021001	REFRESHMENT & MEALS	633,350.00	633,350.00	87,000.00	546,350.00
22021002	HONORARIUM & SITTING ALLOWANCE	486,170.00	486,170.00	0.00	486,170.00
22021003	PUBLICITY & ADVERTISEMENTS	138,180.00	338,180.00	282,000.00	56,180.00
22021004	MEDICAL EXPENSES-LOCAL	197,186.00	197,186.00	20,000.00	177,186.00
22021006	POSTAGES & COURIER SERVICES	35,000.00	35,000.00	0.00	35,000.00
22021007	WELFARE PACKAGES	2,750,079.00	2,750,079.00	1,411,400.00	1,338,679.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	190,953.00	190,953.00	0.00	190,953.00
	TOTAL	57,560,473.76	58,160,473.76	43,033,080.39	15,127,393.37
025210400100	Benue State Environmental Sanitation Authority	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	110,534,892.84	110,534,892.84	95,252,392.68	15,282,500.16
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	200,000.00	0.00	200,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	210,000.00	210,000.00	0.00	210,000.00
22020201	ELECTRICITY CHARGES	210,000.00	210,000.00	0.00	210,000.00

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22020203	INTERNET ACCESS CHARGES	35,000.00	35,000.00	0.00	35,000.00
22020205	WATER RATES	35,000.00	35,000.00	0.00	35,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	140,000.00	140,000.00	0.00	140,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	280,000.00	280,000.00	0.00	280,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	140,000.00	140,000.00	0.00	140,000.00
22020309	UNIFORMS & OTHER CLOTHING	35,000.00	35,000.00	0.00	35,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,500,000.00	158,867,900.00	155,331,150.00	3,536,750.00
22020402	MAINTENANCE OF OFFICE FURNITURE	140,000.00	140,000.00	0.00	140,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	70,000.00	70,000.00	0.00	70,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	50,000.00	50,000.00	0.00	50,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	210,000.00	210,000.00	0.00	210,000.00
22020501	LOCAL TRAINING	220,000.00	220,000.00	0.00	220,000.00
22020601	SECURITY SERVICES	150,000.00	4,650,000.00	4,500,000.00	150,000.00
22020605	CLEANING & FUMIGATION SERVICES	280,000.00	9,680,000.00	9,514,500.00	165,500.00
22020703	LEGAL SERVICES	210,000.00	492,500.00	282,500.00	210,000.00
22020801	MOTOR VEHICLE FUEL COST	8,500,000.00	29,949,600.00	28,958,671.00	990,929.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	210,000.00	1,710,000.00	1,275,000.00	435,000.00
22020803	PLANT / GENERATOR FUEL COST	70,000.00	70,000.00	0.00	70,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	31,000.00	31,000.00	19,074.00	11,926.00
22021001	REFRESHMENT & MEALS	140,000.00	140,000.00	0.00	140,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	210,000.00	210,000.00	0.00	210,000.00
22021003	PUBLICITY & ADVERTISEMENTS	84,000.00	84,000.00	0.00	84,000.00
22021004	MEDICAL EXPENSES-LOCAL	35,000.00	35,000.00	0.00	35,000.00
22021007	WELFARE PACKAGES	70,000.00	70,000.00	0.00	70,000.00
	TOTAL	129,999,892.84	318,499,892.84	295,133,287.68	23,366,605.16
025400200100	Benue State Urban Development Board	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	38,569,252.97	40,569,252.97	40,091,107.70	478,145.27
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	2,000,000.00	0.00	2,000,000.00
22020201	ELECTRICITY CHARGES	175,000.00	175,000.00	0.00	175,000.00
22020203	INTERNET ACCESS CHARGES	350,000.00	350,000.00	0.00	350,000.00
22020205	WATER RATES	70,000.00	70,000.00	0.00	70,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,950,000.00	2,950,000.00	0.00	2,950,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	875,000.00	875,000.00	0.00	875,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	725,000.00	725,000.00	0.00	725,000.00
22020309	UNIFORMS & OTHER CLOTHING	1,670,000.00	1,670,000.00	0.00	1,670,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,100,000.00	4,100,000.00	0.00	4,100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	175,000.00	175,000.00	0.00	175,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	350,000.00	350,000.00	0.00	350,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	750,000.00	750,000.00	0.00	750,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	350,000.00	0.00	350,000.00
22020406	OTHER MAINTENANCE SERVICES	210,000.00	210,000.00	0.00	210,000.00
22020501	LOCAL TRAINING	1,750,000.00	1,750,000.00	0.00	1,750,000.00
22020601	SECURITY SERVICES	750,000.00	750,000.00	0.00	750,000.00
22020605	CLEANING & FUMIGATION SERVICES	900,000.00	900,000.00	0.00	900,000.00

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22020701	FINANCIAL CONSULTING	1,050,000.00	1,050,000.00	0.00	1,050,000.00
22020703	LEGAL SERVICES	650,000.00	650,000.00	0.00	650,000.00
22020602	OFFICE RENT	0.00	4,249,999.00	0.00	4,249,999.00
22020801	MOTOR VEHICLE FUEL COST	1,600,000.00	1,600,000.00	0.00	1,600,000.00
22020803	PLANT / GENERATOR FUEL COST	1,095,000.00	1,095,000.00	0.00	1,095,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	35,000.00	35,000.00	502.00	34,498.00
22021001	REFRESHMENT & MEALS	1,600,000.00	1,600,000.00	0.00	1,600,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,050,000.00	1,050,000.00	0.00	1,050,000.00
22021003	PUBLICITY & ADVERTISEMENTS	550,000.00	550,000.00	0.00	550,000.00
22021004	MEDICAL EXPENSES-LOCAL	875,000.00	875,000.00	0.00	875,000.00
22021007	WELFARE PACKAGES	2,050,000.00	2,050,000.00	0.00	2,050,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	350,000.00	350,000.00	0.00	350,000.00
	TOTAL	68,624,252.97	74,874,251.97	40,091,609.70	34,782,642.27
026000100100	Ministry of Lands, Survey and Solid Minerals	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	121,599,194.13	125,599,194.13	124,630,131.80	969,062.33
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,590,000.00	2,590,000.00	1,590,000.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,292,000.00	3,292,000.00	0.00	3,292,000.00
22020201	ELECTRICITY CHARGES	350,000.00	350,000.00	0.00	350,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	200,000.00	200,000.00	0.00	200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	4,000,000.00	1,950,000.00	2,050,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	500,000.00	500,000.00	490,000.00	10,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	0.00	100,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	546,000.00	546,000.00	0.00	546,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	0.00	500,000.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00	5,000,000.00
22020706	SURVEYING SERVICES	3,000,000.00	3,000,000.00	0.00	3,000,000.00
22020801	MOTOR VEHICLE FUEL COST	850,000.00	850,000.00	709,000.00	141,000.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	584,000.00	416,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	5,049.57	44,950.43
22021001	REFRESHMENT & MEALS	7,000,000.00	7,000,000.00	1,255,000.00	5,745,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	500,000.00	500,000.00	30,000.00	470,000.00
	TOTAL	152,077,194.13	156,077,194.13	131,243,181.37	24,834,012.76
031801100100	Judicial Service Commission	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	92,116,668.33	258,064,973.16	102,584,745.82	155,480,227.34
21020101	NON REGULAR ALLOWANCES	70,000,000.00	70,000,000.00	3,600,000.00	66,400,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,800,000.00	2,800,000.00	2,318,747.57	481,252.43
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,240,000.00	2,240,000.00	2,224,045.14	15,954.86
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	17,500,000.00	17,500,000.00	0.00	17,500,000.00
22020201	ELECTRICITY CHARGES	2,800,000.00	2,800,000.00	2,598,292.43	201,707.57
22020202	TELEPHONE CHARGES	700,000.00	700,000.00	557,120.00	142,880.00
22020203	INTERNET ACCESS CHARGES	536,130.00	536,130.00	406,030.00	130,100.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,750,000.00	1,750,000.00	1,748,000.00	2,000.00

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22020302	BOOKS	700,000.00	700,000.00	579,900.00	120,100.00
22020303	NEWSPAPERS	350,000.00	350,000.00	26,500.00	323,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	700,000.00	700,000.00	315,500.00	384,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,900,000.00	4,900,000.00	4,899,423.54	576.46
22020402	MAINTENANCE OF OFFICE FURNITURE	700,000.00	700,000.00	666,500.00	33,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,400,000.00	1,400,000.00	1,210,000.00	190,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	700,000.00	700,000.00	614,000.00	86,000.00
22020501	LOCAL TRAINING	2,450,000.00	2,450,000.00	2,246,215.00	203,785.00
22020502	INTERNATIONAL TRAINING	10,500,000.00	10,500,000.00	0.00	10,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	140,000.00	140,000.00	138,700.00	1,300.00
22020801	MOTOR VEHICLE FUEL COST	2,200,000.00	2,200,000.00	2,200,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,100,000.00	2,100,000.00	1,650,400.00	449,600.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	140,000.00	140,000.00	20,541.00	119,459.00
22021001	REFRESHMENT & MEALS	2,200,000.00	2,200,000.00	2,200,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,100,000.00	2,100,000.00	2,100,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	490,000.00	490,000.00	285,000.00	205,000.00
22021007	WELFARE PACKAGES	700,000.00	700,000.00	700,000.00	0.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	420,000.00	420,000.00	383,000.00	37,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	15,000,000.00	15,000,000.00	0.00	15,000,000.00
	TOTAL	238,332,798.33	404,281,103.16	136,272,660.50	268,008,442.66
031805100100	High Court of Justice	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	2,000,000,000.00	2,337,850,013.60	923,434,203.98	1,414,415,809.62
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	82,125,919.00	82,125,919.00	69,832,089.00	12,293,830.00
21020101	NON REGULAR ALLOWANCES	115,000,000.00	531,200,000.00	61,000,000.00	470,200,000.00
21020202	CONTRIBUTORY PENSION	23,349,797.39	23,349,797.39	0.00	23,349,797.39
21030101	GRATUITY	230,525,372.00	230,525,372.00	0.00	230,525,372.00
21030102	PENSION	78,140,099.20	78,140,099.20	0.00	78,140,099.20
21030103	DEATH BENEFITS	5,087,562.00	5,087,562.00	0.00	5,087,562.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	31,517,500.00	31,517,500.00	13,233,638.00	18,283,862.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	44,102,000.00	44,102,000.00	38,151,535.00	5,950,465.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	27,042,255.80	227,042,255.80	27,000,000.00	200,042,255.80
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	11,412,135.00	390,000,000.00	11,000,000.00	379,000,000.00
22020201	ELECTRICITY CHARGES	24,500,000.00	24,500,000.00	18,204,991.00	6,295,009.00
22020202	TELEPHONE CHARGES	3,500,000.00	3,500,000.00	1,829,500.00	1,670,500.00
22020203	INTERNET ACCESS CHARGES	14,000,000.00	14,000,000.00	9,145,530.00	4,854,470.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	3,500,000.00	3,500,000.00	3,374,600.00	125,400.00
22020205	WATER RATES	1,750,000.00	1,750,000.00	1,749,700.00	300.00
22020206	SEWERAGE CHARGES	2,100,000.00	2,100,000.00	2,100,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	2,100,000.00	2,100,000.00	1,882,000.00	218,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,100,000.00	9,100,000.00	8,578,350.00	521,650.00
22020302	BOOKS	8,400,000.00	8,400,000.00	8,265,500.00	134,500.00
22020303	NEWSPAPERS	1,050,000.00	1,050,000.00	198,200.00	851,800.00
22020304	MAGAZINES & PERIODICALS	2,800,000.00	2,800,000.00	987,000.00	1,813,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	14,000,000.00	14,000,000.00	12,403,800.00	1,596,200.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,100,000.00	2,100,000.00	1,812,000.00	288,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

22020308	FIELD & CAMPING MATERIALS SUPPLIES	10,500,000.00	10,500,000.00	8,684,000.00	1,816,000.00
22020309	UNIFORMS & OTHER CLOTHING	12,600,000.00	12,600,000.00	11,810,000.00	790,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,190,000.00	1,190,000.00	723,890.00	466,110.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	3,500,000.00	3,500,000.00	2,520,900.00	979,100.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	24,500,000.00	24,500,000.00	23,699,411.00	800,589.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,500,000.00	3,500,000.00	3,081,200.00	418,800.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,500,000.00	10,500,000.00	8,487,900.00	2,012,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,100,000.00	2,100,000.00	1,908,600.00	191,400.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	7,000,000.00	7,000,000.00	5,796,500.00	1,203,500.00
22020406	OTHER MAINTENANCE SERVICES	7,000,000.00	7,000,000.00	5,640,600.00	1,359,400.00
22020501	LOCAL TRAINING	14,700,000.00	14,700,000.00	7,215,220.00	7,484,780.00
22020502	INTERNATIONAL TRAINING	68,334,000.00	68,334,000.00	68,334,000.00	0.00
22020601	SECURITY SERVICES	9,170,000.00	9,170,000.00	8,227,480.00	942,520.00
22020602	OFFICE RENT	17,500,000.00	17,500,000.00	12,838,200.00	4,661,800.00
22020603	RESIDENTIAL RENT	28,000,000.00	28,000,000.00	22,565,469.00	5,434,531.00
22020605	CLEANING & FUMIGATION SERVICES	3,500,000.00	3,500,000.00	2,491,800.00	1,008,200.00
22020701	FINANCIAL CONSULTING	14,000,000.00	14,000,000.00	5,574,500.00	8,425,500.00
22020702	INFORMATION TECHNOLOGY CONSULTING	3,500,000.00	3,500,000.00	1,850,000.00	1,650,000.00
22020703	LEGAL SERVICES	10,500,000.00	10,500,000.00	8,950,000.00	1,550,000.00
22020704	ENGINEERING SERVICES	7,000,000.00	7,000,000.00	4,880,000.00	2,120,000.00
22020705	ARCHITECTURAL SERVICES	14,000,000.00	14,000,000.00	8,175,000.00	5,825,000.00
22020706	SURVEYING SERVICES	7,000,000.00	7,000,000.00	5,800,000.00	1,200,000.00
22020801	MOTOR VEHICLE FUEL COST	100,000,000.00	100,000,000.00	91,020,755.00	8,979,245.00
22020803	PLANT / GENERATOR FUEL COST	10,500,000.00	10,500,000.00	9,220,000.00	1,280,000.00
22020806	COOKING GAS/FUEL COST	3,500,000.00	3,500,000.00	2,573,600.00	926,400.00
22020904	OTHER CRF BANK CHARGES	420,000.00	420,000.00	411,000.00	9,000.00
22021001	REFRESHMENT & MEALS	50,000,000.00	50,000,000.00	26,831,920.00	23,168,080.00
22021002	HONORARIUM & SITTING ALLOWANCE	28,000,000.00	28,000,000.00	22,220,000.00	5,780,000.00
22021003	PUBLICITY & ADVERTISEMENTS	7,000,000.00	7,000,000.00	1,202,000.00	5,798,000.00
22021004	MEDICAL EXPENSES-LOCAL	20,000,000.00	20,000,000.00	19,048,514.00	951,486.00
22021006	POSTAGES & COURIER SERVICES	3,500,000.00	3,500,000.00	1,466,892.00	2,033,108.00
22021007	WELFARE PACKAGES	14,000,000.00	14,000,000.00	3,620,000.00	10,380,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,500,000.00	10,500,000.00	7,854,660.00	2,645,340.00
22021009	SPORTING ACTIVITIES	18,000,000.00	18,000,000.00	14,363,720.00	3,636,280.00
22021021	SPECIAL DAYS/CELEBRATIONS	25,000,000.00	25,000,000.00	21,170,000.00	3,830,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,100,000.00	2,100,000.00	2,050,000.00	50,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	1,400,000.00	1,400,000.00	1,250,000.00	150,000.00
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	1,400,000.00	4,400,000.00	1,240,000.00	3,160,000.00
	TOTAL	3,312,116,640.39	4,647,754,518.99	1,668,980,367.98	2,978,774,151.01
031805200100	Customary Court of Appeal	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	127,584,720.03	289,901,253.07	95,613,680.00	194,287,573.07
21020101	NON REGULAR ALLOWANCES	5,000,000.00	10,000,000.00	0.00	10,000,000.00
21030101	GRATUITY	30,000,000.00	60,000,000.00	0.00	60,000,000.00
21030102	PENSION	15,000,000.00	30,000,000.00	0.00	30,000,000.00
21030103	DEATH BENEFITS	5,000,000.00	33,000,000.00	0.00	33,000,000.00

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22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	12,712,000.00	45,747,873.48	5,036,780.00	40,711,093.48	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	14,618,400.00	54,250,873.48	14,702,440.00	39,548,433.48	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	195,000,000.00	77,078,122.00	117,921,878.00	
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	130,000,000.00	0.00	130,000,000.00	
22020201	ELECTRICITY CHARGES	5,416,000.00	26,000,000.00	3,862,000.00	22,138,000.00	
22020202	TELEPHONE CHARGES	1,849,600.00	5,000,000.00	1,387,500.00	3,612,500.00	
22020203	INTERNET ACCESS CHARGES	1,562,400.00	10,000,000.00	3,705,800.00	6,294,200.00	
22020205	WATER RATES	15,600.00	100,000.00	0.00	100,000.00	
22020206	SEWERAGE CHARGES	160,920.00	1,000,000.00	0.00	1,000,000.00	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,718,400.00	30,000,000.00	5,043,150.00	24,956,850.00	
22020302	BOOKS	2,018,400.00	5,000,000.00	104,000.00	4,896,000.00	
22020303	NEWSPAPERS	215,000.00	1,000,000.00	33,400.00	966,600.00	
22020304	MAGAZINES & PERIODICALS	75,000.00	500,000.00	0.00	500,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	85,000.00	6,000,000.00	1,512,000.00	4,488,000.00	
22020309	UNIFORMS & OTHER CLOTHING	190,000.00	10,500,000.00	1,800,000.00	8,700,000.00	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	12,363,520.00	50,000,000.00	10,796,400.00	39,203,600.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	5,556,000.00	24,000,000.00	160,000.00	23,840,000.00	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,870,934.00	15,000,000.00	3,549,000.00	11,451,000.00	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,654,400.00	15,000,000.00	1,562,600.00	13,437,400.00	
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,362,400.00	20,000,000.00	587,500.00	19,412,500.00	
22020406	OTHER MAINTENANCE SERVICES	4,293,600.00	27,000,000.00	649,500.00	26,350,500.00	
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	240,000.00	4,000,000.00	65,000.00	3,935,000.00	
22020501	LOCAL TRAINING	695,000.00	4,000,000.00	57,000.00	3,943,000.00	
22020502	INTERNATIONAL TRAINING	1,200,000.00	30,000,000.00	9,920,000.00	20,080,000.00	
22020601	SECURITY SERVICES	1,400,000.00	5,000,000.00	900,000.00	4,100,000.00	
22020605	CLEANING & FUMIGATION SERVICES	700,000.00	5,000,000.00	58,800.00	4,941,200.00	
22020702	INFORMATION TECHNOLOGY CONSULTING	400,000.00	3,000,000.00	0.00	3,000,000.00	
22020703	LEGAL SERVICES	156,000.00	5,000,000.00	132,800.00	4,867,200.00	
22020705	ARCHITECTURAL SERVICES	250,000.00	6,000,000.00	0.00	6,000,000.00	
22020801	MOTOR VEHICLE FUEL COST	20,327,700.00	70,000,000.00	27,752,500.00	42,247,500.00	
22020803	PLANT / GENERATOR FUEL COST	5,754,400.00	25,000,000.00	7,872,000.00	17,128,000.00	
22020901	BANK CHARGES (OTHER THAN INTEREST)	140,000.00	3,000,000.00	104,309.00	2,895,691.00	
22021001	REFRESHMENT & MEALS	12,693,800.00	27,406,200.00	13,767,750.00	13,638,450.00	
22021002	HONORARIUM & SITTING ALLOWANCE	7,938,266.00	18,000,000.00	7,292,000.00	10,708,000.00	
22021003	PUBLICITY & ADVERTISEMENTS	231,200.00	2,500,000.00	146,000.00	2,354,000.00	
22021004	MEDICAL EXPENSES-LOCAL	1,856,000.00	15,000,000.00	1,676,980.00	13,323,020.00	
22021006	POSTAGES & COURIER SERVICES	56,000.00	500,000.00	19,175.00	480,825.00	
22021007	WELFARE PACKAGES	8,271,600.00	20,000,000.00	3,640,000.00	16,360,000.00	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,282,400.00	6,000,000.00	90,000.00	5,910,000.00	
22021021	SPECIAL DAYS/CELEBRATIONS	10,401,634.00	25,000,000.00	3,051,021.00	21,948,979.00	
	TOTAL	340,316,294.03	1,368,406,200.03	303,729,207.00	1,064,676,993.03	
032600100100	Ministry of Justice and Public Order		2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	280,349,063.27	297,349,063.27	296,748,605.80	600,457.47	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,800,000.00	3,800,000.00	1,205,000.00	2,595,000.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,816,060.00	39,316,060.00	2,225,000.00	37,091,060.00	

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22020201	ELECTRICITY CHARGES	1,390,730.00	1,390,730.00	375,000.00	1,015,730.00
22020203	INTERNET ACCESS CHARGES	140,000.00	140,000.00	0.00	140,000.00
22020205	WATER RATES	140,000.00	140,000.00	0.00	140,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,150,000.00	5,000,000.00	4,080,000.00	920,000.00
22020302	BOOKS	70,000.00	100,000.00	0.00	100,000.00
22020304	MAGAZINES & PERIODICALS	105,000.00	105,000.00	0.00	105,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	56,700.00	100,000.00	0.00	100,000.00
22020309	UNIFORMS & OTHER CLOTHING	11,200,000.00	11,200,000.00	7,400,000.00	3,800,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,400,000.00	1,400,000.00	140,000.00	1,260,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	210,000.00	500,000.00	50,000.00	450,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	70,000.00	70,000.00	57,000.00	13,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	35,000.00	100,000.00	70,000.00	30,000.00
22020406	OTHER MAINTENANCE SERVICES	210,000.00	300,000.00	110,000.00	190,000.00
22020501	LOCAL TRAINING	0.00	2,100,000.00	0.00	2,100,000.00
22020601	SECURITY SERVICES	2,100,000.00	2,100,000.00	885,000.00	1,215,000.00
22020602	OFFICE RENT	140,000.00	140,000.00	0.00	140,000.00
22020605	CLEANING & FUMIGATION SERVICES	175,000.00	250,000.00	248,000.00	2,000.00
22020703	LEGAL SERVICES	1,000,000,000.00	5,500,000,000.00	5,348,145,497.38	151,854,502.62
22020801	MOTOR VEHICLE FUEL COST	1,050,000.00	1,500,000.00	820,000.00	680,000.00
22020803	PLANT / GENERATOR FUEL COST	490,000.00	4,500,000.00	1,160,000.00	3,340,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	175,000.00	175,000.00	38,151.68	136,848.32
22021001	REFRESHMENT & MEALS	700,000.00	700,000.00	40,000.00	660,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	10,000,000.00	9,501,000.00	499,000.00
22021003	PUBLICITY & ADVERTISEMENTS	140,000.00	700,000.00	528,800.00	171,200.00
22021004	MEDICAL EXPENSES-LOCAL	126,000.00	200,000.00	0.00	200,000.00
22021006	POSTAGES & COURIER SERVICES	105,000.00	105,000.00	0.00	105,000.00
22021007	WELFARE PACKAGES	70,000.00	500,000.00	170,000.00	330,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,800,000.00	8,300,000.00	0.00	8,300,000.00
	TOTAL	1,327,213,553.27	5,892,280,853.27	5,673,997,054.86	218,283,798.41
032600700100	Citizens Mediation Centre, Makurdi	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	500,000.00	0.00	500,000.00
22020203	INTERNET ACCESS CHARGES	50,000.00	50,000.00	0.00	50,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	250,000.00	250,000.00	0.00	250,000.00
22020302	BOOKS	500,000.00	500,000.00	0.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	20,000.00	20,000.00	0.00	20,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	50,000.00	50,000.00	0.00	50,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	250,000.00	250,000.00	0.00	250,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	0.00	150,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000.00	500,000.00	0.00	500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	50,000.00	50,000.00	0.00	50,000.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	500,000.00	0.00	500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	500,000.00	0.00	500,000.00
22021006	POSTAGES & COURIER SERVICES	10,000.00	10,000.00	0.00	10,000.00
22021007	WELFARE PACKAGES	70,000.00	70,000.00	0.00	70,000.00

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22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	300,000.00	300,000.00	0.00	300,000.00
22021009	SPORTING ACTIVITIES	350,000.00	350,000.00	0.00	350,000.00
	TOTAL	5,050,000.00	5,050,000.00	0.00	5,050,000.00
025400100100	Ministry of Cooperatives and Rural Development	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	107,256,252.00	167,256,252.00	161,842,758.71	5,413,493.29
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	2,000,000.00	1,217,000.00	783,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,500,000.00	1,500,000.00	1,295,000.00	205,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	350,000.00	15,000.00	335,000.00
22020406	OTHER MAINTENANCE SERVICES	350,000.00	350,000.00	0.00	350,000.00
22020501	LOCAL TRAINING	854,476.00	854,476.00	155,000.00	699,476.00
22020601	SECURITY SERVICES	700,000.00	700,000.00	115,000.00	585,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,050,000.00	1,050,000.00	420,000.00	630,000.00
22020701	FINANCIAL CONSULTING	350,000.00	350,000.00	40,000.00	310,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	213,444.00	213,444.00	0.00	213,444.00
22020704	ENGINEERING SERVICES	350,000.00	350,000.00	0.00	350,000.00
22020801	MOTOR VEHICLE FUEL COST	2,080,785.00	2,080,785.00	765,000.00	1,315,785.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	74,382.00	74,382.00	0.00	74,382.00
22020803	PLANT / GENERATOR FUEL COST	169,050.00	209,050.00	205,000.00	4,050.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	17,500.00	17,500.00	9,214.75	8,285.25
22021001	REFRESHMENT & MEALS	350,000.00	350,000.00	20,000.00	330,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	700,000.00	700,000.00	200,000.00	500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,387,442.00	1,387,442.00	588,000.00	799,442.00
22021004	MEDICAL EXPENSES-LOCAL	142,296.00	142,296.00	0.00	142,296.00
22021006	POSTAGES & COURIER SERVICES	70,000.00	70,000.00	5,000.00	65,000.00
22021007	WELFARE PACKAGES	1,793,400.00	1,793,400.00	563,000.00	1,230,400.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,400,000.00	1,400,000.00	231,000.00	1,169,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	700,000.00	700,000.00	55,000.00	645,000.00
	TOTAL	123,859,027.00	183,899,027.00	167,740,973.46	16,158,053.54
023800400100	Benue State Bureau of Statistics	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	30,000,000.00	30,000,000.00	0.00	30,000,000.00
21020101	NON REGULAR ALLOWANCES	6,000,000.00	6,000,000.00	0.00	6,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	0.00	2,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020202	TELEPHONE CHARGES	200,000.00	200,000.00	0.00	200,000.00
22020203	INTERNET ACCESS CHARGES	600,000.00	600,000.00	0.00	600,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	200,000.00	200,000.00	0.00	200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,500,000.00	0.00	1,500,000.00
22020302	BOOKS	300,000.00	300,000.00	0.00	300,000.00
22020303	NEWSPAPERS	50,000.00	50,000.00	0.00	50,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	800,000.00	800,000.00	0.00	800,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	500,000.00	500,000.00	0.00	500,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	800,000.00	800,000.00	0.00	800,000.00
22020406	OTHER MAINTENANCE SERVICES	200,000.00	200,000.00	0.00	200,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	200,000.00	200,000.00	0.00	200,000.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	200,000.00	200,000.00	0.00	200,000.00
22020710	OTHER GENERAL SERVICES	100,000.00	100,000.00	0.00	100,000.00
22020801	MOTOR VEHICLE FUEL COST	850,000.00	850,000.00	0.00	850,000.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	500,000.00	0.00	500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	10,000.00	10,000.00	0.00	10,000.00
22021001	REFRESHMENT & MEALS	2,400,000.00	2,400,000.00	0.00	2,400,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	2,000,000.00	0.00	2,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	800,000.00	800,000.00	0.00	800,000.00
22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00	0.00	500,000.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	0.00	2,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,500,000.00	1,500,000.00	0.00	1,500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	600,000.00	600,000.00	0.00	600,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,000,000.00	2,000,000.00	0.00	2,000,000.00
	TOTAL	63,810,000.00	63,810,000.00	0.00	63,810,000.00
025000100100	Fiscal Responsibility Commission	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	56,920,340.00	56,920,340.00	0.00	56,920,340.00
21020101	NON REGULAR ALLOWANCES	5,760,000.00	5,760,000.00	0.00	5,760,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,500,000.00	3,500,000.00	0.00	3,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,850,000.00	3,850,000.00	0.00	3,850,000.00
22020201	ELECTRICITY CHARGES	105,000.00	105,000.00	0.00	105,000.00
22020202	TELEPHONE CHARGES	140,000.00	140,000.00	0.00	140,000.00
22020203	INTERNET ACCESS CHARGES	175,000.00	175,000.00	0.00	175,000.00
22020205	WATER RATES	70,000.00	70,000.00	0.00	70,000.00
22020206	SEWERAGE CHARGES	35,000.00	35,000.00	0.00	35,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	105,000.00	105,000.00	0.00	105,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,050,000.00	1,050,000.00	0.00	1,050,000.00
22020302	BOOKS	140,000.00	140,000.00	0.00	140,000.00
22020303	NEWSPAPERS	175,000.00	175,000.00	0.00	175,000.00
22020304	MAGAZINES & PERIODICALS	105,000.00	105,000.00	0.00	105,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	700,000.00	700,000.00	0.00	700,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,050,000.00	1,050,000.00	0.00	1,050,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	105,000.00	105,000.00	0.00	105,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	700,000.00	700,000.00	0.00	700,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	350,000.00	350,000.00	0.00	350,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	350,000.00	0.00	350,000.00
22020406	OTHER MAINTENANCE SERVICES	210,000.00	210,000.00	0.00	210,000.00
22020501	LOCAL TRAINING	7,000,000.00	7,000,000.00	0.00	7,000,000.00
22020601	SECURITY SERVICES	175,000.00	175,000.00	0.00	175,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

22020602	OFFICE RENT	1,750,000.00	1,750,000.00	0.00	1,750,000.00
22020605	CLEANING & FUMIGATION SERVICES	350,000.00	350,000.00	0.00	350,000.00
22020701	FINANCIAL CONSULTING	1,050,000.00	1,050,000.00	0.00	1,050,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,050,000.00	1,050,000.00	0.00	1,050,000.00
22020801	MOTOR VEHICLE FUEL COST	1,050,000.00	1,050,000.00	0.00	1,050,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	350,000.00	350,000.00	0.00	350,000.00
22020803	PLANT / GENERATOR FUEL COST	525,000.00	525,000.00	0.00	525,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	21,000.00	21,000.00	0.00	21,000.00
22021001	REFRESHMENT & MEALS	350,000.00	350,000.00	0.00	350,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,050,000.00	1,050,000.00	0.00	1,050,000.00
22021003	PUBLICITY & ADVERTISEMENTS	175,000.00	175,000.00	0.00	175,000.00
22021004	MEDICAL EXPENSES-LOCAL	350,000.00	350,000.00	0.00	350,000.00
22021006	POSTAGES & COURIER SERVICES	70,000.00	70,000.00	0.00	70,000.00
22021007	WELFARE PACKAGES	875,000.00	875,000.00	0.00	875,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	35,000.00	35,000.00	0.00	35,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	70,000.00	70,000.00	0.00	70,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,050,000.00	1,050,000.00	0.00	1,050,000.00
	TOTAL	92,941,340.00	92,941,340.00	0.00	92,941,340.00
023100100100	Ministry of Power, Renewable Energy and Transport	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	94,950,000.00	34,950,000.00	402,000.00	34,548,000.00
21020101	NON REGULAR ALLOWANCES	5,050,000.00	5,050,000.00	295,000.00	4,755,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,150,000.00	2,150,000.00	402,000.00	1,748,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	295,000.00	2,705,000.00
22020201	ELECTRICITY CHARGES	1,500,000.00	1,500,000.00	264,000.00	1,236,000.00
22020202	TELEPHONE CHARGES	100,000.00	100,000.00	0.00	100,000.00
22020203	INTERNET ACCESS CHARGES	500,000.00	500,000.00	60,000.00	440,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	500,000.00	500,000.00	0.00	500,000.00
22020205	WATER RATES	100,000.00	100,000.00	0.00	100,000.00
22020206	SEWERAGE CHARGES	150,000.00	150,000.00	0.00	150,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,750,000.00	1,750,000.00	1,260,500.00	489,500.00
22020302	BOOKS	750,000.00	750,000.00	0.00	750,000.00
22020303	NEWSPAPERS	110,250.00	110,250.00	0.00	110,250.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	800,000.00	800,000.00	0.00	800,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	700,000.00	700,000.00	344,000.00	356,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	400,000.00	400,000.00	0.00	400,000.00
22020309	UNIFORMS & OTHER CLOTHING	400,000.00	400,000.00	0.00	400,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	400,000.00	400,000.00	0.00	400,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,500,000.00	2,500,000.00	200,000.00	2,300,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	0.00	150,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000.00	1,500,000.00	600,000.00	900,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,500,000.00	1,500,000.00	340,000.00	1,160,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	750,000.00	750,000.00	170,000.00	580,000.00
22020406	OTHER MAINTENANCE SERVICES	250,000.00	250,000.00	250,000.00	0.00
22020501	LOCAL TRAINING	500,000.00	500,000.00	0.00	500,000.00
22020601	SECURITY SERVICES	700,000.00	700,000.00	300,000.00	400,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

22020605	CLEANING & FUMIGATION SERVICES	350,000.00	350,000.00	300,000.00	50,000.00
22020701	FINANCIAL CONSULTING	1,500,000.00	1,500,000.00	20,000.00	1,480,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	2,500,000.00	2,500,000.00	0.00	2,500,000.00
22020703	LEGAL SERVICES	500,000.00	500,000.00	0.00	500,000.00
22020704	ENGINEERING SERVICES	1,500,000.00	1,500,000.00	0.00	1,500,000.00
22020705	ARCHITECTURAL SERVICES	2,000,000.00	2,000,000.00	0.00	2,000,000.00
22020706	SURVEYING SERVICES	1,500,000.00	1,500,000.00	0.00	1,500,000.00
22020710	OTHER GENERAL SERVICES	500,000.00	500,000.00	0.00	500,000.00
22020801	MOTOR VEHICLE FUEL COST	2,500,000.00	2,500,000.00	540,000.00	1,960,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	250,000.00	250,000.00	0.00	250,000.00
22020803	PLANT / GENERATOR FUEL COST	1,750,000.00	1,750,000.00	0.00	1,750,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000.00	20,000.00	6,521.17	13,478.83
22020902	INSURANCE PREMIUM	20,000.00	20,000.00	0.00	20,000.00
22021001	REFRESHMENT & MEALS	1,500,000.00	1,500,000.00	150,000.00	1,350,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,350,000.00	2,350,000.00	0.00	2,350,000.00
22021003	PUBLICITY & ADVERTISEMENTS	175,000.00	175,000.00	0.00	175,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	300,000.00	0.00	300,000.00
22021006	POSTAGES & COURIER SERVICES	35,000.00	35,000.00	0.00	35,000.00
22021007	WELFARE PACKAGES	1,000,000.00	1,000,000.00	340,000.00	660,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	200,000.00	200,000.00	35,000.00	165,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	1,000,000.00	50,000.00	950,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	200,000.00	200,000.00	0.00	200,000.00
	TOTAL	143,810,250.00	83,810,250.00	6,624,021.17	77,186,228.83
051400100100	Ministry of Women Affairs and Social Development	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	128,584,720.00	126,584,720.00	121,826,570.23	4,758,149.77
21020101	NON REGULAR ALLOWANCES	113,889,588.72	113,889,588.72	106,460,000.00	7,429,588.72
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	8,000.00	992,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00	299,000.00	1,201,000.00
22020201	ELECTRICITY CHARGES	350,000.00	350,000.00	0.00	350,000.00
22020203	INTERNET ACCESS CHARGES	200,000.00	200,000.00	0.00	200,000.00
22020205	WATER RATES	100,000.00	100,000.00	0.00	100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,350,000.00	1,350,000.00	1,349,900.00	100.00
22020302	BOOKS	200,000.00	200,000.00	0.00	200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	12,000.00	188,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	500,000.00	500,000.00	196,000.00	304,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	50,000.00	50,000.00	0.00	50,000.00
22020309	UNIFORMS & OTHER CLOTHING	500,000.00	500,000.00	0.00	500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	900,000.00	900,000.00	0.00	900,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,000,000.00	1,000,000.00	330,000.00	670,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	1,500,000.00	405,000.00	1,095,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	750,000.00	750,000.00	187,600.00	562,400.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	300,000.00	0.00	300,000.00
22020406	OTHER MAINTENANCE SERVICES	365,190.00	365,190.00	115,500.00	249,690.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	1,000,000.00

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22020601	SECURITY SERVICES	200,000.00	200,000.00	80,000.00	120,000.00
22020605	CLEANING & FUMIGATION SERVICES	63,000.00	63,000.00	12,000.00	51,000.00
22020801	MOTOR VEHICLE FUEL COST	105,000.00	105,000.00	104,000.00	1,000.00
22020803	PLANT / GENERATOR FUEL COST	156,450.00	156,450.00	0.00	156,450.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	9,450.00	24,450.00	23,420.14	1,029.86
22021001	REFRESHMENT & MEALS	400,000.00	400,000.00	3,020.00	396,980.00
22021002	HONORARIUM & SITTING ALLOWANCE	300,000.00	285,000.00	0.00	285,000.00
22021003	PUBLICITY & ADVERTISEMENTS	250,000.00	250,000.00	0.00	250,000.00
22021004	MEDICAL EXPENSES-LOCAL	350,000.00	350,000.00	0.00	350,000.00
22021006	POSTAGES & COURIER SERVICES	50,400.00	50,400.00	40,000.00	10,400.00
22021007	WELFARE PACKAGES	1,800,000.00	1,800,000.00	1,700,000.00	100,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	200,000.00	200,000.00	0.00	200,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	40,000,000.00	40,000,000.00	0.00	40,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	10,000,000.00	10,000,000.00	0.00	10,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	0.00	2,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	150,000,000.00	150,000,000.00	0.00	150,000,000.00
22020201	ELECTRICITY CHARGES	240,000.00	240,000.00	0.00	240,000.00
22020202	TELEPHONE CHARGES	1,776,000.00	1,776,000.00	44,000.00	1,732,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	660,000.00	660,000.00	506,000.00	154,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	300,000.00	300,000.00	0.00	300,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	480,000.00	480,000.00	205,000.00	275,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	250,000.00	0.00	250,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000.00	500,000.00	150,000.00	350,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	120,000.00	120,000.00	0.00	120,000.00
22020501	LOCAL TRAINING	140,330,000.00	140,330,000.00	0.00	140,330,000.00
22020801	MOTOR VEHICLE FUEL COST	1,900,000.00	1,900,000.00	0.00	1,900,000.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	500,000.00	0.00	500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	29,389,840.00	29,389,840.00	0.00	29,389,840.00
22021001	REFRESHMENT & MEALS	600,000.00	600,000.00	506,000.00	94,000.00
22021003	PUBLICITY & ADVERTISEMENTS	5,900,000.00	5,900,000.00	0.00	5,900,000.00
	TOTAL	643,069,638.72	641,069,638.72	234,563,010.37	391,087,789.86
051405100100	Benue State Rehabilitation Board, Apir	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	12,052,929.27	14,052,929.27	13,812,521.60	240,407.67
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	147,000.00	147,000.00	40,000.00	107,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	542,800.00	542,800.00	390,000.00	152,800.00
22020201	ELECTRICITY CHARGES	217,560.00	217,560.00	115,000.00	102,560.00
22020203	INTERNET ACCESS CHARGES	88,200.00	88,200.00	40,000.00	48,200.00
22020205	WATER RATES	73,500.00	73,500.00	20,000.00	53,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	514,500.00	514,500.00	310,000.00	204,500.00
22020302	BOOKS	73,500.00	73,500.00	0.00	73,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	70,000.00	75,000.00	74,000.00	1,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	700,000.00	5,644,300.00	5,644,300.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,400,000.00	400,000.00	0.00	400,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,416,400.00	416,400.00	80,000.00	336,400.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	5,000,000.00	55,855,000.00	54,081,500.00	1,773,500.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	352,100.00	352,100.00	300,000.00	52,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	73,500.00	73,500.00	20,000.00	53,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	58,800.00	58,800.00	50,000.00	8,800.00
22020406	OTHER MAINTENANCE SERVICES	79,090.00	79,090.00	20,000.00	59,090.00
22020501	LOCAL TRAINING	1,000,000.00	4,973,880.00	4,973,880.00	0.00
22020601	SECURITY SERVICES	35,000.00	35,000.00	0.00	35,000.00
22020602	OFFICE RENT	70,000.00	70,000.00	0.00	70,000.00
22020603	RESIDENTIAL RENT	70,000.00	70,000.00	0.00	70,000.00
22020605	CLEANING & FUMIGATION SERVICES	213,231.00	213,231.00	200,000.00	13,231.00
22020801	MOTOR VEHICLE FUEL COST	264,600.00	304,600.00	301,000.00	3,600.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	38,220.00	38,220.00	20,000.00	18,220.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,529.00	8,529.00	1,200.20	7,328.80
22021001	REFRESHMENT & MEALS	142,550.00	142,550.00	70,000.00	72,550.00
22021002	HONORARIUM & SITTING ALLOWANCE	45,570.00	45,570.00	0.00	45,570.00
22021003	PUBLICITY & ADVERTISEMENTS	44,100.00	44,100.00	0.00	44,100.00
22021004	MEDICAL EXPENSES-LOCAL	107,800.00	107,800.00	0.00	107,800.00
22021006	POSTAGES & COURIER SERVICES	7,203.00	7,203.00	0.00	7,203.00
22021007	WELFARE PACKAGES	500,000.00	2,970,000.00	2,950,000.00	20,000.00
22021009	SPORTING ACTIVITIES	70,000.00	70,000.00	0.00	70,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	10,000,000.00	1,000,000.00	500,000.00	500,000.00
	TOTAL	35,476,682.27	88,764,862.27	84,013,401.80	4,751,460.47
051405200100	Benue State Community and Social Development Agency	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21020101	NON REGULAR ALLOWANCES	32,800,000.00	255,430,522.75	32,766,540.88	222,663,981.87
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	373,800.00	70,000,000.00	6,417,900.00	63,582,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	143,364,304.43	8,868,800.00	134,495,504.43
22020201	ELECTRICITY CHARGES	20,000.00	1,200,000.00	701,500.00	498,500.00
22020202	TELEPHONE CHARGES	80,000.00	702,000.00	60,000.00	642,000.00
22020203	INTERNET ACCESS CHARGES	100,000.00	1,000,000.00	0.00	1,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	121,080.00	0.00	0.00	0.00
22020205	WATER RATES	315,000.00	945,000.00	0.00	945,000.00
22020206	SEWERAGE CHARGES	103,325.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	7,000,000.00	2,996,250.00	4,003,750.00
22020302	BOOKS	260,000.00	325,000.00	0.00	325,000.00
22020303	NEWSPAPERS	5,000.00	15,000.00	0.00	15,000.00
22020304	MAGAZINES & PERIODICALS	6,750.00	20,250.00	0.00	20,250.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	350,000.00	8,935,900.00	0.00	8,935,900.00
22020306	PRINTING OF SECURITY DOCUMENTS	204,500.00	613,500.00	0.00	613,500.00
22020309	UNIFORMS & OTHER CLOTHING	56,000.00	0.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	41,995.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	550,000.00	8,250,000.00	1,333,400.00	6,916,600.00
22020402	MAINTENANCE OF OFFICE FURNITURE	540,000.00	1,620,000.00	0.00	1,620,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	350,000.00	1,050,000.00	9,000.00	1,041,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000.00	2,800,000.00	364,800.00	2,435,200.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	250,000.00	2,040,000.00	40,000.00	2,000,000.00
22020406	OTHER MAINTENANCE SERVICES	180,000.00	0.00	0.00	0.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	360,000.00	0.00	0.00	0.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	400,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	166,700.00	76,684,899.00	0.00	76,684,899.00
22020601	SECURITY SERVICES	400,000.00	2,160,000.00	777,000.00	1,383,000.00
22020605	CLEANING & FUMIGATION SERVICES	525,000.00	5,522,306.00	350,000.00	5,172,306.00
22020701	FINANCIAL CONSULTING	232,200.00	2,524,200.00	0.00	2,524,200.00
22020702	INFORMATION TECHNOLOGY CONSULTING	270,000.00	3,925,500.00	0.00	3,925,500.00
22020801	MOTOR VEHICLE FUEL COST	340,000.00	5,300,000.00	1,260,000.00	4,040,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	378,000.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	350,000.00	760,000.00	758,000.00	2,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	575,890.00	382,478.10	193,411.90
22020902	INSURANCE PREMIUM	200,000.00	3,377,980.00	0.00	3,377,980.00
22021001	REFRESHMENT & MEALS	291,562.00	2,291,562.00	1,299,000.00	992,562.00
22021002	HONORARIUM & SITTING ALLOWANCE	300,825.00	9,383,949.00	0.00	9,383,949.00
22021003	PUBLICITY & ADVERTISEMENTS	494,771.00	11,500,000.00	67,000.00	11,433,000.00
22021006	POSTAGES & COURIER SERVICES	15,500.00	46,500.00	0.00	46,500.00
22021007	WELFARE PACKAGES	630,000.00	630,000.00	0.00	630,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	350,000.00	0.00	0.00	0.00
22021009	SPORTING ACTIVITIES	56,133.00	0.00	0.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	450,000.00	400,000.00	0.00	400,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	50,000.00	5,130,000.00	150,000.00	4,980,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	319,199,000.00	817,622,417.00	101,100,000.00	716,522,417.00
22040109	GRANTS TO COMMUNITIES/NGOs	142,255,084.00	142,255,084.00	0.00	142,255,084.00
	TOTAL	505,722,225.00	1,595,401,764.18	159,701,668.98	1,435,700,095.20
051700100100	Ministry of Education and Knowledge Management	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	221,747,007.65	243,747,007.65	242,975,832.07	771,175.58
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	3,000,000.00	263,000.00	2,737,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000.00	25,000,000.00	11,871,995.00	13,128,005.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	15,000,000.00	2,795,700.00	12,204,300.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000.00	25,000,000.00	3,058,700.00	21,941,300.00
22020201	ELECTRICITY CHARGES	14,000.00	14,000.00	0.00	14,000.00
22020202	TELEPHONE CHARGES	70,000.00	70,000.00	23,000.00	47,000.00
22020203	INTERNET ACCESS CHARGES	44,500.00	44,500.00	0.00	44,500.00
22020205	WATER RATES	17,500.00	17,500.00	0.00	17,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,706,030.00	4,706,030.00	4,441,730.00	264,300.00
22020302	BOOKS	4,205,600.00	4,205,600.00	0.00	4,205,600.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	8,022,000.00	16,022,000.00	5,656,000.00	10,366,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	735,000.00	735,000.00	150,000.00	585,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	140,000.00	140,000.00	0.00	140,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	441,000.00	441,000.00	0.00	441,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	980,000.00	980,000.00	0.00	980,000.00
22020406	OTHER MAINTENANCE SERVICES	1,528,800.00	1,528,800.00	1,202,000.00	326,800.00
22020501	LOCAL TRAINING	350,000.00	8,350,000.00	0.00	8,350,000.00
22020605	CLEANING & FUMIGATION SERVICES	200,000.00	200,000.00	0.00	200,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	97,720.00	97,720.00	0.00	97,720.00

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22020801	MOTOR VEHICLE FUEL COST	70,000.00	70,000.00	50,000.00	20,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	48,020.00	48,020.00	0.00	48,020.00
22020803	PLANT / GENERATOR FUEL COST	300,000.00	300,000.00	166,000.00	134,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	39,001.90	239,001.90	144,426.00	94,575.90
22021001	REFRESHMENT & MEALS	140,000.00	140,000.00	50,000.00	90,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	770,000.00	770,000.00	770,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	469,770.00	469,770.00	469,770.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	437,500.00	437,500.00	0.00	437,500.00
22021006	POSTAGES & COURIER SERVICES	35,000.00	35,000.00	0.00	35,000.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	300,000.00	200,000.00
22021009	SPORTING ACTIVITIES	350,000.00	4,350,000.00	1,384,196.00	2,965,804.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,700,000.00	5,700,000.00	2,530,354.00	3,169,646.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	525,000.00	525,000.00	0.00	525,000.00
	TOTAL	306,683,449.55	362,883,449.55	278,302,703.07	84,580,746.48
051700300100	Benue State Universal Basic Education Board (SUBEB)	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	520,938,652.50	546,985,585.12	374,951,068.43	172,034,516.69
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	4,800,000.00	0.00	4,800,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,350,000.00	8,820,000.00	6,223,277.50	2,596,722.50
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	6,000,000.00	1,201,900.00	4,798,100.00
22020201	ELECTRICITY CHARGES	4,000,000.00	4,800,000.00	1,874,600.00	2,925,400.00
22020203	INTERNET ACCESS CHARGES	3,000,000.00	3,600,000.00	2,245,937.50	1,354,062.50
22020205	WATER RATES	100,000.00	100,000.00	0.00	100,000.00
22020206	SEWERAGE CHARGES	100,000.00	100,000.00	0.00	100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,775,012.00	5,730,014.40	4,398,668.75	1,331,345.65
22020302	BOOKS	5,000,000.00	6,000,000.00	3,387,481.25	2,612,518.75
22020305	PRINTING OF NON SECURITY DOCUMENTS	9,000,000.00	10,800,000.00	8,274,306.25	2,525,693.75
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	15,000,000.00	18,000,000.00	14,431,993.00	3,568,007.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,500,000.00	10,200,000.00	7,767,204.17	2,432,795.83
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	360,000.00	150,000.00	210,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,500,000.00	9,000,000.00	6,488,341.67	2,511,658.33
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,500,000.00	3,000,000.00	1,871,443.00	1,128,557.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	1,800,000.00	678,081.91	1,121,918.09
22020406	OTHER MAINTENANCE SERVICES	500,000.00	600,000.00	237,500.00	362,500.00
22020501	LOCAL TRAINING	5,000,000.00	6,000,000.00	4,343,768.75	1,656,231.25
22020502	INTERNATIONAL TRAINING	2,000,000.00	2,400,000.00	500,000.00	1,900,000.00
22020602	OFFICE RENT	500,000.00	600,000.00	245,000.00	355,000.00
22020603	RESIDENTIAL RENT	520,000.00	624,000.00	200,000.00	424,000.00
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	360,000.00	125,000.00	235,000.00
22020701	FINANCIAL CONSULTING	1,500,000.00	1,800,000.00	400,000.00	1,400,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	702,000.00	842,400.00	317,688.20	524,711.80
22020801	MOTOR VEHICLE FUEL COST	7,500,000.00	9,000,000.00	6,408,975.00	2,591,025.00
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	12,000,000.00	8,344,316.67	3,655,683.33
22020901	BANK CHARGES (OTHER THAN INTEREST)	120,000.00	144,000.00	56,073.56	87,926.44
22021001	REFRESHMENT & MEALS	4,500,000.00	5,400,000.00	3,448,250.00	1,951,750.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,200,000.00	2,640,000.00	1,670,000.00	970,000.00

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22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	3,600,000.00	2,084,187.50	1,515,812.50
22021004	MEDICAL EXPENSES-LOCAL	1,500,000.00	1,500,000.00	0.00	1,500,000.00
22021007	WELFARE PACKAGES	6,000,000.00	7,200,000.00	4,904,335.86	2,295,664.14
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	950,000.00	950,000.00	340,000.00	610,000.00
22021009	SPORTING ACTIVITIES	2,500,000.00	3,000,000.00	155,000.00	2,845,000.00
22021010	DIRECT TEACHING & LABORATORY COST	1,500,000.00	1,500,000.00	0.00	1,500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	500,000.00	600,000.00	249,625.96	350,374.04
22021021	SPECIAL DAYS/CELEBRATIONS	3,500,000.00	4,200,000.00	1,713,400.00	2,486,600.00
	TOTAL	653,355,664.50	705,055,999.52	469,687,424.92	235,368,574.60
051700800100	Benue State Library Board	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	17,487,175.20	17,987,175.20	17,917,899.48	69,275.72
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00	0.00	300,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	516,038.00	516,038.00	180,000.00	336,038.00
22020201	ELECTRICITY CHARGES	300,000.00	300,000.00	0.00	300,000.00
22020203	INTERNET ACCESS CHARGES	300,000.00	300,000.00	80,000.00	220,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	850,000.00	850,000.00	839,000.00	11,000.00
22020302	BOOKS	200,000.00	200,000.00	0.00	200,000.00
22020303	NEWSPAPERS	13,365.00	13,365.00	0.00	13,365.00
22020304	MAGAZINES & PERIODICALS	8,019.00	8,019.00	0.00	8,019.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	50,000.00	50,000.00	10,500.00	39,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	350,000.00	350,000.00	0.00	350,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	650,000.00	650,000.00	91,500.00	558,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000.00	100,000.00	0.00	100,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000.00	60,346.00	0.00	60,346.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000.00	100,000.00	0.00	100,000.00
22020406	OTHER MAINTENANCE SERVICES	100,000.00	250,000.00	215,000.00	35,000.00
22020501	LOCAL TRAINING	50,000.00	50,000.00	0.00	50,000.00
22020601	SECURITY SERVICES	100,000.00	100,000.00	8,500.00	91,500.00
22020602	OFFICE RENT	10,000.00	45,000.00	41,000.00	4,000.00
22020603	RESIDENTIAL RENT	10,000.00	10,000.00	0.00	10,000.00
22020605	CLEANING & FUMIGATION SERVICES	400,000.00	400,000.00	240,000.00	160,000.00
22020701	FINANCIAL CONSULTING	278,000.00	278,000.00	220,000.00	58,000.00
22020801	MOTOR VEHICLE FUEL COST	350,000.00	350,000.00	0.00	350,000.00
22020803	PLANT / GENERATOR FUEL COST	300,000.00	300,000.00	179,800.00	120,200.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	1,559.25	98,440.75
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	66,500.00	433,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	450,000.00	450,000.00	190,000.00	260,000.00
22021003	PUBLICITY & ADVERTISEMENTS	50,000.00	75,000.00	75,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	300,000.00	120,548.25	179,451.75
22021006	POSTAGES & COURIER SERVICES	5,346.00	33,000.00	30,000.00	3,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	250,000.00	250,000.00	35,000.00	215,000.00
	TOTAL	24,577,943.20	25,275,943.20	20,541,806.98	4,734,136.22
051700900100	Benue State Examinations Board	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE

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21010101	SALARY	51,817,587.71	59,317,587.71	58,345,239.90	972,347.81
21020101	NON REGULAR ALLOWANCES	30,000,000.00	28,825,649.36	26,310,725.00	2,514,924.36
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	20,000,000.00	16,985,100.00	3,014,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	35,000,000.00	35,000,000.00	34,944,980.00	55,020.00
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	448,000.00	52,000.00
22020203	INTERNET ACCESS CHARGES	800,000.00	800,000.00	108,000.00	692,000.00
22020205	WATER RATES	250,000.00	250,000.00	169,000.00	81,000.00
22020206	SEWERAGE CHARGES	500,000.00	500,000.00	0.00	500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	10,000,000.00	6,845,000.00	3,155,000.00
22020303	NEWSPAPERS	50,000.00	50,000.00	0.00	50,000.00
22020304	MAGAZINES & PERIODICALS	50,000.00	50,000.00	0.00	50,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	338,500.00	661,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	160,000,000.00	240,000,000.00	238,893,222.00	1,106,778.00
22020309	UNIFORMS & OTHER CLOTHING	500,000.00	500,000.00	0.00	500,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	60,000,000.00	60,000,000.00	45,500,000.00	14,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,500,000.00	6,500,000.00	6,499,500.00	500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,686,930.00	1,686,930.00	112,000.00	1,574,930.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000.00	1,500,000.00	250,000.00	1,250,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000.00	500,000.00	144,500.00	355,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,303,050.00	1,303,050.00	125,000.00	1,178,050.00
22020406	OTHER MAINTENANCE SERVICES	16,500,000.00	16,500,000.00	16,465,000.00	35,000.00
22020501	LOCAL TRAINING	3,500,000.00	5,500,000.00	5,000,000.00	500,000.00
22020601	SECURITY SERVICES	1,500,000.00	1,500,000.00	1,397,000.00	103,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	1,000,000.00	742,000.00	258,000.00
22020701	FINANCIAL CONSULTING	5,000,000.00	5,000,000.00	101,000.00	4,899,000.00
22020801	MOTOR VEHICLE FUEL COST	9,206,000.00	9,206,000.00	9,187,000.00	19,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,500,000.00	1,500,000.00	486,000.00	1,014,000.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	283,500.00	716,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	1,464,350.64	1,420,840.13	43,510.51
22020902	INSURANCE PREMIUM	2,500,000.00	2,500,000.00	0.00	2,500,000.00
22021001	REFRESHMENT & MEALS	3,601,920.00	3,601,920.00	3,601,000.00	920.00
22021002	HONORARIUM & SITTING ALLOWANCE	6,466,000.00	31,466,000.00	31,034,950.00	431,050.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	2,360,000.00	2,310,000.00	50,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,250,000.00	1,610,000.00	1,600,000.00	10,000.00
22021006	POSTAGES & COURIER SERVICES	5,000.00	5,000.00	0.00	5,000.00
22021007	WELFARE PACKAGES	15,000,000.00	15,200,000.00	15,184,612.00	15,388.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	250,000.00	430,000.00	390,000.00	40,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	20,000,000.00	20,000,000.00	338,000.00	19,662,000.00
	TOTAL	472,236,487.71	588,126,487.71	525,559,669.03	62,566,818.68
051701000100	Agency for Adult and Non-Formal Education	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	231,485,633.88	261,485,633.88	244,844,393.96	16,641,239.92
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	450,000.00	3,450,000.00	100,000.00	3,350,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	575,000.00	575,000.00	575,000.00	0.00
22020201	ELECTRICITY CHARGES	70,000.00	70,000.00	0.00	70,000.00
22020202	TELEPHONE CHARGES	70,000.00	70,000.00	20,000.00	50,000.00

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22020203	INTERNET ACCESS CHARGES	22,050.00	22,050.00	14,000.00	8,050.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	750,000.00	750,000.00	620,000.00	130,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	300,000.00	10,300,000.00	0.00	10,300,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	735,000.00	735,000.00	0.00	735,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	700,000.00	700,000.00	486,000.00	214,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	147,000.00	152,000.00	150,000.00	2,000.00
22020406	OTHER MAINTENANCE SERVICES	150,000.00	1,150,000.00	150,000.00	1,000,000.00
22020501	LOCAL TRAINING	735,000.00	4,735,000.00	0.00	4,735,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	500,000.00	393,000.00	107,000.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	500,000.00	20,000.00	480,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	15,000.00	15,000.00	3,379.00	11,621.00
22021003	PUBLICITY & ADVERTISEMENTS	150,000.00	150,000.00	102,000.00	48,000.00
22021004	MEDICAL EXPENSES-LOCAL	441,000.00	441,000.00	0.00	441,000.00
22021006	POSTAGES & COURIER SERVICES	7,350.00	7,350.00	0.00	7,350.00
22021021	SPECIAL DAYS/CELEBRATIONS	750,000.00	3,850,000.00	0.00	3,850,000.00
22020701	FINANCIAL CONSULTING	0.00	9,000,000.00	0.00	9,000,000.00
	TOTAL	238,553,033.88	298,658,033.88	247,477,772.96	51,180,260.92
051701800100	Benue State Polytechnic, Ugbokolo	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	1,039,253,167.99	1,299,538,864.19	1,103,060,276.41	196,478,587.78
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,500,000.00	13,500,000.00	12,787,000.00	713,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	4,196,500.00	803,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	13,000,000.00	12,838,500.00	161,500.00
22020201	ELECTRICITY CHARGES	7,000,000.00	7,000,000.00	535,820.00	6,464,180.00
22020202	TELEPHONE CHARGES	500,000.00	500,000.00	81,100.00	418,900.00
22020203	INTERNET ACCESS CHARGES	10,322,610.00	10,322,610.00	0.00	10,322,610.00
22020205	WATER RATES	3,600,000.00	3,600,000.00	0.00	3,600,000.00
22020206	SEWERAGE CHARGES	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	7,000,000.00	547,518.00	6,452,482.00
22020302	BOOKS	2,800,000.00	2,800,000.00	0.00	2,800,000.00
22020303	NEWSPAPERS	420,000.00	420,000.00	45,000.00	375,000.00
22020304	MAGAZINES & PERIODICALS	350,000.00	350,000.00	55,000.00	295,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	8,750,000.00	8,750,000.00	643,100.00	8,106,900.00
22020306	PRINTING OF SECURITY DOCUMENTS	5,250,000.00	5,250,000.00	2,280,000.00	2,970,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,855,000.00	1,855,000.00	0.00	1,855,000.00
22020309	UNIFORMS & OTHER CLOTHING	830,550.00	830,550.00	0.00	830,550.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,037,350.00	2,037,350.00	0.00	2,037,350.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	3,150,000.00	503,150,000.00	471,913,340.80	31,236,659.20
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	2,399,500.00	2,600,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,050,000.00	1,050,000.00	250,000.00	800,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,100,000.00	2,100,000.00	0.00	2,100,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,100,000.00	2,100,000.00	165,000.00	1,935,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	3,000,000.00	1,000,000.00	2,000,000.00
22020406	OTHER MAINTENANCE SERVICES	1,750,000.00	2,750,000.00	1,255,000.00	1,495,000.00
22020501	LOCAL TRAINING	12,000,000.00	152,000,000.00	118,297,341.96	33,702,658.04
22020601	SECURITY SERVICES	16,500,000.00	16,500,000.00	2,960,100.00	13,539,900.00

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22020605	CLEANING & FUMIGATION SERVICES	5,000,000.00	5,000,000.00	2,586,000.00	2,414,000.00
22020701	FINANCIAL CONSULTING	3,500,000.00	3,500,000.00	0.00	3,500,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,050,000.00	1,050,000.00	0.00	1,050,000.00
22020703	LEGAL SERVICES	1,750,000.00	1,750,000.00	258,000.00	1,492,000.00
22020704	ENGINEERING SERVICES	700,000.00	700,000.00	0.00	700,000.00
22020705	ARCHITECTURAL SERVICES	1,750,000.00	1,750,000.00	0.00	1,750,000.00
22020706	SURVEYING SERVICES	700,000.00	700,000.00	0.00	700,000.00
22020709	AUDITING OF ACCOUNTS	2,500,000.00	2,500,000.00	0.00	2,500,000.00
22020801	MOTOR VEHICLE FUEL COST	3,500,000.00	3,500,000.00	204,000.00	3,296,000.00
22020803	PLANT / GENERATOR FUEL COST	9,560,376.00	9,560,376.00	526,000.00	9,034,376.00
22020806	COOKING GAS/FUEL COST	1,400,000.00	1,400,000.00	0.00	1,400,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,050,000.00	1,050,000.00	138,257.52	911,742.48
22020902	INSURANCE PREMIUM	3,500,000.00	3,500,000.00	0.00	3,500,000.00
22021001	REFRESHMENT & MEALS	15,850,000.00	15,850,000.00	11,196,000.00	4,654,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	12,000,000.00	12,000,000.00	4,553,000.00	7,447,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,269,656.00	2,269,656.00	1,280,000.00	989,656.00
22021004	MEDICAL EXPENSES-LOCAL	420,000.00	420,000.00	0.00	420,000.00
22021006	POSTAGES & COURIER SERVICES	70,000.00	220,000.00	150,000.00	70,000.00
22021007	WELFARE PACKAGES	15,000,000.00	15,000,000.00	7,155,500.36	7,844,499.64
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	245,000.00	245,000.00	0.00	245,000.00
22021009	SPORTING ACTIVITIES	3,500,000.00	3,500,000.00	0.00	3,500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	350,000.00	350,000.00	0.00	350,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	10,000,000.00	10,000,000.00	0.00	10,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,100,000.00	2,100,000.00	180,000.00	1,920,000.00
	TOTAL	1,253,883,709.99	2,168,319,406.19	1,763,536,855.05	404,782,551.14
051701900100	College of Education, Katsina-Ala	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	1,727,811,084.57	1,817,811,084.57	1,814,268,005.69	3,543,078.88
21020101	NON REGULAR ALLOWANCES	15,000,000.00	8,234,350.00	1,560,180.00	6,674,170.00
21030103	DEATH BENEFITS	1,480,000.00	1,480,000.00	0.00	1,480,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,850,000.00	6,981,000.00	6,981,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,200,000.00	3,200,000.00	450,000.00	2,750,000.00
22020201	ELECTRICITY CHARGES	2,450,000.00	2,450,000.00	2,150,526.04	299,473.96
22020202	TELEPHONE CHARGES	364,000.00	364,000.00	0.00	364,000.00
22020203	INTERNET ACCESS CHARGES	2,500,000.00	2,500,000.00	810,000.00	1,690,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,680,000.00	1,680,000.00	0.00	1,680,000.00
22020205	WATER RATES	840,000.00	840,000.00	33,000.00	807,000.00
22020206	SEWERAGE CHARGES	529,200.00	529,200.00	0.00	529,200.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,879,240.00	1,879,240.00	0.00	1,879,240.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,500,000.00	5,500,000.00	4,042,600.00	1,457,400.00
22020302	BOOKS	2,700,000.00	2,700,000.00	0.00	2,700,000.00
22020303	NEWSPAPERS	245,000.00	245,000.00	130,000.00	115,000.00
22020304	MAGAZINES & PERIODICALS	215,600.00	215,600.00	132,000.00	83,600.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,939,200.00	7,605,900.00	7,605,900.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,500,000.00	3,500,000.00	600,000.00	2,900,000.00

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22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	350,000.00	350,000.00	310,585.00	39,415.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	323,400.00	323,400.00	253,000.00	70,400.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,631,440.00	2,631,440.00	2,596,100.00	35,340.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	350,000.00	350,000.00	0.00	350,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	350,000.00	1,300,000.00	1,300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,250,000.00	2,250,000.00	2,223,100.00	26,900.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,050,000.00	1,050,000.00	0.00	1,050,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,707,600.00	2,707,600.00	2,507,000.00	200,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,500,000.00	1,664,200.00	1,664,200.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,077,720.00	1,077,720.00	104,000.00	973,720.00
22020406	OTHER MAINTENANCE SERVICES	1,050,000.00	1,050,000.00	570,000.00	480,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	350,000.00	350,000.00	104,000.00	246,000.00
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	3,277,000.00	1,723,000.00
22020502	INTERNATIONAL TRAINING	3,500,000.00	3,500,000.00	0.00	3,500,000.00
22020601	SECURITY SERVICES	3,500,000.00	3,500,000.00	1,261,000.00	2,239,000.00
22020603	RESIDENTIAL RENT	1,450,000.00	1,450,000.00	0.00	1,450,000.00
22020605	CLEANING & FUMIGATION SERVICES	862,400.00	862,400.00	171,000.00	691,400.00
22020701	FINANCIAL CONSULTING	1,078,000.00	1,078,000.00	85,000.00	993,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	700,000.00	700,000.00	0.00	700,000.00
22020703	LEGAL SERVICES	1,050,000.00	1,050,000.00	290,500.00	759,500.00
22020704	ENGINEERING SERVICES	350,000.00	500,000.00	500,000.00	0.00
22020705	ARCHITECTURAL SERVICES	350,000.00	350,000.00	0.00	350,000.00
22020706	SURVEYING SERVICES	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020709	AUDITING OF ACCOUNTS	350,000.00	350,000.00	0.00	350,000.00
22020801	MOTOR VEHICLE FUEL COST	2,750,000.00	2,750,000.00	2,749,400.00	600.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	350,000.00	619,000.00	619,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,792,747.00	3,792,747.00	2,201,000.00	1,591,747.00
22020806	COOKING GAS/FUEL COST	175,000.00	175,000.00	0.00	175,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	107,800.00	107,800.00	0.00	107,800.00
22020902	INSURANCE PREMIUM	1,800,000.00	1,800,000.00	0.00	1,800,000.00
22021001	REFRESHMENT & MEALS	2,500,000.00	2,500,000.00	2,273,650.00	226,350.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,500,000.00	7,499,000.00	7,499,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,050,000.00	1,050,000.00	1,030,000.00	20,000.00
22021004	MEDICAL EXPENSES-LOCAL	350,000.00	549,750.00	549,750.00	0.00
22021006	POSTAGES & COURIER SERVICES	560,000.00	560,000.00	173,800.00	386,200.00
22021007	WELFARE PACKAGES	7,044,800.00	2,044,800.00	1,980,000.00	64,800.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	294,000.00	1,530,000.00	1,530,000.00	0.00
22021009	SPORTING ACTIVITIES	2,609,200.00	2,609,200.00	2,588,050.00	21,150.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	350,000.00	350,000.00	26,000.00	324,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	5,000,000.00	3,070,000.00	1,930,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	350,000.00	350,000.00	0.00	350,000.00
	TOTAL	1,849,447,431.57	1,939,447,431.57	1,885,269,346.73	54,178,084.84
051702100100	College of Education Oju	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	1,452,933,100.65	1,518,294,755.08	1,517,399,127.91	895,627.17

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21020101	NON REGULAR ALLOWANCES	20,000,000.00	20,000,000.00	0.00	20,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	640,000.00	1,360,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	10,000,000.00	7,546,000.00	2,454,000.00
22020201	ELECTRICITY CHARGES	1,050,000.00	1,250,000.00	857,400.00	392,600.00
22020203	INTERNET ACCESS CHARGES	1,500,000.00	1,500,000.00	512,000.00	988,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	200,000.00	200,000.00	80,000.00	120,000.00
22020205	WATER RATES	500,000.00	500,000.00	0.00	500,000.00
22020206	SEWERAGE CHARGES	500,000.00	500,000.00	0.00	500,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	500,000.00	500,000.00	0.00	500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,800,000.00	1,242,000.00	558,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,500,000.00	5,000,000.00	2,741,500.00	2,258,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,000,000.00	4,500,000.00	3,010,000.00	1,490,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	500,000.00	500,000.00	0.00	500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,250,000.00	1,250,000.00	610,000.00	640,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	500,000.00	500,000.00	500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	2,000,000.00	1,508,000.00	492,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00	180,000.00	170,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000.00	500,000.00	448,000.00	52,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000.00	1,500,000.00	922,000.00	578,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	650,000.00	1,050,000.00	493,000.00	557,000.00
22020406	OTHER MAINTENANCE SERVICES	250,000.00	250,000.00	248,000.00	2,000.00
22020501	LOCAL TRAINING	2,500,000.00	2,500,000.00	1,685,000.00	815,000.00
22020601	SECURITY SERVICES	2,000,000.00	2,000,000.00	375,000.00	1,625,000.00
22020603	RESIDENTIAL RENT	1,500,000.00	1,800,000.00	1,313,600.00	486,400.00
22020605	CLEANING & FUMIGATION SERVICES	500,000.00	700,000.00	281,700.00	418,300.00
22020701	FINANCIAL CONSULTING	500,000.00	500,000.00	486,000.00	14,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,000,000.00	995,800.00	4,200.00
22020703	LEGAL SERVICES	350,000.00	350,000.00	350,000.00	0.00
22020705	ARCHITECTURAL SERVICES	500,000.00	500,000.00	90,000.00	410,000.00
22020709	AUDITING OF ACCOUNTS	750,000.00	750,000.00	0.00	750,000.00
22020801	MOTOR VEHICLE FUEL COST	3,500,000.00	3,900,000.00	3,751,000.00	149,000.00
22020803	PLANT / GENERATOR FUEL COST	4,500,000.00	4,500,000.00	3,078,750.00	1,421,250.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	150,000.00	150,000.00	22,007.23	127,992.77
22021001	REFRESHMENT & MEALS	1,600,000.00	3,100,000.00	1,635,000.00	1,465,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000.00	7,000,000.00	5,629,000.00	1,371,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,500,000.00	1,500,000.00	655,400.00	844,600.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	500,000.00
22021006	POSTAGES & COURIER SERVICES	65,000.00	65,000.00	0.00	65,000.00
22021007	WELFARE PACKAGES	750,000.00	1,750,000.00	1,224,000.00	526,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	500,000.00	500,000.00	0.00	500,000.00
22021009	SPORTING ACTIVITIES	1,250,000.00	1,250,000.00	220,000.00	1,030,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	50,000.00	250,000.00	0.00	250,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,000,000.00	4,000,000.00	2,598,600.00	1,401,400.00
22040109	GRANTS TO COMMUNITIES/NGOs	500,000.00	1,200,000.00	660,000.00	540,000.00
	TOTAL	1,535,648,100.65	1,613,709,755.08	1,563,987,885.14	49,721,869.94

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

051702100200	Benue State University College of Health Sciences	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	1,225,546,631.15	1,465,000,000.00	1,072,708,664.76	392,291,335.24
21020101	NON REGULAR ALLOWANCES	12,000,000.00	12,000,000.00	5,670,000.00	6,330,000.00
21020201	NHIS CONTRIBUTION	87,239,922.51	87,239,922.51	0.00	87,239,922.51
21020202	CONTRIBUTORY PENSION	107,094,957.80	107,094,957.80	79,127,464.29	27,967,493.51
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	5,500,000.00	4,487,820.00	1,012,180.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	12,000,000.00	11,999,045.00	955.00
22020201	ELECTRICITY CHARGES	10,000,000.00	26,000,000.00	13,935,110.77	12,064,889.23
22020202	TELEPHONE CHARGES	300,000.00	300,000.00	299,994.00	6.00
22020203	INTERNET ACCESS CHARGES	500,000.00	700,000.00	644,500.00	55,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	486,630.00	550,000.00	539,850.00	10,150.00
22020205	WATER RATES	430,000.00	430,000.00	426,146.00	3,854.00
22020206	SEWERAGE CHARGES	750,000.00	2,000,000.00	399,000.00	1,601,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	3,500,000.00	3,500,000.00	2,899,000.00	601,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,500,000.00	9,378,000.00	6,199,070.00	3,178,930.00
22020302	BOOKS	750,000.00	750,000.00	345,000.00	405,000.00
22020303	NEWSPAPERS	250,000.00	250,000.00	198,450.00	51,550.00
22020304	MAGAZINES & PERIODICALS	80,000.00	80,000.00	31,000.00	49,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,500,000.00	13,292,000.00	13,287,875.00	4,125.00
22020306	PRINTING OF SECURITY DOCUMENTS	400,000.00	400,000.00	0.00	400,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	500,000.00	500,000.00	500,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	250,000.00	250,000.00	120,000.00	130,000.00
22020309	UNIFORMS & OTHER CLOTHING	100,000.00	100,000.00	15,000.00	85,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,500,000.00	5,100,000.00	4,813,961.25	286,038.75
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,500,000.00	8,090,000.00	7,135,700.00	954,300.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	2,000,000.00	1,784,200.00	215,800.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,500,000.00	7,325,550.00	7,311,800.00	13,750.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,750,000.00	2,750,000.00	1,874,000.00	876,000.00
22020406	OTHER MAINTENANCE SERVICES	750,000.00	1,000,000.00	467,000.00	533,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	100,000.00	100,000.00	100,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	268,000.00	268,000.00	115,000.00	153,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	200,000.00	200,000.00	185,000.00	15,000.00
22020501	LOCAL TRAINING	3,500,000.00	8,907,326.00	8,823,220.00	84,106.00
22020502	INTERNATIONAL TRAINING	0.00	6,000.00	5,000.00	1,000.00
22020601	SECURITY SERVICES	1,050,000.00	1,500,000.00	1,100,000.00	400,000.00
22020605	CLEANING & FUMIGATION SERVICES	10,000,000.00	45,000,000.00	44,897,500.00	102,500.00
22020701	FINANCIAL CONSULTING	1,000,000.00	10,000,000.00	9,999,000.00	1,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,500,000.00	1,500,000.00	1,330,000.00	170,000.00
22020704	ENGINEERING SERVICES	130,000.00	130,000.00	43,500.00	86,500.00
22020705	ARCHITECTURAL SERVICES	130,000.00	130,000.00	35,000.00	95,000.00
22020801	MOTOR VEHICLE FUEL COST	4,500,000.00	17,500,000.00	15,499,840.00	2,000,160.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	78,000.00	78,000.00	70,000.00	8,000.00
22020803	PLANT / GENERATOR FUEL COST	12,500,000.00	40,000,000.00	27,880,337.50	12,119,662.50
22020806	COOKING GAS/FUEL COST	25,000.00	25,000.00	0.00	25,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	2,500,000.00	2,006,549.77	493,450.23

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

22020902	INSURANCE PREMIUM	25,000,000.00	25,000,000.00	5,038,053.00	19,961,947.00
22021001	REFRESHMENT & MEALS	2,500,000.00	10,500,000.00	8,695,635.00	1,804,365.00
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	20,500,000.00	20,332,605.00	167,395.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	6,000,000.00	3,969,400.00	2,030,600.00
22021004	MEDICAL EXPENSES-LOCAL	750,000.00	750,000.00	0.00	750,000.00
22021006	POSTAGES & COURIER SERVICES	25,000.00	25,000.00	0.00	25,000.00
22021007	WELFARE PACKAGES	1,500,000.00	12,500,000.00	11,764,700.00	735,300.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	500,000.00	1,500,000.00	885,500.00	614,500.00
22021009	SPORTING ACTIVITIES	1,325,000.00	1,325,000.00	930,000.00	395,000.00
22021010	DIRECT TEACHING & LABORATORY COST	500,000.00	500,000.00	145,200.00	354,800.00
22021021	SPECIAL DAYS/CELEBRATIONS	400,000.00	400,000.00	0.00	400,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	100,000.00	0.00	100,000.00
	TOTAL	1,550,959,141.46	1,980,524,756.31	1,401,070,691.34	579,454,064.97
051702100300	Benue State University (BSU), Makurdi	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	3,514,043,051.24	4,326,984,391.82	4,314,459,598.90	12,524,792.92
21010102	OVER TIME PAYMENTS	25,000,000.00	25,000,000.00	14,821,600.00	10,178,400.00
21020101	NON REGULAR ALLOWANCES	275,000,000.00	275,000,000.00	19,427,070.80	255,572,929.20
21020201	NHIS CONTRIBUTION	150,000,000.00	150,000,000.00	0.00	150,000,000.00
21020202	CONTRIBUTORY PENSION	331,502,400.00	331,502,400.00	167,873,696.28	163,628,703.72
21020203	GROUP LIFE INSURANCE	70,000,000.00	70,000,000.00	11,371,000.00	58,629,000.00
21030101	GRATUITY	50,000,000.00	50,000,000.00	2,576,883.19	47,423,116.81
21030102	PENSION	168,000,000.00	168,000,000.00	59,016,872.37	108,983,127.63
21030103	DEATH BENEFITS	25,900,000.00	25,900,000.00	0.00	25,900,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	80,000,000.00	80,000,000.00	33,487,192.00	46,512,808.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	95,000,000.00	95,000,000.00	57,983,100.00	37,016,900.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	95,000,000.00	95,000,000.00	67,212,599.41	27,787,400.59
22020201	ELECTRICITY CHARGES	128,500,000.00	128,500,000.00	81,773,216.41	46,726,783.59
22020202	TELEPHONE CHARGES	19,564,415.00	19,564,415.00	7,602,559.00	11,961,856.00
22020203	INTERNET ACCESS CHARGES	65,000,000.00	65,000,000.00	50,255,558.76	14,744,441.24
22020205	WATER RATES	5,000,000.00	5,000,000.00	75,000.00	4,925,000.00
22020206	SEWERAGE CHARGES	1,000,000.00	1,000,000.00	75,000.00	925,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	17,900,000.00	17,900,000.00	0.00	17,900,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	105,229,392.00	105,229,392.00	84,062,300.00	21,167,092.00
22020302	BOOKS	16,109,050.00	16,109,050.00	9,431,050.00	6,678,000.00
22020303	NEWSPAPERS	3,873,060.00	3,873,060.00	2,021,750.00	1,851,310.00
22020304	MAGAZINES & PERIODICALS	1,549,453.00	1,549,453.00	0.00	1,549,453.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	105,000,000.00	105,000,000.00	34,229,750.00	70,770,250.00
22020306	PRINTING OF SECURITY DOCUMENTS	75,000,000.00	75,000,000.00	26,715,000.00	48,285,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	35,924,746.00	35,924,746.00	0.00	35,924,746.00
22020309	UNIFORMS & OTHER CLOTHING	10,700,000.00	10,700,000.00	1,000,000.00	9,700,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	14,400,000.00	14,400,000.00	14,211,400.00	188,600.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	700,000.00	700,000.00	0.00	700,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	23,100,257.00	48,100,257.00	46,286,582.43	1,813,674.57
22020402	MAINTENANCE OF OFFICE FURNITURE	10,100,000.00	10,100,000.00	4,711,411.48	5,388,588.52

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	35,604,210.00	78,866,735.80	78,091,417.90	775,317.90
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	18,482,509.00	18,482,509.00	4,248,500.00	14,234,009.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	18,633,946.00	18,633,946.00	17,870,360.00	763,586.00
22020406	OTHER MAINTENANCE SERVICES	80,304,724.00	80,304,724.00	59,945,302.00	20,359,422.00
22020413	MINOR ROAD MAINTENANCE	30,600,900.00	30,600,900.00	0.00	30,600,900.00
22020501	LOCAL TRAINING	30,500,000.00	30,500,000.00	23,935,152.00	6,564,848.00
22020601	SECURITY SERVICES	46,500,000.00	59,022,689.76	58,401,274.92	621,414.84
22020602	OFFICE RENT	946,313.00	946,313.00	0.00	946,313.00
22020605	CLEANING & FUMIGATION SERVICES	67,300,000.00	67,300,000.00	40,928,308.25	26,371,691.75
22020701	FINANCIAL CONSULTING	45,000,000.00	45,000,000.00	45,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	3,500,000.00	3,500,000.00	0.00	3,500,000.00
22020703	LEGAL SERVICES	68,750,000.00	68,750,000.00	50,699,700.08	18,050,299.92
22020704	ENGINEERING SERVICES	1,500,000.00	1,500,000.00	0.00	1,500,000.00
22020705	ARCHITECTURAL SERVICES	1,350,000.00	1,350,000.00	0.00	1,350,000.00
22020801	MOTOR VEHICLE FUEL COST	105,000,000.00	55,000,000.00	49,196,115.00	5,803,885.00
22020803	PLANT / GENERATOR FUEL COST	115,000,000.00	115,000,000.00	77,061,960.00	37,938,040.00
22020803	PLANT / GENERATOR FUEL COST	90,000,000.00	90,000,000.00	89,174,576.25	825,423.75
22020806	COOKING GAS/FUEL COST	350,000.00	350,000.00	0.00	350,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	375,000.00	375,000.00	0.00	375,000.00
22020902	INSURANCE PREMIUM	45,481,650.00	45,481,650.00	0.00	45,481,650.00
22021001	REFRESHMENT & MEALS	15,972,945.00	15,972,945.00	15,886,288.75	86,656.25
22021002	HONORARIUM & SITTING ALLOWANCE	95,000,000.00	95,000,000.00	80,714,059.21	14,285,940.79
22021003	PUBLICITY & ADVERTISEMENTS	15,418,165.00	15,418,165.00	10,535,387.50	4,882,777.50
22021004	MEDICAL EXPENSES-LOCAL	14,000,000.00	18,000,000.00	17,117,088.00	882,912.00
22021006	POSTAGES & COURIER SERVICES	18,290,047.00	18,290,047.00	778,087.62	17,511,959.38
22021007	WELFARE PACKAGES	80,102,548.00	70,102,548.00	69,246,198.00	856,350.00
22020803	PLANT / GENERATOR FUEL COST	100,000,000.00	100,000,000.00	81,963,560.00	18,036,440.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	15,500,000.00	15,500,000.00	8,926,250.00	6,573,750.00
22021009	SPORTING ACTIVITIES	15,526,530.00	15,526,530.00	1,000,000.00	14,526,530.00
22021010	DIRECT TEACHING & LABORATORY COST	20,500,000.00	270,500,000.00	269,649,492.74	850,507.26
22020803	PLANT / GENERATOR FUEL COST	100,000,000.00	120,000,000.00	118,793,261.74	1,206,738.26
22021019	MEDICAL EXPENSES-INTERNATIONAL	5,000,000.00	5,000,000.00	4,840,040.00	159,960.00
22021021	SPECIAL DAYS/CELEBRATIONS	25,000,000.00	30,000,000.00	29,271,801.00	728,199.00
22020803	PLANT / GENERATOR FUEL COST	100,000,000.00	100,000,000.00	100,000,000.00	0.00
	TOTAL	6,943,585,311.24	8,056,311,867.38	6,513,954,371.99	1,542,357,495.39
051705400100	Benue State Teaching Service Board	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	6,205,031,179.62	6,553,031,179.62	6,545,323,791.62	7,707,388.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,478,600.00	4,478,600.00	130,000.00	4,348,600.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	242,165.00	242,165.00	216,000.00	26,165.00
22020201	ELECTRICITY CHARGES	140,000.00	140,000.00	0.00	140,000.00
22020203	INTERNET ACCESS CHARGES	512,333.50	512,333.50	0.00	512,333.50
22020205	WATER RATES	330,645.00	330,645.00	69,000.00	261,645.00
22020206	SEWERAGE CHARGES	210,000.00	210,000.00	20,000.00	190,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,325,552.30	3,325,552.30	384,050.00	2,941,502.30
22020302	BOOKS	73,479.00	73,479.00	0.00	73,479.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

22020303	NEWSPAPERS	9,582.30	9,582.30	0.00	9,582.30
22020304	MAGAZINES & PERIODICALS	10,717.00	10,717.00	0.00	10,717.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	700,000.00	700,000.00	118,500.00	581,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	443,065.00	443,065.00	0.00	443,065.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	351,750.00	351,750.00	0.00	351,750.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,588,775.00	2,588,775.00	0.00	2,588,775.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,860,950.00	1,860,950.00	196,000.00	1,664,950.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	40,175,000.00	40,175,000.00	25,000.00	40,150,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	490,665.00	490,665.00	0.00	490,665.00
22020406	OTHER MAINTENANCE SERVICES	1,461,460.00	1,461,460.00	5,500.00	1,455,960.00
22020501	LOCAL TRAINING	5,075,000.00	5,075,000.00	4,000,000.00	1,075,000.00
22020601	SECURITY SERVICES	443,065.00	443,065.00	0.00	443,065.00
22020605	CLEANING & FUMIGATION SERVICES	419,636.00	419,636.00	14,500.00	405,136.00
22020701	FINANCIAL CONSULTING	24,920,000.00	24,920,000.00	0.00	24,920,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	420,000.00	420,000.00	0.00	420,000.00
22020801	MOTOR VEHICLE FUEL COST	3,220,000.00	3,220,000.00	298,500.00	2,921,500.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	443,310.00	443,310.00	0.00	443,310.00
22020803	PLANT / GENERATOR FUEL COST	718,410.00	718,410.00	173,850.00	544,560.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	45,778.38	45,778.38	0.00	45,778.38
22021001	REFRESHMENT & MEALS	3,339,350.00	3,339,350.00	775,200.00	2,564,150.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,155,350.00	1,155,350.00	996,000.00	159,350.00
22021003	PUBLICITY & ADVERTISEMENTS	375,480.00	375,480.00	270,000.00	105,480.00
22021004	MEDICAL EXPENSES-LOCAL	315,448.00	315,448.00	0.00	315,448.00
22021006	POSTAGES & COURIER SERVICES	228,413.50	228,413.50	0.00	228,413.50
22021007	WELFARE PACKAGES	327,600.00	512,600.00	315,000.00	197,600.00
22021009	SPORTING ACTIVITIES	13,973,960.00	13,973,960.00	5,328,000.00	8,645,960.00
	TOTAL	6,317,856,719.60	6,666,041,719.60	6,558,658,891.62	107,382,827.98
051705500100	Benue State Science and Technical Education Board	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	470,304,940.00	563,024,186.82	562,332,321.85	691,864.97
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	139,650.00	4,000,000.00	68,000.00	3,932,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	140,000.00	2,000,000.00	68,000.00	1,932,000.00
22020201	ELECTRICITY CHARGES	126,000.00	200,000.00	60,000.00	140,000.00
22020202	TELEPHONE CHARGES	35,000.00	100,000.00	14,000.00	86,000.00
22020203	INTERNET ACCESS CHARGES	24,500.00	24,500.00	8,000.00	16,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	36,400.00	100,000.00	8,000.00	92,000.00
22020205	WATER RATES	70,000.00	100,000.00	20,000.00	80,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	280,000.00	258,500.00	135,000.00	123,500.00
22020302	BOOKS	14,000.00	15,000,000.00	5,200.00	14,994,800.00
22020303	NEWSPAPERS	10,500.00	10,500.00	0.00	10,500.00
22020304	MAGAZINES & PERIODICALS	7,000.00	30,000.00	500.00	29,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	396,900.00	2,000,000.00	154,000.00	1,846,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	710,000.00	710,000.00	397,000.00	313,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	52,500.00	74,000.00	74,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	526,600.00	526,600.00	223,000.00	303,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	150,000.00	150,000.00	37,500.00	112,500.00

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22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000.00	200,000.00	97,000.00	103,000.00	
22020501	LOCAL TRAINING	249,900.00	4,000,000.00	80,000.00	3,920,000.00	
22020601	SECURITY SERVICES	500,000.00	500,000.00	228,000.00	272,000.00	
22020605	CLEANING & FUMIGATION SERVICES	252,000.00	252,000.00	125,000.00	127,000.00	
22020801	MOTOR VEHICLE FUEL COST	570,844.00	570,844.00	134,000.00	436,844.00	
22020803	PLANT / GENERATOR FUEL COST	385,127.00	500,000.00	93,000.00	407,000.00	
22020901	BANK CHARGES (OTHER THAN INTEREST)	35,000.00	50,000.00	1,204.25	48,795.75	
22021001	REFRESHMENT & MEALS	350,000.00	500,000.00	104,000.00	396,000.00	
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	1,000,000.00	178,000.00	822,000.00	
22021003	PUBLICITY & ADVERTISEMENTS	132,300.00	500,000.00	52,900.00	447,100.00	
22021004	MEDICAL EXPENSES-LOCAL	102,900.00	102,900.00	19,404.50	83,495.50	
22021006	POSTAGES & COURIER SERVICES	28,000.00	28,000.00	2,000.00	26,000.00	
22021007	WELFARE PACKAGES	242,000.00	5,242,000.00	20,000.00	5,222,000.00	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	35,000.00	35,000.00	17,000.00	18,000.00	
22021009	SPORTING ACTIVITIES	100,000.00	1,000,000.00	16,000.00	984,000.00	
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	135,000.00	500,000.00	264,000.00	236,000.00	
22021021	SPECIAL DAYS/CELEBRATIONS	550,000.00	8,000,000.00	66,000.00	7,934,000.00	
	TOTAL	477,392,061.00	611,289,030.82	565,102,030.60	46,187,000.22	
051705600100	Benue State Scholarship Board		2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY		8,648,978.98	8,858,978.98	8,848,303.80	10,675.18
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		700,000.00	700,000.00	0.00	700,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		700,000.00	700,000.00	0.00	700,000.00
22020201	ELECTRICITY CHARGES		431,200.00	431,200.00	35,000.00	396,200.00
22020203	INTERNET ACCESS CHARGES		269,500.00	269,500.00	0.00	269,500.00
22020205	WATER RATES		107,800.00	107,800.00	5,000.00	102,800.00
22020206	SEWERAGE CHARGES		36,750.00	36,750.00	10,000.00	26,750.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		305,760.00	305,760.00	45,000.00	260,760.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,254,000.00	2,254,000.00	100,000.00	2,154,000.00
22020309	UNIFORMS & OTHER CLOTHING		29,400.00	29,400.00	0.00	29,400.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,400,000.00	1,400,000.00	145,000.00	1,255,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE		700,000.00	700,000.00	38,000.00	662,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,400,000.00	1,400,000.00	0.00	1,400,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,450,000.00	2,450,000.00	0.00	2,450,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS		107,800.00	107,800.00	25,000.00	82,800.00
22020501	LOCAL TRAINING		1,617,000.00	1,617,000.00	100,000.00	1,517,000.00
22020601	SECURITY SERVICES		431,200.00	431,200.00	0.00	431,200.00
22020605	CLEANING & FUMIGATION SERVICES		107,800.00	107,800.00	10,000.00	97,800.00
22020702	INFORMATION TECHNOLOGY CONSULTING		3,878,000.00	3,878,000.00	0.00	3,878,000.00
22020801	MOTOR VEHICLE FUEL COST		1,050,000.00	1,050,000.00	80,000.00	970,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		151,200.00	151,200.00	0.00	151,200.00
22020803	PLANT / GENERATOR FUEL COST		175,000.00	175,000.00	27,000.00	148,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)		80,500.00	80,500.00	0.00	80,500.00
22021002	HONORARIUM & SITTING ALLOWANCE		316,050.00	316,050.00	0.00	316,050.00
22021003	PUBLICITY & ADVERTISEMENTS		269,500.00	269,500.00	0.00	269,500.00
22021004	MEDICAL EXPENSES-LOCAL		97,020.00	97,020.00	0.00	97,020.00

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22021006	POSTAGES & COURIER SERVICES	72,030.00	72,030.00	0.00	72,030.00
22021007	WELFARE PACKAGES	269,500.00	269,500.00	0.00	269,500.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	138,285,350.00	138,285,350.00	0.00	138,285,350.00
	TOTAL	166,341,338.98	166,551,338.98	9,468,303.80	157,083,035.18
051705700100	Akawe Torkula Polytechnic, Makurdi	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	467,188,144.65	854,376,289.30	506,165,727.09	348,210,562.21
21020101	NON REGULAR ALLOWANCES	2,500,000.00	2,500,000.00	0.00	2,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00	0.00	300,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	560,000.00	560,000.00	0.00	560,000.00
22020201	ELECTRICITY CHARGES	595,000.00	595,000.00	0.00	595,000.00
22020202	TELEPHONE CHARGES	75,000.00	75,000.00	0.00	75,000.00
22020203	INTERNET ACCESS CHARGES	140,000.00	140,000.00	0.00	140,000.00
22020205	WATER RATES	450,000.00	450,000.00	0.00	450,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	550,000.00	550,000.00	0.00	550,000.00
22020302	BOOKS	50,000.00	50,000.00	0.00	50,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	850,000.00	850,000.00	280,000.00	570,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	315,000.00	315,000.00	53,900.00	261,100.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	350,000.00	350,000.00	0.00	350,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	350,000.00	350,000.00	0.00	350,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	900,000.00	900,000.00	575,100.00	324,900.00
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00	0.00	350,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	350,000.00	350,000.00	0.00	350,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	650,000.00	650,000.00	0.00	650,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	350,000.00	0.00	350,000.00
22020406	OTHER MAINTENANCE SERVICES	540,000.00	940,000.00	881,700.00	58,300.00
22020501	LOCAL TRAINING	500,000.00	500,000.00	0.00	500,000.00
22020601	SECURITY SERVICES	595,000.00	595,000.00	0.00	595,000.00
22020605	CLEANING & FUMIGATION SERVICES	105,000.00	105,000.00	40,000.00	65,000.00
22020701	FINANCIAL CONSULTING	350,000.00	350,000.00	0.00	350,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	350,000.00	350,000.00	0.00	350,000.00
22020703	LEGAL SERVICES	350,000.00	350,000.00	0.00	350,000.00
22020801	MOTOR VEHICLE FUEL COST	585,000.00	585,000.00	0.00	585,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	140,000.00	140,000.00	0.00	140,000.00
22020803	PLANT / GENERATOR FUEL COST	755,000.00	755,000.00	0.00	755,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	21,350.00	21,350.00	0.00	21,350.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	300,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	500,000.00	0.00	500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	315,000.00	315,000.00	0.00	315,000.00
22021004	MEDICAL EXPENSES-LOCAL	140,000.00	140,000.00	0.00	140,000.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	280,000.00	280,000.00	0.00	280,000.00
22021009	SPORTING ACTIVITIES	700,000.00	700,000.00	0.00	700,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	350,000.00	350,000.00	0.00	350,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,250,000.00	1,250,000.00	0.00	1,250,000.00
	TOTAL	485,499,494.65	873,087,639.30	507,996,427.09	365,091,212.21

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		2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
052100100100	Ministry of Health and Human Services				
21010101	SALARY	547,599,599.35	572,599,599.35	572,073,061.59	526,537.76
21020101	NON REGULAR ALLOWANCES	10,000,000.00	10,000,000.00	7,916,800.00	2,083,200.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000.00	30,000,000.00	136,000.00	29,864,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	10,000,000.00	2,488,000.00	7,512,000.00
22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00	212,000.00	4,788,000.00
22020203	INTERNET ACCESS CHARGES	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020206	SEWERAGE CHARGES	250,000.00	250,000.00	0.00	250,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	10,000,000.00	1,222,100.00	8,777,900.00
22020302	BOOKS	500,000.00	500,000.00	0.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,300,000.00	2,300,000.00	1,297,000.00	1,003,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	100,000,000.00	100,000,000.00	68,425,295.00	31,574,705.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,005,000.00	1,005,000.00	0.00	1,005,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	20,000,000.00	2,900,600.00	17,099,400.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6,000,000.00	6,000,000.00	245,000.00	5,755,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	3,000,000.00	260,500.00	2,739,500.00
22020406	OTHER MAINTENANCE SERVICES	3,000,000.00	3,000,000.00	2,284,000.00	716,000.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	346,161.00	1,653,839.00
22020601	SECURITY SERVICES	8,400,000.00	8,400,000.00	0.00	8,400,000.00
22020605	CLEANING & FUMIGATION SERVICES	10,000,000.00	10,000,000.00	0.00	10,000,000.00
22020701	FINANCIAL CONSULTING	1,500,000.00	1,500,000.00	0.00	1,500,000.00
22020705	ARCHITECTURAL SERVICES	5,000,000.00	5,000,000.00	0.00	5,000,000.00
22020710	OTHER GENERAL SERVICES	25,000,000.00	25,000,000.00	3,463,257.00	21,536,743.00
22020801	MOTOR VEHICLE FUEL COST	50,000,000.00	10,000,000.00	1,047,000.00	8,953,000.00
22020803	PLANT / GENERATOR FUEL COST	6,000,000.00	6,000,000.00	177,000.00	5,823,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	150,000.00	150,000.00	55,669.00	94,331.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	627,500.00	4,372,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	15,000,000.00	15,000,000.00	6,730,350.00	8,269,650.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	251,500.00	4,748,500.00
22021004	MEDICAL EXPENSES-LOCAL	12,000,000.00	12,000,000.00	0.00	12,000,000.00
22021006	POSTAGES & COURIER SERVICES	200,000.00	200,000.00	30,000.00	170,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	50,000,000.00	50,000,000.00	47,000,000.00	3,000,000.00
	TOTAL	945,904,599.35	930,904,599.35	719,188,793.59	211,715,805.76
052100200100	Benue State Health Insurance Agency				
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	336,000,000.00	336,000,000.00	0.00	336,000,000.00
21020201	NHIS CONTRIBUTION	217,500,000.00	217,500,000.00	0.00	217,500,000.00
21020201	NHIS CONTRIBUTION	156,500,000.00	156,500,000.00	0.00	156,500,000.00
21020201	NHIS CONTRIBUTION	626,000,000.00	278,000,000.00	0.00	278,000,000.00
21020201	NHIS CONTRIBUTION	500,000,000.00	500,000,000.00	0.00	500,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,500,000.00	3,500,000.00	0.00	3,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,250,000.00	5,250,000.00	0.00	5,250,000.00

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22020201	ELECTRICITY CHARGES	350,000.00	350,000.00	0.00	350,000.00
22020202	TELEPHONE CHARGES	135,000.00	135,000.00	0.00	135,000.00
22020203	INTERNET ACCESS CHARGES	1,050,000.00	1,050,000.00	0.00	1,050,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	175,000.00	175,000.00	0.00	175,000.00
22020205	WATER RATES	350,000.00	350,000.00	0.00	350,000.00
22020206	SEWERAGE CHARGES	175,000.00	175,000.00	0.00	175,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	14,000,000.00	14,000,000.00	0.00	14,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,750,000.00	1,750,000.00	0.00	1,750,000.00
22020303	NEWSPAPERS	350,000.00	350,000.00	0.00	350,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,750,000.00	1,750,000.00	0.00	1,750,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	700,000.00	700,000.00	0.00	700,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,350,000.00	2,350,000.00	0.00	2,350,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,350,000.00	1,350,000.00	0.00	1,350,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	750,000.00	750,000.00	0.00	750,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,700,000.00	1,700,000.00	0.00	1,700,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	525,000.00	525,000.00	0.00	525,000.00
22020406	OTHER MAINTENANCE SERVICES	210,000.00	210,000.00	0.00	210,000.00
22020501	LOCAL TRAINING	1,050,000.00	1,050,000.00	0.00	1,050,000.00
22020601	SECURITY SERVICES	700,000.00	700,000.00	0.00	700,000.00
22020605	CLEANING & FUMIGATION SERVICES	120,000.00	120,000.00	0.00	120,000.00
22020701	FINANCIAL CONSULTING	700,000.00	700,000.00	0.00	700,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	2,450,000.00	2,450,000.00	0.00	2,450,000.00
22020709	AUDITING OF ACCOUNTS	2,100,000.00	2,100,000.00	0.00	2,100,000.00
22020801	MOTOR VEHICLE FUEL COST	1,700,000.00	1,700,000.00	0.00	1,700,000.00
22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	0.00	1,500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,450,000.00	2,450,000.00	0.00	2,450,000.00
22021001	REFRESHMENT & MEALS	700,000.00	700,000.00	0.00	700,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,400,000.00	1,400,000.00	0.00	1,400,000.00
22021003	PUBLICITY & ADVERTISEMENTS	490,000.00	490,000.00	0.00	490,000.00
22021004	MEDICAL EXPENSES-LOCAL	210,000,000.00	10,000,000.00	0.00	10,000,000.00
22021006	POSTAGES & COURIER SERVICES	100,000.00	100,000.00	0.00	100,000.00
22021007	WELFARE PACKAGES	1,050,000.00	1,050,000.00	0.00	1,050,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,750,000.00	1,750,000.00	0.00	1,750,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	383,585,000.00	83,585,000.00	0.00	83,585,000.00
	TOTAL	2,484,265,000.00	1,636,265,000.00	0.00	1,636,265,000.00
052102600100	Benue State University Teaching Hospital (BSUTH)	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	1,000,000.00	4,921,490,562.43	4,659,229,004.19	262,261,558.24
21030103	DEATH BENEFITS	2,858,002,086.89	158,002,086.89	1,805,054.54	156,197,032.35
21020101	NON REGULAR ALLOWANCES	1,000,000.00	101,000,000.00	81,106,676.06	19,893,323.94
21030103	DEATH BENEFITS	338,974,680.00	338,974,680.00	0.00	338,974,680.00
21020201	NHIS CONTRIBUTION	1,000,000.00	1,000,000.00	0.00	1,000,000.00
21030103	DEATH BENEFITS	447,730,158.00	47,730,158.00	0.00	47,730,158.00
21020202	CONTRIBUTORY PENSION	1,000,000.00	593,149,056.24	0.00	593,149,056.24
21030103	DEATH BENEFITS	447,730,158.00	447,730,158.00	0.00	447,730,158.00

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21030101	GRATUITY	1,000,000.00	1,000,000.00	0.00	1,000,000.00
21030103	DEATH BENEFITS	23,000,000.00	23,000,000.00	0.00	23,000,000.00
21030103	DEATH BENEFITS	1,000,000.00	1,000,000.00	0.00	1,000,000.00
21030103	DEATH BENEFITS	13,000,000.00	13,000,000.00	0.00	13,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,500,000.00	14,000,000.00	13,396,040.00	603,960.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,250,000.00	24,250,000.00	23,965,686.44	284,313.56
22020201	ELECTRICITY CHARGES	31,951,900.00	81,951,900.00	63,264,610.00	18,687,290.00
22020202	TELEPHONE CHARGES	1,500,000.00	3,500,000.00	2,592,000.00	908,000.00
22020203	INTERNET ACCESS CHARGES	3,500,000.00	3,500,000.00	1,059,865.00	2,440,135.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,350,000.00	1,350,000.00	0.00	1,350,000.00
22020205	WATER RATES	1,500,000.00	4,500,000.00	2,650,500.00	1,849,500.00
22020206	SEWERAGE CHARGES	1,250,000.00	1,250,000.00	0.00	1,250,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,473,350.00	1,473,350.00	722,405.69	750,944.31
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,500,000.00	35,500,000.00	29,261,073.01	6,238,926.99
22020302	BOOKS	10,250,000.00	10,250,000.00	8,514,500.00	1,735,500.00
22020303	NEWSPAPERS	350,000.00	350,000.00	0.00	350,000.00
22020304	MAGAZINES & PERIODICALS	500,000.00	500,000.00	0.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,500,000.00	65,800,000.00	65,719,095.00	80,905.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,750,000.00	12,750,000.00	11,905,000.00	845,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	90,250,000.00	490,250,000.00	489,889,593.91	360,406.09
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,500,000.00	1,500,000.00	0.00	1,500,000.00
22020309	UNIFORMS & OTHER CLOTHING	1,250,000.00	10,250,000.00	10,048,200.00	201,800.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,500,000.00	1,500,000.00	0.00	1,500,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,000,000.00	5,000,000.00	1,676,100.00	3,323,900.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	1,050,000.00	1,050,000.00	0.00	1,050,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,750,000.00	12,750,000.00	12,604,320.00	145,680.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,050,000.00	13,050,000.00	11,287,050.00	1,762,950.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	70,000,000.00	68,213,700.00	1,786,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,500,000.00	25,500,000.00	25,318,245.45	181,754.55
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,750,000.00	6,750,000.00	5,943,200.00	806,800.00
22020406	OTHER MAINTENANCE SERVICES	1,500,000.00	1,500,000.00	0.00	1,500,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	750,000.00	1,500,000.00	949,200.00	550,800.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	450,000.00	450,000.00	12,000.00	438,000.00
22020413	MINOR ROAD MAINTENANCE	1,250,000.00	1,250,000.00	0.00	1,250,000.00
22020501	LOCAL TRAINING	2,500,000.00	77,500,000.00	77,440,722.00	59,278.00
22020601	SECURITY SERVICES	10,000,000.00	24,000,000.00	10,580,000.00	13,420,000.00
22020605	CLEANING & FUMIGATION SERVICES	25,000,000.00	105,000,000.00	83,322,568.71	21,677,431.29
22020701	FINANCIAL CONSULTING	750,000.00	2,850,000.00	600,000.00	2,250,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	2,500,000.00	2,500,000.00	0.00	2,500,000.00
22020703	LEGAL SERVICES	1,250,000.00	7,260,000.00	7,210,000.00	50,000.00
22020704	ENGINEERING SERVICES	1,239,700.00	1,239,700.00	0.00	1,239,700.00
22020705	ARCHITECTURAL SERVICES	750,000.00	750,000.00	0.00	750,000.00
22020708	MEDICAL CONSULTING	3,500,000.00	6,500,000.00	2,800,000.00	3,700,000.00
22020709	AUDITING OF ACCOUNTS	1,500,000.00	11,500,000.00	3,010,000.00	8,490,000.00
22020710	OTHER GENERAL SERVICES	1,500,000.00	1,500,000.00	0.00	1,500,000.00
22020801	MOTOR VEHICLE FUEL COST	6,500,000.00	13,500,000.00	12,251,200.00	1,248,800.00
22020803	PLANT / GENERATOR FUEL COST	7,000,000.00	97,000,000.00	52,269,380.00	44,730,620.00

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22021002	HONORARIUM & SITTING ALLOWANCE	8,000,000.00	8,350,000.00	0.00	8,350,000.00
22020806	COOKING GAS/FUEL COST	350,000.00	350,000.00	284,700.00	65,300.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	1,000,000.00	405,082.50	594,917.50
22020902	INSURANCE PREMIUM	5,000,000.00	12,000,000.00	600,000.00	11,400,000.00
22021001	REFRESHMENT & MEALS	2,750,000.00	32,950,000.00	32,918,030.00	31,970.00
22021002	HONORARIUM & SITTING ALLOWANCE	6,750,000.00	25,125,000.00	24,259,000.00	866,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,000,000.00	4,000,000.00	0.00	4,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,500,000.00	20,500,000.00	19,926,924.00	573,076.00
22021004	MEDICAL EXPENSES-LOCAL	1,750,000.00	11,750,000.00	10,951,945.00	798,055.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	800,000.00	703,500.32	96,499.68
22021007	WELFARE PACKAGES	3,500,000.00	15,500,000.00	13,850,000.00	1,650,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,050,000.00	142,050,000.00	138,341,582.50	3,708,417.50
22021009	SPORTING ACTIVITIES	1,150,000.00	1,150,000.00	0.00	1,150,000.00
22021010	DIRECT TEACHING & LABORATORY COST	1,250,000.00	1,650,000.00	0.00	1,650,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,350,000.00	8,850,000.00	8,450,000.00	400,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,750,000.00	4,450,000.00	4,011,000.00	439,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	1,150,000.00	10,150,000.00	9,790,000.00	360,000.00
	TOTAL	4,445,402,032.89	8,202,026,651.56	6,105,108,754.32	2,096,917,897.24
052102700100	Benue State Primary Health Care Board	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	880,897.42	3,880,897.42	3,625,930.94	254,966.48
21020101	NON REGULAR ALLOWANCES	1,848,000.00	1,798,000.00	1,595,000.00	203,000.00
21030103	DEATH BENEFITS	2,000,000.00	50,000.00	45,500.00	4,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	500,000.00	350,000.00	150,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	750,000.00	5,477,000.00	5,347,000.00	130,000.00
22020201	ELECTRICITY CHARGES	650,000.00	900,000.00	875,000.00	25,000.00
22020202	TELEPHONE CHARGES	50,000.00	65,000.00	65,000.00	0.00
22020201	ELECTRICITY CHARGES	350,000.00	350,000.00	343,000.00	7,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	105,000.00	105,000.00	29,400.00	75,600.00
22020205	WATER RATES	25,000.00	25,000.00	0.00	25,000.00
22020206	SEWERAGE CHARGES	45,000.00	45,000.00	0.00	45,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	350,000.00	3,350,000.00	2,644,305.00	705,695.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	850,000.00	3,561,400.00	3,228,550.00	332,850.00
22020302	BOOKS	100,000.00	100,000.00	0.00	100,000.00
22020303	NEWSPAPERS	25,000.00	25,000.00	10,000.00	15,000.00
22020304	MAGAZINES & PERIODICALS	35,000.00	35,000.00	5,500.00	29,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	450,000.00	1,559,500.00	1,552,500.00	7,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	750,000.00	650,000.00	626,000.00	24,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	750,000.00	350,000.00	0.00	350,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	150,000.00	150,000.00	0.00	150,000.00
22020309	UNIFORMS & OTHER CLOTHING	350,000.00	350,000.00	0.00	350,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	750,000.00	750,000.00	749,665.00	335.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	250,000.00	0.00	250,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	700,000.00	110,400.00	0.00	110,400.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	350,000.00	350,000.00	81,000.00	269,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	41,500.00	458,500.00

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22020406	OTHER MAINTENANCE SERVICES	350,000.00	829,500.00	790,700.00	38,800.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	50,000.00	50,000.00	0.00	50,000.00
22020501	LOCAL TRAINING	500,000.00	200,000.00	0.00	200,000.00
22020601	SECURITY SERVICES	250,000.00	1,218,200.00	1,133,200.00	85,000.00
22020602	OFFICE RENT	100,000.00	100,000.00	0.00	100,000.00
22020605	CLEANING & FUMIGATION SERVICES	150,000.00	150,000.00	150,000.00	0.00
22020703	LEGAL SERVICES	250,000.00	250,000.00	0.00	250,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	300,000.00	300,000.00	0.00	300,000.00
22020708	MEDICAL CONSULTING	500,000.00	200,000.00	0.00	200,000.00
22020710	OTHER GENERAL SERVICES	250,000.00	250,000.00	0.00	250,000.00
22020701	FINANCIAL CONSULTING	455,000.00	155,000.00	0.00	155,000.00
22020801	MOTOR VEHICLE FUEL COST	750,000.00	3,361,000.00	3,106,500.00	254,500.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	350,000.00	350,000.00	8,000.00	342,000.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	842,000.00	766,000.00	76,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	25,000.00	25,000.00	17,725.50	7,274.50
22020902	INSURANCE PREMIUM	350,000.00	350,000.00	0.00	350,000.00
22021001	REFRESHMENT & MEALS	500,000.00	1,300,000.00	1,227,500.00	72,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	750,000.00	803,000.00	803,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	350,000.00	1,023,000.00	1,023,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	250,000.00	250,000.00	0.00	250,000.00
22021006	POSTAGES & COURIER SERVICES	35,000.00	35,000.00	34,700.00	300.00
22021007	WELFARE PACKAGES	350,000.00	350,000.00	260,000.00	90,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	250,000.00	250,000.00	0.00	250,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	350,000.00	350,000.00	0.00	350,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	750,000.00	750,000.00	270,000.00	480,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	250,000.00	250,000.00	0.00	250,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	500,000.00	400,000.00	0.00	400,000.00
	TOTAL	23,028,897.42	39,678,897.42	30,805,176.44	8,873,720.98
052110200100	Hospital Management Board	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	2,536,656,073.47	2,533,656,073.47	2,259,373,983.07	274,282,090.40
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	780,000.00	1,220,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,446,000.00	3,446,000.00	2,220,000.00	1,226,000.00
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020202	TELEPHONE CHARGES	500,000.00	500,000.00	260,000.00	240,000.00
22020203	INTERNET ACCESS CHARGES	150,000.00	150,000.00	110,000.00	40,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	200,000.00	200,000.00	129,400.00	70,600.00
22020205	WATER RATES	160,000.00	160,000.00	123,000.00	37,000.00
22020206	SEWERAGE CHARGES	300,000.00	300,000.00	185,000.00	115,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,200,000.00	1,200,000.00	450,900.00	749,100.00
22020302	BOOKS	40,000.00	40,000.00	40,000.00	0.00
22020303	NEWSPAPERS	72,000.00	72,000.00	70,000.00	2,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	535,000.00	535,000.00	535,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,960,000.00	1,960,000.00	1,900,000.00	60,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	2,021,800.00	978,200.00

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22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	300,000.00	255,000.00	45,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000.00	500,000.00	199,950.00	300,050.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	300,000.00	300,000.00	300,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	400,000.00	100,000.00
22020501	LOCAL TRAINING	600,000.00	600,000.00	400,000.00	200,000.00
22020601	SECURITY SERVICES	550,000.00	550,000.00	360,000.00	190,000.00
22020603	RESIDENTIAL RENT	400,000.00	400,000.00	362,000.00	38,000.00
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	300,000.00	264,500.00	35,500.00
22020702	INFORMATION TECHNOLOGY CONSULTING	50,000.00	50,000.00	50,000.00	0.00
22020703	LEGAL SERVICES	1,600,000.00	1,600,000.00	1,100,000.00	500,000.00
22020801	MOTOR VEHICLE FUEL COST	4,300,000.00	4,300,000.00	1,925,000.00	2,375,000.00
22020803	PLANT / GENERATOR FUEL COST	700,000.00	700,000.00	421,000.00	279,000.00
22020806	COOKING GAS/FUEL COST	150,000.00	150,000.00	150,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	38,335.80	11,664.20
22021001	REFRESHMENT & MEALS	2,600,000.00	2,600,000.00	1,894,000.00	706,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,000,000.00	3,000,000.00	2,082,189.00	917,811.00
22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	300,000.00	272,000.00	28,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	200,000.00	110,000.00	90,000.00
22021006	POSTAGES & COURIER SERVICES	30,000.00	30,000.00	30,000.00	0.00
22021007	WELFARE PACKAGES	1,560,000.00	1,560,000.00	1,218,700.00	341,300.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	750,000.00	750,000.00	550,000.00	200,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	4,700,000.00	4,700,000.00	834,542.00	3,865,458.00
	TOTAL	2,576,659,073.47	2,573,659,073.47	2,284,416,299.87	289,242,773.60
053900100100	Ministry of Youth and Sports Development	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	69,508,800.00	75,508,800.00	75,314,085.19	194,714.81
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	500,000.00	120,000.00	380,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,750,000.00	1,750,000.00	1,381,000.00	369,000.00
22020201	ELECTRICITY CHARGES	50,000.00	50,000.00	0.00	50,000.00
22020202	TELEPHONE CHARGES	50,000.00	50,000.00	0.00	50,000.00
22020203	INTERNET ACCESS CHARGES	500,000.00	500,000.00	474,100.00	25,900.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	50,500.00	50,500.00	0.00	50,500.00
22020205	WATER RATES	42,000.00	42,000.00	0.00	42,000.00
22020206	SEWERAGE CHARGES	5,000.00	5,000.00	0.00	5,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020303	NEWSPAPERS	20,500.00	20,500.00	0.00	20,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	350,000.00	350,000.00	135,000.00	215,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	60,000.00	60,000.00	60,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	175,000.00	175,000.00	50,000.00	125,000.00
22020309	UNIFORMS & OTHER CLOTHING	50,000.00	50,000.00	0.00	50,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	50,000.00	50,000.00	40,000.00	10,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	450,000.00	50,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	250,000.00	0.00	250,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	250,000.00	250,000.00	103,000.00	147,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	200,550.00	200,550.00	200,000.00	550.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	210,000.00	210,000.00	40,000.00	170,000.00

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22020406	OTHER MAINTENANCE SERVICES	140,000.00	140,000.00	125,000.00	15,000.00
22020501	LOCAL TRAINING	500,000.00	500,000.00	40,000.00	460,000.00
22020601	SECURITY SERVICES	150,000.00	150,000.00	20,000.00	130,000.00
22020605	CLEANING & FUMIGATION SERVICES	75,000.00	75,000.00	10,000.00	65,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	350,000.00	350,000.00	40,000.00	310,000.00
22020801	MOTOR VEHICLE FUEL COST	1,750,000.00	1,750,000.00	592,000.00	1,158,000.00
22020803	PLANT / GENERATOR FUEL COST	310,350.00	310,350.00	13,000.00	297,350.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	1,556.25	48,443.75
22021001	REFRESHMENT & MEALS	250,000.00	250,000.00	0.00	250,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	500,000.00	0.00	500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	350,000.00	350,000.00	0.00	350,000.00
22021004	MEDICAL EXPENSES-LOCAL	350,000.00	350,000.00	0.00	350,000.00
22021006	POSTAGES & COURIER SERVICES	25,000.00	25,000.00	0.00	25,000.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	153,460.00	153,460.00	0.00	153,460.00
22021009	SPORTING ACTIVITIES	150,000,000.00	150,000,000.00	101,300,000.00	48,700,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	150,000.00	150,000.00	0.00	150,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	750,000.00	750,000.00	0.00	750,000.00
	TOTAL	234,426,160.00	240,426,160.00	184,008,741.44	56,417,418.56
053905100100	Benue State Sports Council	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	134,889,637.16	134,889,637.16	132,466,155.48	2,423,481.68
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	250,000.00	250,000.00	0.00	250,000.00
22020201	ELECTRICITY CHARGES	38,357.90	38,357.90	0.00	38,357.90
22020204	SATELLITE BROADCASTING ACCESS CHARGES	28,814.80	28,814.80	0.00	28,814.80
22020205	WATER RATES	28,253.40	28,253.40	0.00	28,253.40
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,407.40	14,407.40	0.00	14,407.40
22020305	PRINTING OF NON SECURITY DOCUMENTS	14,407.40	14,407.40	0.00	14,407.40
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	37,422.00	37,422.00	0.00	37,422.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	187,110.00	187,110.00	0.00	187,110.00
22020402	MAINTENANCE OF OFFICE FURNITURE	35,925.40	35,925.40	0.00	35,925.40
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	28,814.80	28,814.80	0.00	28,814.80
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	37,422.00	37,422.00	0.00	37,422.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	18,711.00	18,711.00	0.00	18,711.00
22020605	CLEANING & FUMIGATION SERVICES	72,037.70	72,037.70	0.00	72,037.70
22020701	FINANCIAL CONSULTING	187,110.00	187,110.00	0.00	187,110.00
22020801	MOTOR VEHICLE FUEL COST	56,133.00	56,133.00	0.00	56,133.00
22020803	PLANT / GENERATOR FUEL COST	37,422.00	37,422.00	0.00	37,422.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	9,355.50	9,355.50	9,345.75	9.75
22021001	REFRESHMENT & MEALS	37,422.00	37,422.00	0.00	37,422.00
22021002	HONORARIUM & SITTING ALLOWANCE	37,422.00	37,422.00	0.00	37,422.00
22021003	PUBLICITY & ADVERTISEMENTS	37,422.00	37,422.00	0.00	37,422.00
22021004	MEDICAL EXPENSES-LOCAL	13,097.70	13,097.70	0.00	13,097.70
22021006	POSTAGES & COURIER SERVICES	2,807.00	2,807.00	1,100.00	1,707.00
22021007	WELFARE PACKAGES	18,711.00	18,711.00	0.00	18,711.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

22021009	SPORTING ACTIVITIES	400,000,000.00	100,000,000.00	100,000,000.00	0.00
	TOTAL	536,118,223.16	236,118,223.16	232,476,601.23	3,641,621.93
053905400100	Benue State Sports Marketing and Lottery Board	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	15,000,000.00	9,000,000.00	0.00	9,000,000.00
21020101	NON REGULAR ALLOWANCES	3,500,000.00	3,500,000.00	0.00	3,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000.00	30,000.00	0.00	30,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	300,000.00	0.00	300,000.00
22020201	ELECTRICITY CHARGES	105,000.00	105,000.00	0.00	105,000.00
22020202	TELEPHONE CHARGES	14,700.00	14,700.00	0.00	14,700.00
22020203	INTERNET ACCESS CHARGES	100,000.00	100,000.00	0.00	100,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	35,000.00	35,000.00	0.00	35,000.00
22020205	WATER RATES	7,000.00	7,000.00	0.00	7,000.00
22020206	SEWERAGE CHARGES	7,000.00	7,000.00	0.00	7,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	350,000.00	350,000.00	0.00	350,000.00
22020302	BOOKS	35,000.00	35,000.00	0.00	35,000.00
22020303	NEWSPAPERS	15,000.00	15,000.00	0.00	15,000.00
22020304	MAGAZINES & PERIODICALS	20,000.00	20,000.00	0.00	20,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	150,000.00	150,000.00	0.00	150,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	14,700.00	14,700.00	0.00	14,700.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	50,000.00	50,000.00	0.00	50,000.00
22020309	UNIFORMS & OTHER CLOTHING	50,000.00	50,000.00	0.00	50,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	250,000.00	250,000.00	0.00	250,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	210,000.00	210,000.00	0.00	210,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	350,000.00	350,000.00	0.00	350,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	70,000.00	70,000.00	0.00	70,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	70,000.00	70,000.00	0.00	70,000.00
22020406	OTHER MAINTENANCE SERVICES	70,000.00	70,000.00	0.00	70,000.00
22020501	LOCAL TRAINING	500,000.00	500,000.00	0.00	500,000.00
22020502	INTERNATIONAL TRAINING	3,500.00	3,500.00	0.00	3,500.00
22020601	SECURITY SERVICES	154,350.00	154,350.00	0.00	154,350.00
22020602	OFFICE RENT	200,000.00	200,000.00	0.00	200,000.00
22020605	CLEANING & FUMIGATION SERVICES	105,000.00	105,000.00	0.00	105,000.00
22020701	FINANCIAL CONSULTING	14,000.00	14,000.00	0.00	14,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	14,000.00	14,000.00	0.00	14,000.00
22020801	MOTOR VEHICLE FUEL COST	168,000.00	168,000.00	0.00	168,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	84,000.00	84,000.00	0.00	84,000.00
22020803	PLANT / GENERATOR FUEL COST	84,000.00	84,000.00	0.00	84,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,500.00	3,500.00	0.00	3,500.00
22021001	REFRESHMENT & MEALS	250,000.00	250,000.00	0.00	250,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	200,000.00	0.00	200,000.00
22021003	PUBLICITY & ADVERTISEMENTS	100,000.00	100,000.00	0.00	100,000.00
22021006	POSTAGES & COURIER SERVICES	15,000.00	15,000.00	0.00	15,000.00
22021007	WELFARE PACKAGES	250,000.00	250,000.00	0.00	250,000.00
22021009	SPORTING ACTIVITIES	1,500,000.00	1,500,000.00	0.00	1,500,000.00
	TOTAL	24,448,750.00	18,448,750.00	0.00	18,448,750.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

054400100100	Ministry of Humanitarian Affairs and Disaster Management	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	170,000,000.00	14,000,000.00	0.00	14,000,000.00
21020101	NON REGULAR ALLOWANCES	30,000,000.00	20,000,000.00	0.00	20,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000.00	2,500,000.00	0.00	2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	801,000.00	2,199,000.00
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	150,000.00	350,000.00
22020202	TELEPHONE CHARGES	350,000.00	350,000.00	0.00	350,000.00
22020203	INTERNET ACCESS CHARGES	1,500,000.00	1,500,000.00	0.00	1,500,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	350,000.00	350,000.00	0.00	350,000.00
22020205	WATER RATES	150,000.00	150,000.00	0.00	150,000.00
22020206	SEWERAGE CHARGES	2,500,000.00	2,500,000.00	0.00	2,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,500,000.00	1,210,000.00	290,000.00
22020302	BOOKS	500,000.00	500,000.00	0.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,050,000.00	1,050,000.00	606,000.00	444,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	500,000.00	500,000.00	0.00	500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000.00	10,000,000.00	0.00	10,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	5,000,000.00	5,000,000.00	0.00	5,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	2,000,000.00	2,000,000.00	0.00	2,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,000,000.00	5,000,000.00	0.00	5,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	350,000,000.00	50,000,000.00	120,000.00	49,880,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	500,000.00	500,000.00	0.00	500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	1,500,000.00	300,000.00	1,200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00	70,000.00	280,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	5,000,000.00	65,000.00	4,935,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	750,000.00	750,000.00	0.00	750,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	2,500,000.00	0.00	2,500,000.00
22020406	OTHER MAINTENANCE SERVICES	750,000.00	750,000.00	150,000.00	600,000.00
22020408	MAINTENANCE OF SEA BOATS	1,500,000.00	1,500,000.00	0.00	1,500,000.00
22020501	LOCAL TRAINING	2,500,000.00	2,500,000.00	220,000.00	2,280,000.00
22020601	SECURITY SERVICES	750,000.00	87,510,000.00	110,000.00	87,400,000.00
22020605	CLEANING & FUMIGATION SERVICES	350,000.00	350,000.00	164,000.00	186,000.00
22020607	RESCUE SERVICES	10,000,000.00	10,000,000.00	0.00	10,000,000.00
22020701	FINANCIAL CONSULTING	7,500,000.00	7,500,000.00	0.00	7,500,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	5,000,000.00	5,000,000.00	0.00	5,000,000.00
22020703	LEGAL SERVICES	2,500,000.00	2,500,000.00	0.00	2,500,000.00
22020706	SURVEYING SERVICES	3,500,000.00	3,500,000.00	0.00	3,500,000.00
22020708	MEDICAL CONSULTING	5,000,000.00	5,000,000.00	0.00	5,000,000.00
22020709	AUDITING OF ACCOUNTS	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST	3,500,000.00	3,500,000.00	650,000.00	2,850,000.00
22080102	TRANSFERS- PAYMENTS TO AGED/VULNERABLE GROUP	15,000,000.00	15,000,000.00	0.00	15,000,000.00
22020803	PLANT / GENERATOR FUEL COST	2,050,000.00	2,050,000.00	0.00	2,050,000.00
22020805	SEA BOAT FUEL COST	2,500,000.00	2,500,000.00	0.00	2,500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	75,000.00	75,000.00	3,554.78	71,445.22
22021001	REFRESHMENT & MEALS	2,500,000.00	2,500,000.00	550,000.00	1,950,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,750,000.00	1,750,000.00	200,000.00	1,550,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

22021003	PUBLICITY & ADVERTISEMENTS	1,250,000.00	1,250,000.00	240,000.00	1,010,000.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	0.00	500,000.00
22021006	POSTAGES & COURIER SERVICES	87,500.00	87,500.00	0.00	87,500.00
22021007	WELFARE PACKAGES	20,000,000.00	20,000,000.00	100,000.00	19,900,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	350,000.00	350,000.00	244,000.00	106,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	3,500,000.00	3,500,000.00	35,000.00	3,465,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	10,000,000.00	10,000,000.00	0.00	10,000,000.00
22020601	SECURITY SERVICES	738,900,000.00	38,900,000.00	0.00	38,900,000.00
	TOTAL	1,440,312,500.00	361,072,500.00	5,988,554.78	355,083,945.22
055100100100	Bureau of Local Government and Chieftaincy Affairs	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	167,425,075.54	177,425,075.54	177,325,094.29	99,981.25
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,500,000.00	4,500,000.00	0.00	4,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,500,000.00	70,500,000.00	34,169,000.00	36,331,000.00
22020201	ELECTRICITY CHARGES	7,500,000.00	14,500,000.00	5,200,000.00	9,300,000.00
22020202	TELEPHONE CHARGES	210,000.00	210,000.00	0.00	210,000.00
22020203	INTERNET ACCESS CHARGES	1,336,500.00	1,336,500.00	0.00	1,336,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	801,900.00	801,900.00	0.00	801,900.00
22020205	WATER RATES	2,500,000.00	2,500,000.00	0.00	2,500,000.00
22020206	SEWERAGE CHARGES	100,000.00	100,000.00	0.00	100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	23,000,000.00	6,564,000.00	16,436,000.00
22020302	BOOKS	2,000,000.00	2,000,000.00	50,000.00	1,950,000.00
22020303	NEWSPAPERS	157,500.00	157,500.00	0.00	157,500.00
22020304	MAGAZINES & PERIODICALS	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,000,000.00	4,000,000.00	300,000.00	3,700,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	5,000,000.00	11,000,000.00	3,925,000.00	7,075,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,500,000.00	10,500,000.00	1,375,000.00	9,125,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	12,000,000.00	1,000,000.00	11,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,009,500.00	6,009,500.00	896,000.00	5,113,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,500,000.00	5,500,000.00	100,000.00	5,400,000.00
22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	3,000,000.00	383,000.00	2,617,000.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020601	SECURITY SERVICES	9,000,000.00	14,000,000.00	7,966,000.00	6,034,000.00
22020605	CLEANING & FUMIGATION SERVICES	5,000,000.00	5,000,000.00	137,000.00	4,863,000.00
22020701	FINANCIAL CONSULTING	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,004,750.00	1,004,750.00	0.00	1,004,750.00
22020703	LEGAL SERVICES	1,500,000.00	1,500,000.00	0.00	1,500,000.00
22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	17,000,000.00	5,333,000.00	11,667,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,202,850.00	1,202,850.00	0.00	1,202,850.00
22020803	PLANT / GENERATOR FUEL COST	25,000,000.00	25,000,000.00	1,700,000.00	23,300,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22021001	REFRESHMENT & MEALS	15,000,000.00	17,000,000.00	4,077,000.00	12,923,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	30,000,000.00	30,000,000.00	11,104,000.00	18,896,000.00
22021003	PUBLICITY & ADVERTISEMENTS	15,000,000.00	35,400,000.00	20,425,000.00	14,975,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

22021004	MEDICAL EXPENSES-LOCAL	4,500,000.00	4,500,000.00	885,270.00	3,614,730.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00	0.00	500,000.00
22021007	WELFARE PACKAGES	9,530,000.00	17,530,000.00	12,376,500.00	5,153,500.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	7,000,000.00	7,000,000.00	0.00	7,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	15,000,000.00	25,000,000.00	930,000.00	24,070,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	1,000,000.00	1,000,000.00	0.00	1,000,000.00
	TOTAL	441,778,075.54	556,178,075.54	296,220,864.29	259,957,211.25
011113200100	Bureau for International Cooperation & Development	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	15,000,000.00	0.00	15,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	15,000,000.00	90,000.00	14,910,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	40,000,000.00	0.00	40,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	30,000,000.00	0.00	30,000,000.00
22020201	ELECTRICITY CHARGES	0.00	3,000,000.00	0.00	3,000,000.00
22020202	TELEPHONE CHARGES	0.00	1,000,000.00	0.00	1,000,000.00
22020203	INTERNET ACCESS CHARGES	0.00	1,200,000.00	0.00	1,200,000.00
22020205	WATER RATES	0.00	300,000.00	17,000.00	283,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	10,000,000.00	0.00	10,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	4,000,000.00	223,700.00	3,776,300.00
22020303	NEWSPAPERS	0.00	500,000.00	0.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	1,500,000.00	42,500.00	1,457,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	1,000,000.00	0.00	1,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	1,500,000.00	0.00	1,500,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	0.00	500,000.00	0.00	500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	2,000,000.00	0.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	600,000.00	0.00	600,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	500,000.00	0.00	500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	500,000.00	0.00	500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	600,000.00	0.00	600,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	500,000.00	144,000.00	356,000.00
22020501	LOCAL TRAINING	0.00	5,000,000.00	0.00	5,000,000.00
22020502	INTERNATIONAL TRAINING	0.00	40,000,000.00	0.00	40,000,000.00
22020601	SECURITY SERVICES	0.00	1,500,000.00	0.00	1,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	300,000.00	0.00	300,000.00
22020703	LEGAL SERVICES	0.00	1,000,000.00	0.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	3,000,000.00	0.00	3,000,000.00
22020803	PLANT / GENERATOR FUEL COST	0.00	4,000,000.00	0.00	4,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	600,000.00	41,896.75	558,103.25
22020902	INSURANCE PREMIUM	0.00	1,000,000.00	0.00	1,000,000.00
22021001	REFRESHMENT & MEALS	0.00	5,000,000.00	75,000.00	4,925,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	800,000.00	778,500.00	21,500.00
22021006	POSTAGES & COURIER SERVICES	0.00	500,000.00	0.00	500,000.00
22021007	WELFARE PACKAGES	0.00	2,000,000.00	0.00	2,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	1,000,000.00	0.00	1,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	500,000.00	0.00	500,000.00
	TOTAL	0.00	195,400,000.00	1,412,596.75	193,987,403.25

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

		2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
011100700100	Benue State Bureau of Entrepreneurship & Wealth Creation				
21010101	SALARY	0.00	110,000,000.00	0.00	110,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00	0.00	5,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	5,000,000.00	0.00	5,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	20,000,000.00	0.00	20,000,000.00
22020201	ELECTRICITY CHARGES	0.00	2,160,000.00	0.00	2,160,000.00
22020202	TELEPHONE CHARGES	0.00	480,000.00	0.00	480,000.00
22020203	INTERNET ACCESS CHARGES	0.00	500,000.00	0.00	500,000.00
22020205	WATER RATES	0.00	100,000.00	0.00	100,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	3,500,000.00	0.00	3,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	9,158,000.00	0.00	9,158,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	500,000.00	0.00	500,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	205,000.00	0.00	205,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	3,000,000.00	0.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	70,000.00	0.00	70,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	5,000,000.00	0.00	5,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	100,000.00	0.00	100,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	840,000.00	0.00	840,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	10,000,000.00	0.00	10,000,000.00
22020501	LOCAL TRAINING	0.00	698,500,000.00	0.00	698,500,000.00
22020601	SECURITY SERVICES	0.00	1,920,000.00	0.00	1,920,000.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	1,290,525.00	0.00	1,290,525.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	5,000,000.00	0.00	5,000,000.00
22020701	FINANCIAL CONSULTING	0.00	10,000,000.00	0.00	10,000,000.00
22020703	LEGAL SERVICES	0.00	5,000,000.00	0.00	5,000,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	20,160,000.00	0.00	20,160,000.00
22020803	PLANT / GENERATOR FUEL COST	0.00	9,600,000.00	0.00	9,600,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	300,000.00	0.00	300,000.00
22020902	INSURANCE PREMIUM	0.00	5,000,000.00	0.00	5,000,000.00
22021001	REFRESHMENT & MEALS	0.00	1,000,000.00	0.00	1,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	13,800,000.00	0.00	13,800,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	5,000,000.00	0.00	5,000,000.00
22021006	POSTAGES & COURIER SERVICES	0.00	500,000.00	0.00	500,000.00
22021007	WELFARE PACKAGES	0.00	1,000,000.00	0.00	1,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	500,000.00	0.00	500,000.00
	TOTAL	0.00	954,183,525.00	0.00	954,183,525.00
011101000100	Public Procurement Commission				
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	700,000.00	0.00	700,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	400,000.00	0.00	400,000.00
22020201	ELECTRICITY CHARGES	0.00	100,000.00	0.00	100,000.00
22020202	TELEPHONE CHARGES	0.00	140,000.00	0.00	140,000.00
22020203	INTERNET ACCESS CHARGES	0.00	1,000,000.00	0.00	1,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	300,000.00	0.00	300,000.00

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22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	350,000.00	0.00	350,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	600,000.00	0.00	600,000.00
22020303	NEWSPAPERS	0.00	175,000.00	0.00	175,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	300,000.00	0.00	300,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	250,000.00	0.00	250,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	250,000.00	0.00	250,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	300,000.00	0.00	300,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	250,000.00	0.00	250,000.00
22020501	LOCAL TRAINING	0.00	500,000.00	0.00	500,000.00
22020601	SECURITY SERVICES	0.00	175,000.00	0.00	175,000.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	200,000.00	0.00	200,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	300,000.00	0.00	300,000.00
22020703	LEGAL SERVICES	0.00	300,000.00	0.00	300,000.00
22020704	ENGINEERING SERVICES	0.00	300,000.00	0.00	300,000.00
22020705	ARCHITECTURAL SERVICES	0.00	300,000.00	0.00	300,000.00
22020706	SURVEYING SERVICES	0.00	300,000.00	0.00	300,000.00
22020707	AGRICULTURAL CONSULTING	0.00	300,000.00	0.00	300,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	600,000.00	0.00	600,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	200,000.00	0.00	200,000.00
22020803	PLANT / GENERATOR FUEL COST	0.00	340,000.00	0.00	340,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	70,000.00	0.00	70,000.00
22021001	REFRESHMENT & MEALS	0.00	400,000.00	0.00	400,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	600,000.00	0.00	600,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	300,000.00	0.00	300,000.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	600,000.00	0.00	600,000.00
22021006	POSTAGES & COURIER SERVICES	0.00	100,000.00	0.00	100,000.00
22021007	WELFARE PACKAGES	0.00	700,000.00	0.00	700,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	300,000.00	0.00	300,000.00
	TOTAL	0.00	12,000,000.00	0.00	12,000,000.00
011110100100	Bureau of Special Projects & Infrastructure	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,720,000.00	0.00	5,720,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	3,850,000.00	0.00	3,850,000.00
22020201	ELECTRICITY CHARGES	0.00	900,000.00	0.00	900,000.00
22020202	TELEPHONE CHARGES	0.00	804,000.00	0.00	804,000.00
22020203	INTERNET ACCESS CHARGES	0.00	360,000.00	0.00	360,000.00
22020205	WATER RATES	0.00	120,000.00	0.00	120,000.00
22020206	SEWERAGE CHARGES	0.00	30,000.00	0.00	30,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	11,608,000.00	2,600,000.00	9,008,000.00
22020303	NEWSPAPERS	0.00	240,000.00	0.00	240,000.00
22020304	MAGAZINES & PERIODICALS	0.00	78,000.00	0.00	78,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	3,600,000.00	0.00	3,600,000.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	4,000,000.00	800,000.00	3,200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	1,500,000.00	1,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,500,000.00	0.00	1,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	4,000,000.00	0.00	4,000,000.00

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22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	8,515,000.00	0.00	8,515,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	500,000.00	0.00	500,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	250,000.00	0.00	250,000.00
22020601	SECURITY SERVICES	0.00	1,200,000.00	0.00	1,200,000.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	5,000,000.00	0.00	5,000,000.00
22020704	ENGINEERING SERVICES	0.00	650,000.00	0.00	650,000.00
22020705	ARCHITECTURAL SERVICES	0.00	700,000.00	0.00	700,000.00
22020706	SURVEYING SERVICES	0.00	320,000.00	0.00	320,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	8,064,000.00	3,900,000.00	4,164,000.00
22020803	PLANT / GENERATOR FUEL COST	0.00	3,600,000.00	0.00	3,600,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	100,000.00	0.00	100,000.00
22021001	REFRESHMENT & MEALS	0.00	600,000.00	200,000.00	400,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,000,000.00	0.00	1,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	500,000.00	0.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	450,000.00	0.00	450,000.00
22021006	POSTAGES & COURIER SERVICES	0.00	200,000.00	0.00	200,000.00
22021007	WELFARE PACKAGES	0.00	200,000.00	0.00	200,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	250,000.00	0.00	250,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	500,000.00	0.00	500,000.00
22021041	CONTINGENCY	0.00	6,270,000.00	0.00	6,270,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	0.00	500,000.00	0.00	500,000.00
	TOTAL	0.00	77,679,000.00	9,000,000.00	68,679,000.00
011101200100	Bureau For Education Quality Assurance	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21010101	SALARY	0.00	110,000,000.00	0.00	110,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	142,450,000.00	869,000.00	141,581,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	30,000,920.00	7,552,860.00	22,448,060.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	90,000,000.00	0.00	90,000,000.00
22020201	ELECTRICITY CHARGES	0.00	3,000,000.00	1,167,500.00	1,832,500.00
22020203	INTERNET ACCESS CHARGES	0.00	1,500,000.00	315,000.00	1,185,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	194,950,000.00	4,265,700.00	190,684,300.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	35,000,000.00	9,815,950.00	25,184,050.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	15,000,000.00	2,421,952.21	12,578,047.79
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	3,500,000.00	556,348.00	2,943,652.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	5,000,000.00	0.00	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	29,000,000.00	1,098,500.00	27,901,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	3,000,000.00	439,348.00	2,560,652.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	3,500,000.00	107,000.00	3,393,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	1,860,000.00	1,761,600.00	98,400.00
22020501	LOCAL TRAINING	0.00	42,000,000.00	543,000.00	41,457,000.00
22020601	SECURITY SERVICES	0.00	2,160,000.00	1,209,280.00	950,720.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	3,500,000.00	1,500,000.00	2,000,000.00
22020701	FINANCIAL CONSULTING	0.00	20,000,000.00	13,300,562.51	6,699,437.49
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	35,295,970.00	7,161,653.00	28,134,317.00
22020801	MOTOR VEHICLE FUEL COST	0.00	10,000,000.00	3,406,000.00	6,594,000.00
22020803	PLANT / GENERATOR FUEL COST	0.00	6,000,000.00	536,238.00	5,463,762.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	860,000.00	672,741.00	187,259.00
22021001	REFRESHMENT & MEALS	0.00	12,000,000.00	1,370,000.00	10,630,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	6,000,000.00	1,246,835.51	4,753,164.49
22021003	PUBLICITY & ADVERTISEMENTS	0.00	18,000,000.00	1,486,000.00	16,514,000.00
22021007	WELFARE PACKAGES	0.00	12,000,000.00	1,795,000.00	10,205,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	5,000,000.00	0.00	5,000,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	0.00	200,050,000.00	0.00	200,050,000.00
	TOTAL	0.00	1,040,626,890.00	64,598,068.23	976,028,821.77
011102000100	Benue State Social Investment Programme	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
21020101	NON REGULAR ALLOWANCES	0.00	188,000,000.00	187,667,505.54	332,494.46
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	50,000,000.00	0.00	50,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	50,000,000.00	28,332,620.00	21,667,380.00
22020201	ELECTRICITY CHARGES	0.00	600,000.00	20,000.00	580,000.00
22020202	TELEPHONE CHARGES	0.00	350,000.00	350,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	2,100,000.00	0.00	2,100,000.00
22020205	WATER RATES	0.00	150,000.00	0.00	150,000.00
22020206	SEWERAGE CHARGES	0.00	1,500,000.00	0.00	1,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	7,000,000.00	471,500.00	6,528,500.00
22020302	BOOKS	0.00	500,000.00	330,000.00	170,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	4,400,000.00	0.00	4,400,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	5,000,000.00	0.00	5,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	4,000,000.00	0.00	4,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	100,000,000.00	97,280,000.00	2,720,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	0.00	500,000.00	0.00	500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	3,500,000.00	883,000.00	2,617,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,500,000.00	50,000.00	1,450,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	2,000,000.00	0.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	1,700,000.00	200,000.00	1,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	2,500,000.00	64,000.00	2,436,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	1,000,000.00	0.00	1,000,000.00
22020501	LOCAL TRAINING	0.00	50,000,000.00	7,875,000.00	42,125,000.00
22020601	SECURITY SERVICES	0.00	3,500,000.00	0.00	3,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	1,000,000.00	0.00	1,000,000.00
22020701	FINANCIAL CONSULTING	0.00	8,000,000.00	5,881,350.61	2,118,649.39
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	5,000,000.00	0.00	5,000,000.00
22020703	LEGAL SERVICES	0.00	1,500,000.00	0.00	1,500,000.00
22020709	AUDITING OF ACCOUNTS	0.00	1,000,000.00	0.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	6,000,000.00	2,280,000.00	3,720,000.00
22020803	PLANT / GENERATOR FUEL COST	0.00	6,000,000.00	0.00	6,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	80,000.00	0.00	80,000.00
22021001	REFRESHMENT & MEALS	0.00	5,000,000.00	0.00	5,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	6,000,000.00	0.00	6,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	10,000,000.00	0.00	10,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	500,000.00	0.00	500,000.00
22021006	POSTAGES & COURIER SERVICES	0.00	500,000.00	0.00	500,000.00

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22021007	WELFARE PACKAGES	0.00	5,000,000.00	0.00	5,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	500,000.00	0.00	500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	250,000.00	0.00	250,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	10,000,000.00	0.00	10,000,000.00
	TOTAL	0.00	546,130,000.00	331,684,976.15	214,445,023.85
012500600100	Benue Public service institute	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	700,000.00	0.00	700,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	300,000.00	0.00	300,000.00
22020201	ELECTRICITY CHARGES	0.00	600,000.00	0.00	600,000.00
22020202	TELEPHONE CHARGES	0.00	100,000.00	0.00	100,000.00
22020203	INTERNET ACCESS CHARGES	0.00	150,000.00	0.00	150,000.00
22020205	WATER RATES	0.00	500,000.00	0.00	500,000.00
22020206	SEWERAGE CHARGES	0.00	100,000.00	0.00	100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	1,000,000.00	0.00	1,000,000.00
22020302	BOOKS	0.00	1,500,000.00	0.00	1,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	500,000.00	0.00	500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	500,000.00	0.00	500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	10,000,000.00	0.00	10,000,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	0.00	200,000.00	0.00	200,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	0.00	200,000.00	0.00	200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	0.00	1,000,000.00
22020413	MINOR ROAD MAINTENANCE	0.00	2,000,000.00	0.00	2,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	300,000.00	0.00	300,000.00
22020703	LEGAL SERVICES	0.00	1,000,000.00	0.00	1,000,000.00
22020709	AUDITING OF ACCOUNTS	0.00	300,000.00	0.00	300,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	1,000,000.00	0.00	1,000,000.00
22020803	PLANT / GENERATOR FUEL COST	0.00	500,000.00	0.00	500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	250,000.00	0.00	250,000.00
22021001	REFRESHMENT & MEALS	0.00	500,000.00	0.00	500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	5,000,000.00	0.00	5,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00	0.00	1,000,000.00
22021006	POSTAGES & COURIER SERVICES	0.00	300,000.00	0.00	300,000.00
22021007	WELFARE PACKAGES	0.00	1,500,000.00	0.00	1,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	2,000,000.00	0.00	2,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	300,000.00	0.00	300,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	300,000.00	0.00	300,000.00
	TOTAL	0.00	33,600,000.00	0.00	33,600,000.00
	GRAND-TOTAL	109,315,354,091.03	154,591,555,471.10	100,955,426,526.06	53,620,710,106.55

NOTE 16 - OPERATING LIABILITIES OVER ASSETS

Opening balance	209,922,060,011.60
Add/(Less) Net Movement:	
External Loan	12,397,821,713.88
Internal Loan	(64,440,392,019.92)
Investment	(10,382,669,129.61)
Closing Balance	147,496,820,575.95

NOTE 17 - INVESTMENT

Unquoted Shares	193,156,100.00
Investment in Mining	73,836,750.00
Investment in Meat Processing	10,325,000.00
Investment in Mbatyav Cement	6,875,211.00
Investment in Land Adaka	510,922,028.00
Investment in Securities (quoted shares)	8,400,631,001.00
Investment in Bread and Water factories (Tse-ayu)	738,824,500.00
Investment in Bread factory (Naka road)	259,018,654.86
Investment in Kaduna Guest House	112,231,969.00
Investment in Brewery building/Land	1,058,863,700.00
Investment in Plant/Machineries	1,801,449,000.00
Investment in Printing/Nylon plant	507,450,000.00
Investment in North Bank Guest House	36,365,600.00
Investment in Steel & Metal	202,243,400.00
Investment in Filling Station	117,308,112.00
Investment in Water Factory beside Head Office	219,918,000.00
Investment in Fertilizer	82,110,583.75
Investment in Benfruit	11,171,500.00
TOTAL	14,342,701,109.61

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NOTE 18 - SCHEDULE OF CAPITAL EXPENDITURE BY MDAs FOR THE YEAR ENDED 31ST DECEMBER 2024					
11100100100	Government House Administration				
	CAPITAL EXPENDITURE	APPROVED BUDGET 2024	REVISED BUDGET 2024	ACTUAL 2024	VARIANCE 2024
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 10N0 Executive Chairs & Tables for government house makurdi	15,000,000.00	20,500,000.00	4,100,000.00	16,400,000.00
23010113	PURCHASE OF 5N0 HP Elitebook LAPTOP COMPUTER	2,000,000.00	800,000.00	750,000.00	50,000.00
23010114	PURCHASE OF 3N0 HP Laser Jet CP5225 Printer	5,000,000.00	-	-	-
23010115	PURCHASE OF 2N0 Konica Minolta BizHub C554e PHOTOCOPYING MACHINE	5,000,000.00	5,500,000.00	807,000.00	4,693,000.00
23010119	PURCHASE OF POWER GENERATING SETS: 1No.650KVA Mikano sound proof generator for government house makurdi	95,000,000.00	94,200,000.00	-	94,200,000.00
23010122	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of media & Publicity Equipment for Office of thr press secretary government house	512,500,000.00	525,000,000.00	170,091,000.00	354,909,000.00
		634,500,000.00	646,000,000.00	175,748,000.00	470,252,000.00
011100100200	Deputy Governor's Office				
	CAPITAL EXPENDITURE				
23010112	Chairs, Tables, Safes/file cabinets/cupboards, ceiling fans, stools and Telveision sets	34,020,000.00	34,020,000.00	-	34,020,000.00
23010119	Generator for Deputy Governor's office, Makurdi	3,500,000.00	3,500,000.00	-	3,500,000.00
23010101	Perimeter fence in the Deputy Governor's Office Makurdi	14,000,000.00	14,000,000.00	-	14,000,000.00
		51,520,000.00	51,520,000.00	-	51,520,000.00
22700600100	Benue State Bureau of Entrepreneurship & Wealth Creation				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS, TABLES, SAFE, FILE CABINETS, CUPBOARD, TELEVISION, AIR-CONDITIONERS, SHELVES & CEILING FANS		14,280,000.00	-	14,280,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES: PURCHASE OF 1N0 BIZHUB C554 SERIES PRINTER/PHOTOCOPIER		3,456,000.00	-	3,456,000.00
23010117	PURCHASE OF SHREDDING MACHINES: PURCHASE OF DAHLE 51414 SHREDDER MACHINE	-	200,000.00	-	200,000.00
23010118	PURCHASE OF SCANNERS: PURCHASE OF 5N0. HP SCANNERS FOR THE BUREAU.	-	450,000.00	-	450,000.00
23010119	PURCHASE OF POWER GENERATING SET - PURCHASE OF 1 NO. 250KVA SOUNDPROOF GENERATORS/INSTALLATION AT THE Benue State Bureau of Entrepreneurship and Wealth Creation	-	50,000,000.00	-	50,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: Provision of Solar Power for the Benue State Bureau of Entrepreneurship and Wealth Creation	-	40,000,000.00	-	40,000,000.00
		-	108,386,000.00	-	108,386,000.00
11100800100	Benue State Emergency Management Agency (BESEMA)				
	CAPITAL EXPENDITURE				
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: Provision of Solar Power for the Benue State Emergency Management Agency Head Quarters	43,000,000.00	123,000,000.00	-	123,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 360 conference chairs, 10No. Conference tables, 50No. Executive chairs & tables, 50No.Semi Executive and tables	-	250,000,000.00	-	250,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: Purchase of 1No Optoma S334E 3800 3D Lumens projector	-	5,000,000.00	-	5,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Building of 1No. 360-capacity conference hall at SEMA Head quarters	-	850,000,000.00	-	850,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation & Repairs of office building at SEMA headquarters	-	75,000,000.00	-	75,000,000.00
		43,000,000.00	1,303,000,000.00	-	1,303,000,000.00
011101000100	Public Procurement Commission				
	CAPITAL EXPENDITURE				

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23010101	PURCHASE / ACQUISITION OF LAND: PURCHASE OF 100M X 100M LAND FOR THE BUILDING OF PUBLIC PROCUREMENT COMMISSION HEADQUARTERS IN MAKURDI	7,000,000.00	7,000,000.00	-	7,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 10NO EXECUTIVE TABLES AND CHAIRS	10,927,000.00	10,927,000.00	-	10,927,000.00
23010119	PURCHASE OF POWER GENERATING SET: PURCHASE OF 1NO 15KVA Mikano SOUND PROOF GENERATOR FOR THE COMMISSION	3,500,000.00	3,500,000.00	-	3,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 5NO GUBABI SECURITY SAFE	1,050,000.00	1,050,000.00	-	1,050,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 3NO LG Split Air Conditioner - 2hp Gencool air condition	2,500,000.00	2,500,000.00	-	2,500,000.00
		24,977,000.00	24,977,000.00	-	24,977,000.00
11101200100	Bureau For Education Quality Assurance				
	CAPITAL EXPENDITURE				
	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 2 No. 7 office Block and a Security Post attached with Generator House	-	100,000,000.00	-	100,000,000.00
	PURCHASE OF COMPUTERS: Purchase of 20No. computers at Bureau of BEQA	-	20,000,000.00	17,106,659.55	2,893,340.45
	PURCHASE OF COMPUTER PRINTERS: Purchase of 7 Nos. Printers @ N 200,000 for BEQA Headquarters	-	13,000,000.00	-	13,000,000.00
	PURCHASE OF COMPUTERS: Purchase of Camera for BEQA Headquarters	-	2,000,000.00	1,545,000.00	455,000.00
	PURCHASE OF MOTOR VEHICLES: 5 No. Cars for BEQA Headquarters @ N 7,000,000	-	26,000,000.00	5,500,000.00	20,500,000.00
	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of 1 No. 7 Office Block for BEQA Headquarters @ N 226,000,000	-	165,000,000.00	93,434,344.70	71,565,655.30
		-	326,000,000.00	117,586,004.25	208,413,995.75
11102000100	Benue State Social Investment Programme				
	CAPITAL EXPENDITURE				
	PURCHASE OF SHREDDING MACHINES	-	220,000.00	-	220,000.00
	PURCHASE OF SCANNERS	-	300,000.00	-	300,000.00
	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	5,000,000.00	-	5,000,000.00
	RESEARCH AND DEVELOPMENT-NG-CARES	-	1,638,002,203.41	895,000,000.00	743,002,203.41
	MONITORING AND EVALUATION	-	50,000,000.00	-	50,000,000.00
		-	1,693,522,203.41	895,000,000.00	798,522,203.41
011102100500	Bureau of Archives, Research and Documentation				
	CAPITAL EXPENDITURE				
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Building / Maintenance of BARD HQTRS	1,830,000.00	1,830,000.00	-	1,830,000.00
		1,830,000.00	1,830,000.00	-	1,830,000.00
11110100100	Bureau of Special Projects & Infrastructure				
	CAPITAL EXPENDITURE				
23010112	PURCHASE/SUPPLY OF OFFICE FURNITURE AND FITTINGS:1NO SET OF EXECUTIVE COUSHION CHAIRS, 1NO SET OF EXECUTIVE OFFICE TABLE AND CHAIR(FOR DIR. GENERAL). etc	-	51,319,470.00	-	51,319,470.00
23020114	CONSTRUCTION OF TOWNSHIP ROADS ACROSS THE STATE	-	15,000,000,000.00	15,000,000,000.00	-
23020114	CONSTRUCTION OF RURAL ROADS ACROSS THE STATE	-	43,277,121,410.40	6,458,805,783.56	36,818,315,626.84
23030113	MAINTENANCE OF ROADS IN THE STATE	-	2,000,000,000.00	76,080,150.00	1,923,919,850.00
23030121	RENOVATION AND REHABILITATION OF MINISTRY OF SCIENCE AND TECHNOLOGICSL INNOVATION OFFICE	-	400,000,000.00	112,085,454.79	287,914,545.21
23020101	CONSTRUCTION OF NEW GOVERNOR'S OFFICE, MAKURDI	-	2,600,000,000.00	1,699,266,424.00	900,733,576.00
23030121	RENOVATION OF BENUE TELEVISION STUDIO	-	264,788,551.90	-	264,788,551.90
23010128	PURCHASE /SUPPLY OF OFFICE EQUIPMENT (INSTALLATION OF SURVEILLANCE SYSTEM)	-	5,810,200.00	-	5,810,200.00
		-	63,599,039,632.30	23,346,237,812.35	40,252,801,819.95

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1113200100	Bureau for International Cooperation & Development				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 10 No Executive Chairs & Tables for Int. Coop Makurdi	-	500,000.00	-	500,000.00
		-	500,000.00	-	500,000.00
11100500100	Development Cooperations, Sustainable Development Goals (SDGs)				
	CAPITAL EXPENDITURE			-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 2NO 32"INCHES SMART ANDROID TV TELEVISION SETS	250,000.00	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 1NO Haier Thermocool 185 Litres Double Door Refrigerator (HRF-185BLUX) REFRIGERATORS	250,000.00	-	-	-
23010113	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 9No 3- CLASSROOM BLOCKS WITH VIP TOILETS ACROSS IN THE 3-SENATORIAL ZONES ACROSS THE STATE	300,000,000.00	-	-	-
23010113	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 9NO PHCS IN 3 SENATORIAL ZONES ACROSS THE STATE	350,000,000.00	-	-	-
23010113	CONSTRUCTION / PROVISION OF WATER FACILITIES: CONSTRUCTION OF 9No BOREHOLES & OTHER WATER FACILITIES IN NEW PHC & CLASSROOM BLOCKS ACROSS THE 3-SENATORIAL ZONES IN THE STATE.	300,000,000.00	-	-	-
23010114	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF SMALL SCALE INDUSTRIES: ORANGE PACKAGING,REPACKAGING OF SESAME & SOYABEANS SEED & FRUITSFOOD PROCESSING	7,000,000.00	-	-	-
23010118	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: NATIONAL LIVESTOCK TRANSFORMATION PLAN (NLTP)- CONSTRUCTION OF RANCHES 3-SENATORIAL ZONES OF THE STATE	950,000,000.00	-	-	-
23010122	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF(AUDA-NEPAD) POULTRY,PIGRY,LIVESTOCK & GREEN HOUSE FARMING ACROSS 7 PILOT LOCAL GOVERNMENT INTHE 3-SENATORIAL ZONES OF THE STATE.	2,350,771,077.64	-	-	-
23020101	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 5No Hisense 1.5HP Split Unit Air Conditioner, Copper Condenser, Super Cooling	2,000,000.00	-	-	-
23020102	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 6No. Office Book Shelve	1,000,000.00	-	-	-
23020105	PURCHASE OF POWER GENERATING SET:1NO.40KVA Mikano soundproof generator [Perkins 1103-33TG1]	10,000,000.00	-	-	-
		4,271,271,077.64	-	-	-
11200100100	Benue State House of Assembly				
	CAPITAL EXPENDITURE				
23010104	PURCHASE OF MOTOR CYCLES: Purchase of 1No Honda Motorcycle for Despatch	1,350,000.00	-	-	-
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	10,000,000.00	-	10,000,000.00
23010108	PURCHASE OF BUSES: Purchase of 1No.Toyota Hiace Bus	109,000,000.00	218,000,000.00	-	218,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 80NO Semi-Executive Chairs and tables for Benue state House of assembly	120,400,000.00	240,800,000.00	-	240,800,000.00
23020101	PURCHASE OF OFFICE FURNITURE AND FITTINGS	35,000,000.00	35,000,000.00	-	35,000,000.00
23010113	PURCHASE OF COMPUTERS:Purchase of Laptops computers for Members and Committee Secretaries	-	69,610,448.00	-	69,610,448.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	-	10,000,000.00	-	10,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,932,000.00	4,482,000.00	-	4,482,000.00
23030101	REHABILITATION OF MAIN BUILDING OF HOUSE OF ASSEMBLY	-	200,000,000.00	-	200,000,000.00
23030121	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Furnishing of Assembly Complex (200No each of chairs, Tables,Airconditoners>window blinds,refidgerators,televisions.)	-	424,540,059.00	-	424,540,059.00
23010108	PURCHASE OF BUSES: Purchase of 32 seater Toyota Coaster Bus	-	200,000,000.00	-	200,000,000.00
23010112	PURCHASE OF TRUCKS: Purchase of 7No. Prado Jeep	-	50,000,000.00	-	50,000,000.00
23010106	PURCHASE OF VANS: Purchase of 2No. Toyota Hilux Vans	-	160,000,000.00	-	160,000,000.00
23010107	PURCHASE OF ASSEMBLY AMBULANCE	-	36,500,000.00	-	36,500,000.00
23010115	PURCHASE OF SECURITY EQUIPMENT: Purchase and Installation of Security Equipments at the Assembly	19,600,000.00	15,000,000.00	-	15,000,000.00

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23010128	PURCHASE OF SECURITY EQUIPMENT	2,100,000.00	2,100,000.00	-	2,100,000.00
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS: Construction of office building for for Legislators	62,400,000.00	99,182,000.00	-	99,182,000.00
23010123	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	15,000,000.00	-	15,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	8,000,000.00	-	8,000,000.00
23010123	PURCHASE / ACQUISITION OF LAND:Purchase of land for construction of House of Assembly Quarters in Makurdi	500,000,000.00	0.00	-	-
23010125	PURCHASE OF RESIDENTIAL BUILDINGS:Purchase Residential Building at Abuja for Assembly Members Lodge	900,000,000.00	0.00	-	-
23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE: provision of Constituency infrastructure across the state	960,000,000.00	960,000,000.00	-	960,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of Office Furniture and fittings	-	190,000,000.00	-	190,000,000.00
23040101	PRESERVATION OF THE ENVIRONMENT: TREE PLANTING	200,000.00	200,000.00	-	200,000.00
23050102	ACQUISITION OF NON TANGIBLE ASSETS: COMPUTER SOFTWARE ACQUISITION	70,000.00	519,669,999.00	-	519,669,999.00
		2,712,052,000.00	3,468,084,506.00	-	3,468,084,506.00
11103700100	Muslim Pilgrims Welfare Board (MPWB)				
	CAPITAL EXPENDITURE				
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: BUILDING OF PERMANENT SECRETARIAT ALONG NAKA ROAD,MAKURDI	45,000,000.00	45,000,000.00		45,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF FENCE AT THE MPWB COMPLEX, NAKA ROAD MAKURDI.	17,000,000.00	17,000,000.00		17,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation of Office Building at MPWB along NAKA Road, Makurdi	25,000,000.00	25,000,000.00		25,000,000.00
		87,000,000.00	87,000,000.00	-	87,000,000.00
011103800100	Christian Pilgrims Welfare Board (CPWB)				
	CAPITAL EXPENDITURE				
23010119	PURCHASE OF 1NO 5.5KVA MIKANO GENERATOR FOR CPWB	636,300.00	636,300.00		636,300.00
		636,300.00	636,300.00	-	636,300.00
011104500100	Benue State Pension Commission				
	CAPITAL EXPENDITURE				-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	-
23010113	PURCHASE OF COMPUTERS	-	-	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	-	-	-
23010117	PURCHASE OF SHREDDING MACHINES	-	-	-	-
23010118	PURCHASE OF SCANNERS	-	-	-	-
23010119	PURCHASE OF POWER GENERATING SET	-	-	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	-
23020118	CONSTRUCTION OF ICT INFRASTRUCTURES	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	-
	ANNIVERSARIES/CELEBRATIONS	-	-	-	-
		-	-	-	-
11200200100	Benue State House of Assembly Service Commission				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF 1No. Toyota HILUX VAN, 1No. Toyota 14 SITTER BUS & 6No. Toyota SUVs	49,350,000.00	300,000,000.00	-	300,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS SUCH AS 50No. EXECUTIVE TABLES, 50No. EXECUTIVE CHAIRS, 20No. SHELVES & 2No. SAFES	17,325,000.00	17,325,000.00	7,400,000.00	9,925,000.00
23010112	PURCHASE OF OFFICE BUILDINGS: PURCHASE OF OFFICE BUILDING IN MAKURDI	300,000,000.00	400,000,000.00	57,885,000.00	342,115,000.00
23010112	PURCHASE OF 15No. DESTOP HP COMPUTERS, 10No. HP LAPTOPS COMPUTERS, 25No. HP UPS SYSTEMS	2,625,000.00	11,700,000.00	5,850,000.00	5,850,000.00
23010112	PURCHASE OF 2No. FULL UNITS OF COLOURED SHARP PRINTERS	19,390,000.00	19,390,000.00	2,133,000.00	17,257,000.00

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23010112	PURCHASE OF 15No. HP PHOTO COPIERS	1,960,000.00	3,920,000.00	1,030,000.00	2,890,000.00
23010112	PURCHASE OF 1No. HP SHREDDING MACHINE	28,000.00	500,000.00	-	500,000.00
23010112	PURCHASE OF 3No.HP LARGE SCANNERS	420,000.00	420,000.00	-	420,000.00
23010112	PURCHASE OF 1No. 30KVA MIKANO POWER GENERATING SET	2,450,000.00	2,450,000.00	1,600,000.00	850,000.00
		393,548,000.00	755,705,000.00	75,898,000.00	679,807,000.00
12300100100	Ministry of Information,Culture and Tourism				
	CAPITAL EXPENDITURE				
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF PRE PRESS EQUIP FOR MINISTRY OF INFORMATION	250,000,000.00	500,000,000.00	494,834,720.00	5,165,280.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: INSTALLATION OF STATE OF THE ART BROADCAST SYSTEM, RADIO BENUE	53,962,830.00	53,962,830.00	50,000,000.00	3,962,830.00
23020119	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS:CONSTRUCTION OF AMINU ISAH CULTURAL /OFFICE COMPLEX	30,000,000.00	30,000,000.00	30,000,000.00	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES:REACTIVATION &OVERHAUL OF RADIO BENUE TELEVISION	300,000,000.00	0.00	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF LIBRARY COMPLEX AT LIBRARY BOARD HEADQUARTERS	50,000,000.00	50,000,000.00	25,556,000.00	24,444,000.00
23030127	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REHABILITATION OF OUTDOOR/INDOOR AMINU ISAH KANTOGORA THEATRE	50,000,000.00	50,000,000.00	38,000,000.00	12,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: INSTALLATION OF STATE OF THE ART BROADCAST SYSTEM, RADIO BENUE	5,000,000.00	5,000,000.00	-	5,000,000.00
		738,962,830.00	688,962,830.00	638,390,720.00	50,572,110.00
12300300100	Benue State Television Corporation				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTORCYCLES: PURCHASE OF 10NO. MOTORCYCLES FOR DESPATCH FOR THE MINISTRY OF INFORMATION AND ITS AGENCIES	3,000,000.00	0.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 15NO EXECUTIVE CHAIRS,30NO TABLES	8,750,000.00	8,750,000.00	-	8,750,000.00
23010119	PURCHASE OF POWER GENERATING SET: POWER GENERATING SETS-SUPPLY OF GENERATOR - 200KVA, BENUE TV.	1,680,000.00	1,680,000.00	-	1,680,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: AUTOMATIC VOLTAGE REGULATOR FOR BENUE TELEVISION	525,000.00	525,000.00	-	525,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: LANDSCAPING / DRAINAGE OF BENUE TV CORPORATION.	3,500,000.00	3,500,000.00	-	3,500,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: DIGITIZATION OF BENUE TELEVISION CORPORATION	7,000,000.00	7,000,000.00	-	7,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REHABILITATION OF BENUE STATE TELEVISION COMPLEX	1,295,000.00	1,295,000.00	-	1,295,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES: REHABILITATION AND REPAIRS OF DIGITAL PRODUCTION EQUIPMENT AT BENUE NEWS & BENUE TODAY STUDIOS	2,450,000.00	2,450,000.00	-	2,450,000.00
23050101	RESEARCH AND DEVELOPMENT: RESEARCH OFFSHORE FOR BENUE TELEVISION CORPORATION	2,800,000.00	2,800,000.00	-	2,800,000.00
23050102	COMPUTER SOFTWARE ACQUISITION: ACQUISITION OF DIGITAL SPECIALIST SCHEDULING SOFTWARE FOR BENUE STATE TELEVISION	4,200,000.00	4,200,000.00	-	4,200,000.00
		35,200,000.00	32,200,000.00	-	32,200,000.00
12500100500	Bureau of Service Welfare				
	CAPITAL EXPENDITURE				
	Furnishing of Offices 720 office in the Benue State Secretariat with chairs tables shelves televisions etc	303,000,000.00	-	-	-
	Construction - construction of 14 units of 3-bedroom flats for Public Servants on Owner-Occupier basis at Ugondo Mega Layout (Revolving Fund)	140,000,000.00	-	-	-
	Provision of Solar Minigrd Power to the State Secretariat - 200kWp solar system for Head of Service Building; 200kWp system for Ministry of Youth & Sports Building; 400kWp system for ministry of Finance	150,000,000.00	-	-	-
	Repairs of 6 Boreholes at the State Secretariat	7,000,000.00	7,000,000.00	-	7,000,000.00
	Renovation of State Secretariat Complex- Replacement of aluminium roof coverings, provisional maintenance and changing of mechanical and electrical installations, provisional painting & decoration of the State Secretariat Complex	397,000,000.00	97,000,000.00	-	97,000,000.00
		997,000,000.00	104,000,000.00	-	104,000,000.00
12500600100	Benue Public service institute				

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	CAPITAL EXPENDITURE				
	REHABILITATION / REPAIRS - PUBLIC SCHOOLS:Renovation of 1No. 500 Seater Auditorium	-	10,000,000.00	-	10,000,000.00
	REHABILITATION / REPAIRS - PUBLIC SCHOOLS:Renovation of 7No. Large Class Rooms	-	10,000,000.00	-	10,000,000.00
	REHABILITATION / REPAIRS - PUBLIC SCHOOLS:Renovation of 5No. Small Class Rooms	-	10,000,000.00	-	10,000,000.00
	REHABILITATION / REPAIRS OF OFFICE BUILDINGS:Renovation of 12 No. Administrative & Staff office at the School	-	10,000,000.00	-	10,000,000.00
	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 2,400,000 No. collapseable chairs & table	-	10,000,000.00	-	10,000,000.00
	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 500 No.chairs & tables	-	10,000,000.00	-	10,000,000.00
	PURCHASE OF OFFICE FURNITURE AND FITTINGS :Furnishing Administrative & Staff Offices	-	10,000,000.00	-	10,000,000.00
	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: For Training of Student & Staff	-	20,000,000.00	-	20,000,000.00
		-	90,000,000.00	-	90,000,000.00
12500500100	Bureau of Manpower Development and Training				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	-
23010113	PURCHASE OF COMPUTERS	-	-	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	-	-	-
23010118	PURCHASE OF SCANNERS	-	-	-	-
23010119	PURCHASE OF POWER GENERATING SET	-	-	-	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	-
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	-	-	-	-
		-	-	-	-
14000100100	Office of the Auditor-General for the State				
	CAPITAL EXPENDITURE				
	CONSTRUCTION OF NEW AUDIT OFFICE COMPLEX: Along Old Otukpo Road Beside Hotel Bobec	500,000,000.00	200,000,000.00	-	200,000,000.00
		500,000,000.00	200,000,000.00	-	200,000,000.00
14000200100	Local Government Audit Department				
	CAPITAL EXPENDITURE				
23010101	PURCHASE / ACQUISITION OF LAND	-	-	-	-
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	-
23010113	PURCHASE OF COMPUTERS	-	-	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	-	-	-
		-	-	-	-
14700100100	Benue State Civil Service Commission				
	CAPITAL EXPENDITURE				
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation and Repairs of Headquarters of Benue State Civil Service Commission	70,000,000.00	70,000,000.00	-	70,000,000.00
		70,000,000.00	70,000,000.00	-	70,000,000.00
14800100100	Benue State Independent Electoral Commission (BSIEC)				
	CAPITAL EXPENDITURE				
23020127	Constructions of New Stores Building and ICT Hall , building of new conference Hall at BSIEC Headquartes Makurdi	1,806,000.00	1,806,000.00	1,806,000.00	-
23020110	PURCHASE OF 10No. Dry Chemical Powder - dcp - Trolley Fire Extinguisher-50kg, 2No. Drager SCBA Breathing Apparatus (BA) - PSS 3000, Dust Nose Mask at N3,500 each	5,450,000.00	5,450,000.00	5,450,000.00	-

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	Designing & Hosting of website	20,000,000.00	20,000,000.00	20,000,000.00	-
23010105	Purchase of 33No.Toyota hilux (2022/2023 model)	-	2,772,000,000.00	2,772,000,000.00	-
23010112	Purchase of 7No.Toyota Corolla (2022/2023 model)	-	420,000,000.00	420,000,000.00	-
23010114	Purchase of 1No.Toyota Prado Jeep (2022/2023 model)	-	130,000,000.00	130,000,000.00	-
23010112	PURCHASE OF 8No. Executive Office Table With Extension And Executive Chair at ₦ 500,000 each, 15No. Manager Office Table And Mesh Swivel Chair at ₦ 200,000 each, 8No. Modern Executive CEO Office Swivel And Visitors Chair at ₦ 500,000 each,15No. Modern Executive Wooden & Leather Visitor Office Chair at ₦ 200,000 each and 10No Skyrun 1HP Split Inverter Air Conditioner (KF-25GWHDI-X9/T) at ₦ 400,000 each	-	18,000,000.00	18,000,000.00	-
23010114	PURCHASE OF 1No. Hp Scanjet Pro 2500 F1 Flatbed Scanner at ₦300,000	-	300,000.00	300,000.00	-
		27,256,000.00	3,367,556,000.00	3,367,556,000.00	-
16100100100	Office of the Secretary to the State Government				
	CAPITAL EXPENDITURE				
23010122	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF EXCO BAGS	5,000,000.00	20,000,000.00	-	20,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS-10 CHAIRS: FURNISHING OF CABINET OFFICE WITH EXECUTIVE CHAIRS	19,000,000.00	119,000,000.00	101,320,220.00	17,679,780.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS-10 CONFERENCE TABLES FOR EXCO SECRETARIAT	1,000,000.00	11,000,000.00	11,000,000.00	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 2 LIBRARY SHELVES FOR B/S EXCO ARCHIVES	5,365,500.00	55,365,500.00	55,365,500.00	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS - AIR CONDITIONER: 8 NO. LG AC FOR EXCO SECRETARIAT	800,000.00	16,800,000.00	16,800,000.00	-
23010113	PURCHASE OF COMPUTERS: 4 NO HP LAPTOPS - INTEL COREi7 PROCESSOR WITH 2G DEDICATED GRAPHICS INDIVA Gforce, BACKLIT, 1TB AND 8G RAM	1,600,000.00	-	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: LAND SCAPING OF CABINET OFFICE - SSG	2,000,000.00	22,000,000.00	22,000,000.00	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: PROVISION OF 1 NO. OFFICE BLOCK AT SSG OFFICE, MAKURDI	4,000,000.00	74,000,000.00	74,000,000.00	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF FENCE, GATE AND GATE HOUSE AT SSG OFFICE, MAKURDI.	2,000,000.00	22,000,000.00	22,000,000.00	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: FURTHER RENOVATION WORK AT EXCO SECRETARIAT - SSG	4,078,400.00	34,078,400.00	34,078,400.00	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF CABINET OFFICE - SSG	8,000,000.00	88,000,000.00	88,000,000.00	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF SPECIAL ADVISER'S OFFICE (PROJECT MONITORING) AT CABINET OFFICE.	4,000,000.00	44,000,000.00	44,000,000.00	-
		56,843,900.00	506,243,900.00	468,564,120.00	37,679,780.00
16100200100	Bureau of Political - SSG				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	-
23010113	PURCHASE OF COMPUTERS	-	-	-	-
23010113	PURCHASE OF COMPUTERS	-	-	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	-	-	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	-
		-	-	-	-
16100300100	Bureau of Research and Policy Analysis (REPA) - SSG				
	CAPITAL EXPENDITURE				
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES:Construction of ICT Centre/Lbrary	1,500,000.00	5,000,000.00	-	5,000,000.00
		1,500,000.00	5,000,000.00	-	5,000,000.00

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16100600100	Liaison Office Kaduna				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES (FURNISHING OF LIAISON OFFICE)	2,000,000.00	2,000,000.00	-	2,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: INTERNAL SECURITY FENCE	3,000,000.00	3,000,000.00	-	3,000,000.00
23040102	EROSION & FLOOD CONTROL: (DRAINAGE AND EROSION CONTROL)	2,000,000.00	2,000,000.00	-	2,000,000.00
		7,000,000.00	7,000,000.00	-	7,000,000.00
21500100100	Ministry of Agriculture and Natural Resources				
	CAPITAL EXPENDITURE				
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: 50Nos. Farm Tractors (75Hp) Massey Ferguson/implements and spareparts	532,223,341.00	0.00	-	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: 60Nos. John Deer Farm Tractors (75Hp)/implements and spareparts	556,624,341.00	0.00	-	0.00
23010109	PURCHASE OF SEA BOATS: 2No Patrol boats and accessories for MANR Headqtrs, Makurdi	5,000,000.00	5,000,000.00	-	5,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT: 8No. Veterinary Clinic Equipments	25,400,000.00	25,400,000.00	-	25,400,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES:Renovation of ponds & fingerlings production	5,500,000.00	5,500,000.00	-	5,500,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Swine/Crops improvement project, Yandev	12,240,000.00	12,240,000.00	-	12,240,000.00
23010127	PURCHASE OF AGRICULTURAL INPUTS: Purchase of 100Nos cattle & feeds, RAAV	12,383,200.00	12,383,200.00	-	12,383,200.00
23010127	PURCHASE OF AGRICULTURAL INPUTS: Purchase of 100No farm inputs (Sprayers, Seeds, Herbicides, Pesticides etc)	10,273,341.00	10,273,341.00	-	10,273,341.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Production of 100No. Tonnes Animal feeds,	5,100,654.00	5,100,654.00	-	5,100,654.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Cattle Ranch Dev. for implementation of the Open Grazing Prohibition & Establishment of Ranches Law.	20,440,000.00	20,440,000.00	-	20,440,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Greenhouse, Gaadi	592,000.00	592,000.00	-	592,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Milk production Equipment	5,550,600.00	5,550,600.00	-	5,550,600.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: 50 hectares of Rice & other crops production	5,000,000.00	5,000,000.00	-	5,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Land Clearing & Dev. Scheme	5,000,000.00	5,000,000.00	-	5,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Agro-Processing Productivity Enhancement Support and Livelihood Improvement Support Project (APPEALS)	1,400,000.00	1,400,000.00	-	1,400,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Special Agro- Processing Zone Project (SAPZ)	1,400,000.00	1,400,000.00	-	1,400,000.00
23020113	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: 6No. Hatchery & 1000No. of day old chicks	9,000,000.00	9,000,000.00	-	9,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES:Agric Farm at Adikpo	1,200,000.00	1,200,000.00	-	1,200,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Livestock at Guma	40,100,000.00	0.00	-	0.00
23020113	CONSTRUCTION / PROVISION OF ROADS:Feeder roads-Rural Access & Agricultural Marketing Projects 3 (RAAMP3): Counterpart Fund	675,913,341.00	675,913,341.00	650,000,000.00	25,913,341.00
23010127	PURCHASE OF AGRICULTURAL CHEMICALS: Fertilizer Procurement & Distribution by Benue State Government	400,000,000.00	0.00	-	0.00
23010127	PURCHASE OF AGRICULTURAL CHEMICALS: Purchase of Anti-Rabies by Ministry of Agriculture	15,000,000.00	15,000,000.00	-	15,000,000.00
23010127	PURCHASE OF AGRICULTURAL CHEMICALS: Procurement & distribution of Poultry Vaccines by Ministry of Agriculture	15,006,700.00	15,006,700.00	-	15,006,700.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Sprinkling & Dripping irrigation-Katsina-Ala	5,000,000.00	5,000,000.00	-	5,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Sprinkling & Dripping irrigation-Guma	5,000,000.00	5,000,000.00	-	5,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Earth Dam at Konshisha	5,000,000.00	5,000,000.00	-	5,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Earth Dams at G/East (Aliade)	5,000,000.00	5,000,000.00	-	5,000,000.00
23020113	OTHER STORAGE FACILITIES: Ukum (Mbayenge)	2,200,000.00	2,200,000.00	-	2,200,000.00
23020113	OTHER STORAGE FACILITIES: Katsina-Ala (Township)	2,200,000.00	2,200,000.00	-	2,200,000.00
23020113	OTHER STORAGE FACILITIES: Gwer (Aliade Town)	2,200,000.00	2,200,000.00	-	2,200,000.00
23020113	OTHER STORAGE FACILITIES: Guma (Agasha)	2,200,000.00	2,200,000.00	-	2,200,000.00
23010119	PURCHASE OF POWER GENERATING SET:Procurement of 50Kva Generator at MANR Headquarters	5,000,000.00	5,000,000.00	-	5,000,000.00
23010127	PURCHASE OF INDUSTRIAL EQUIPMENT: 30Nos Reapers	17,000,000.00	17,000,000.00	-	17,000,000.00
23010127	PURCHASE OF INDUSTRIAL EQUIPMENT: Procurement of Rice and Cassava Processing Machines	50,500,000.00	50,500,000.00	-	50,500,000.00
23020113	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Weather Data Station, Makurdi (Central)	5,000,000.00	5,000,000.00	-	5,000,000.00
23020113	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Weather Data Station, Gboko (Central)	5,000,000.00	5,000,000.00	-	5,000,000.00

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23020113	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Weather Data Station, Otukpo (Otukpo Town)	5,000,000.00	5,000,000.00	-	5,000,000.00
23020113	CONSTRUCTION OF ICT INFRASTRUCTURES: ICT Centre and Website Design, Hqtrs, Makurdi	6,000,000.00	6,000,000.00	-	6,000,000.00
23050101	RESEARCH AND DEVELOPMENT: Land classification & soil mapping	3,500,000.00	3,500,000.00	-	3,500,000.00
23050101	RESEARCH AND DEVELOPMENT: Training of Farmers on Climate Smart Agriculture (CSA) Practices	5,000,000.00	5,000,000.00	-	5,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation & furnishing of office block at MANR Headquarters/Blown off roof	100,200,000.00	100,200,000.00	-	100,200,000.00
23050101	EXHIBITION: National & State Councils on Agric. & Show	9,000,000.00	9,000,000.00	-	9,000,000.00
23050101	IMPLEMENTATION OF LIVESTOCK PRODUCTIVITY & RESILIENCE PROJECT (L-PRESS)	60,000,000.00	60,000,000.00	-	60,000,000.00
23050101	RESEARCH & DEVELOPMENT: Cadre Harmonize (CH) Food & Nutrition Insecurity Analysis, Makurdi	40,203,920.00	40,203,920.00	-	40,203,920.00
23010127	PROCUREMENT OF 2No. POWER TILLERS, MAKURDI	261,948,311.00	261,948,311.00	-	261,948,311.00
23050101	RESEARCH & DEVELOPMENT: Impact of Covid-19 Action Recovery & Economic Stimulus (NG-CARES) Programme, Makurdi	648,593,051.12	1,448,593,051.00	-	1,448,593,051.00
23050101	Implementation of National Livestock Transformation Project (NLTP), Makurdi	1,000,000.00	1,000,000.00	-	1,000,000.00
23050101	RESEARCH & DEVELOPMENT: Akata Fish Festival	18,000,000.00	18,000,000.00	-	18,000,000.00
		3,630,092,800.12	2,901,145,118.00	650,000,000.00	2,251,145,118.00
21502100100	Akperan Orshi Polytechnic, Yandev.				
	CAPITAL EXPENDITURE				
23010104	PURCHASE OF MOTOR CYCLES:- 2 NO MOTOR CYCLES @ N350,000 & 2 NO BICYCLES @ N150,000	5,700,000.00	-	-	-
23010105	PURCHASE OF MOTOR VEHICLES: PURCHASE OF 2 MOTOR VEHICLES + 1 NO SALOON CAR.	15,408,000.00	-	-	-
23010106	PURCHASE OF VANS: PURCHASE OF 2NO HILUX VAN FOR OFFICIAL FUNCTIONS BY THE RECTOR AND OTHER MANAGEMENT STAFF AT AOPOLY.	22,800,000.00	-	-	-
23010108	PURCHASE OF BUSES: PURCHASE OF 1NO. BUS FOR USE BY BOTH STAFF AND STUDENTS FOR EXCURSIONS, ATTENDANCE OF CONFERENCES.	8,400,000.00	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF OFFICES WITH CHAIRS, TABLES, SAFES/FILE CABINETS / CUPBOARDS, TELEVISION SETS, AIR-CONDITIONER, SHELVES, REFRIGERATORS AT AOPOLY, YANDEV.	5,611,200.00	5,611,200.00	690,000.00	4,921,200.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF CROP PROCESSING LABORATORY AND HYDRAULICS/HYDROLOGY LABORATORY AT SCHOOL OF ENGINEERING, YANDEV.	1,662,983.00	1,662,983.00	120,000.00	1,542,983.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF THE OFFICE COMPLEX: 20 TABLES WITH SIDE DRAWER (45,000X 20 = 900,000), 20 EXECUTIVE CHAIRS (65,000 X 20 = 1,300,000), 20 VISITORS' CHAIR (20,000 X 20 = 400,000) AT SCHOOL OF MGT. SCIENCES, AOPOLY, YANDEV.	2,184,000.00	2,184,000.00	-	2,184,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF THE CONFERENCE HALL WITH 20 CAPACITY CONFERENCE TABLE AND 10NO EXTRA CHAIRS FOR GOVERNING COUNCIL, MANAGEMENT OR ACADEMIC BOARD MEETINGS AT AOPOLY, YANDEV.	3,108,000.00	3,108,000.00	355,000.00	2,753,000.00
23010113	PURCHASE OF COMPUTERS: PURCHASE OF 3NO. COMPUTERS, YANDEV	967,260.00	-	-	-
23010113	PURCHASE OF COMPUTERS: PROVISION OF OTHER ICT EQUIPMENT, YANDEV	8,064,000.00	-	-	-
23010114	PURCHASE OF COMPUTER PRINTERS: PURCHASE OF 1NO. COMPUTER PRINTER, YANDEV	631,040.00	-	-	-
23010115	PURCHASE OF PHOTOCOPIING MACHINES: PROVISION OF 2NO. OFFICE PHOTOCOPIERS AT AOPOLY, YANDEV	596,631.00	-	-	-
23010119	PURCHASE OF POWER GENERATING SET: PURCHASE OF (200KVA) GENERATOR	1,344,000.00	1,344,000.00	-	1,344,000.00
23010119	PURCHASE OF POWER GENERATING SET: (20KVA) FOR COMPUTER SCIENCE LAB AT SCH. OF SCI. & VOC. STUDIES, AOPOLY, YANDEV.	2,352,000.00	2,352,000.00	-	2,352,000.00
23010119	PURCHASE OF POWER GENERATING SET: (150KVA) GENERATOR AT AOPOLY, YANDEV.	8,820,000.00	8,820,000.00	-	8,820,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: LEARNING AIDS / MEDICAL EQUIPMENT AT AOPOLY, YANDEV	3,024,000.00	3,024,000.00	-	3,024,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: PURCHASE OF AGRICULTURAL EQUIPMENTS (ATVET INTERVENTION) AT AOPOLY YANDEV	422,821,403.50	422,821,403.50	-	422,821,403.50
23010128	PURCHASE OF SECURITY EQUIPMENT: PURCHASE AND INSTALLATION OF SECURITY EQUIPMENTS AT AOPOLY, YANDEV	21,528,640.00	21,528,640.00	-	21,528,640.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT FOR VARIOUS LABORATORIES OF COMPUTER ENGINEERING AT AOPOLY, YANDEV	5,747,938.00	5,747,938.00	132,000.00	5,615,938.00

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23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF BSD OFFICE BLOCK AT AOPOLY, YANDEV.	3,360,000.00	3,360,000.00	-	3,360,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: COMPLETION OF AET/BAM BLOCK AT AOPOLY, YANDEV.	4,032,000.00	4,032,000.00	-	4,032,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1NO. OFFICE COMPLEX FOR LECTURERS AT SCH. OF SCI. & VOC. STUDIES AT AOPOLY, YANDEV.	12,600,000.00	12,600,000.00	-	12,600,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: RE-ROOFING OF THE REGISTRY OFFICE BLOCK AT AOPOLY, YANDEV.	7,921,200.00	7,921,200.00	-	7,921,200.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: BOREHOLES AND OTHER WATER FACILITIES AT AOPOLY, YANDEV.	672,000.00	672,000.00	-	672,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: EXTENSION OF WATER TO THE ANIMAL SLAUGHTER SLAB AT AOPOLY, YANDEV.	92,400.00	92,400.00	-	92,400.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: PROVISION OF WATER AT THE HOME AND RURAL ECONOMICS WITH FENCING AT SCH. OF SCI. & VOC. STUDIES AT AOPOLY, YANDEV.	4,120,200.00	4,120,200.00	170,000.00	3,950,200.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES: CONSTRUCTION OF E-LIBRARY AT AOPOLY, YANDEV.	4,032,000.00	4,032,000.00	-	4,032,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: CONSTRUCTION OF VOLLEYBALL , BASKETBALL AND TENNIS COURTS AT AOPOLY, YANDEV.	2,016,000.00	2,016,000.00	-	2,016,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF A BLOCK OF 2 STORES FOR PRODUCE AND FARM IMPLEMENT STORAGE AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	1,702,260.00	5,702,260.00	-	5,702,260.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF LECTURE THEATRE AT AOPOLY, YANDEV	52,500,000.00	52,500,000.00	-	52,500,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: ROOFING OF 2NO. CATTLE PEN BLOCKS AND PROVISION OF FENCING AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	2,550,926.00	2,550,926.00	-	2,550,926.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1NO. BLOCK OF 4 LABORATORIES (60M2 EACH) FOR COMPUTER ENGINEERING AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	13,440,000.00	13,440,000.00	-	13,440,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1NO. BLOCK OF 4 LABORATORIES (60M2 EACH) FOR ELECTROCAL/ELECTRONICS ENGINEERING AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	13,440,000.00	13,440,000.00	-	13,440,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION AND FURNISHING OF NUTRITION LABORATORY AT SCH. OF SCI. & VOC. STUDIES, AOPOLY, YANDEV.	25,200,000.00	25,200,000.00	-	25,200,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: EQUIPING OF ELECTRICAL/ELECTRONICS ENGINEERING LABORATORIES AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	30,661,680.00	30,661,680.00	-	30,661,680.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: EQUIPPING OF COMPUTER ENGINEERING LABORATORY AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	4,900,000.00	4,900,000.00	-	4,900,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES: AMBULANCE - REFURBISHMENT AND CONVERSION OF ABANDONED 504 STATION WAGON CAR TO AN AMBULANCE FOR THE POLYTECHNIC CLINIC, YANDEV.	1,344,000.00	5,344,000.00	-	5,344,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF 3 CLASSROOM BLOCKS/AUDITORIUM AT AOPOLY, YANDEV.	10,752,000.00	10,752,000.00	-	10,752,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIR/FIXING OF WINDOWS ON 20 CLASSROOMS AND COLLEGE CLINIC AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	2,815,974.00	2,815,974.00	-	2,815,974.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIR/REPLACEMENT OF SEATS IN 22 LECTURE ROOMS AT SCHOOL OF AGRICULTURE AOPOLY, YANDEV.	1,386,000.00	1,386,000.00	-	1,386,000.00
23030113	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: (ATVET INTERVENTION) AT AOPOLY, YANDEV	502,151,413.00	502,151,413.00	-	502,151,413.00
23030121	REHABILITATION / REPAIRS - ROADS: UPGRADING / REHABILITATION OF EXISTING CAMPUS ROADS AT AOPOLY, YANDEV.	3,360,000.00	3,360,000.00	-	3,360,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF CPT BLOCK AT AOPOLY, YANDEV.	5,376,000.00	5,376,000.00	-	5,376,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RE-MODELING THE ROOF OF THE OFFICE BLOCK FOR ANIMAL HUSBANDRY AND ANIMAL HEALTH DEPTS AT AOPOLY, YANDEV.	1,334,585.00	1,334,585.00	-	1,334,585.00
23050101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RE-CONSTRUCTION OF THE ROOF OF THE 405 CAPACITY AUDITORIUM AT AOPOLY, YANDEV.	8,942,577.00	8,942,577.00	-	8,942,577.00
23050102	RESEARCH AND DEVELOPMENT: MODERN FARM TECHNOLOGY AT AOPOLY, YANDEV	2,020,000.00	2,020,000.00	-	2,020,000.00
23050103	COMPUTER SOFTWARE ACQUISITION (ANTIVIRUS AND OTHERS) AT AOPOLY, YANDEV	70,000.00	1,070,000.00	20,000.00	1,050,000.00
23030112	MONITORING AND EVALUATION (NBTE, COREN) AT AOPOLY, YANDEV	17,500,000.00	17,500,000.00	-	17,500,000.00
		1,281,064,310.50	1,227,497,379.50	1,487,000.00	1,226,010,379.50

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21510200100	Bureau of Agricultural Development and Mechanization				
	CAPITAL EXPENDITURE				
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT (Planters, Graters, Dryers, Rice Milling Machines, and Threshers) for the Ministry	70,000,000.00	70,000,000.00	20,662,300.00	49,337,700.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: ELECTRIFICATION OF LOGO RICE MILL	-	6,000,000.00	-	6,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: ELECTRIFICATION OF AGATU RICE MILL	-	6,000,000.00	-	6,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: ELECTRIFICATION OF LOGO RICE MILL	6,000,000.00	450,000,000.00	-	450,000,000.00
23020105	CONSTRUCTION / PROVISION OF ELECTRICITY: ELECTRIFICATION OF AGATU RICE MILL	6,000,000.00	12,400,000.00	649,543.01	11,750,456.99
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Provision of Boreholes in each Council Ward of Benue State	450,000,000.00	12,400,000.00	-	12,400,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Agatu	12,400,000.00	12,400,000.00	1,505,674.50	10,894,325.50
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in G/East	12,400,000.00	12,400,000.00	583,620.00	11,816,380.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Kwande	12,400,000.00	12,400,000.00	5,350,666.31	7,049,333.69
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Guma	12,400,000.00	12,400,000.00	5,435,751.35	6,964,248.65
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in G/West	12,400,000.00	12,400,000.00	3,560,000.00	8,840,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Ogbadibo	12,400,000.00	12,400,000.00	4,560,000.00	7,840,000.00
23020101	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Logo	12,400,000.00	14,000,000.00	-	14,000,000.00
23020102	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Okpokwu	12,400,000.00	117,800,000.00	100,547,600.00	17,252,400.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Administrative Block (BNARDA)	14,000,000.00	125,000,000.00	19,500,000.00	105,500,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: IFAD-VCDP (Counterpart Funds)	117,800,000.00	12,000,000.00	-	12,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Storage Facilities for Herbicides/Pesticides, Improve Seeds, Fertilizers and Cassava Cuttings (VCDP)	125,000,000.00	14,000,000.00	13,932,488.37	67,511.63
23020113	CONSTRUCTION/PROVISION AGRICULTURAL FACILITIES: PROCUREMENT OF IMPROVED SEEDS, CUTTINGS COUNTERPART FUNDS	12,000,000.00	14,000,000.00	13,955,689.00	44,311.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Open and Closed Store and Stalls in Agatu	14,000,000.00	14,000,000.00	13,955,689.00	44,311.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Open and Closed Store and Stalls in Gwer-West	14,000,000.00	35,000,000.00	-	35,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Open and Closed Store and Stalls in Kwande	14,000,000.00	35,000,000.00	-	35,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Rice Aggregation Centres in Obagaji, Agatu	35,000,000.00	35,000,000.00	-	35,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Cassava Aggregation Centres in Aliade Gwer East	35,000,000.00	18,000,000.00	-	18,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Cassava Aggregation Centres in Kwande	35,000,000.00	18,000,000.00	-	18,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Bridges in Agatu	18,000,000.00	18,000,000.00	-	18,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Bridges in Gwer-West	18,000,000.00	13,000,000.00	-	13,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Bridges in Kwande	18,000,000.00	13,000,000.00	-	13,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Land Development in Agatu	13,000,000.00	20,000,000.00	-	20,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Land Development in Kwande	13,000,000.00	45,000,000.00	41,671,363.00	3,328,637.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of Office Building HQTRS (BNARDA)	20,000,000.00	40,000,000.00	35,484,733.00	4,515,267.00
23050101	RESEARCH & DEVELOPMENT: VALUE CHAIN DEVELOPMENT PROGRAM (VCDP)	45,000,000.00	3,000,000.00	-	3,000,000.00
23030112	MONITORING AND EVALUATION	40,000,000.00	3,500,000.00	-	3,500,000.00
23040101	TREE PLANTING: TREE PLANTING IN OTUKPO (BNARDA)	3,000,000.00	3,000,000.00	-	3,000,000.00
23040101	TREE PLANTING: TREE PLANTING IN BURUKU (BNARDA)	3,500,000.00	2,800,000.00	-	2,800,000.00
23040101	TREE PLANTING: TREE PLANTING IN USHONGO (BNARDA)	3,000,000.00	3,800,000.00	-	3,800,000.00
23040101	TREE PLANTING: TREE PLANTING IN MAKURDI (BNARDA)	2,800,000.00	3,500,000,000.00	-	3,500,000,000.00
23040101	TREE PLANTING: TREE PLANTING IN VANDEIKYA (BNARDA)	3,800,000.00	3,500,000,000.00	-	3,500,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: Purchase of 50No.Massey Ferguson (MF375) 75HP Tractors	-	180,000,000.00	180,000,000.00	-
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: Purchase of 50No.05-Series 6005 Mahindra 60HP Tractors	-	4,140,000,000.00	4,140,000,000.00	-
	PURCHASE OF FARM INPUTS: Purchase of 20 Trucks Green Life NPK 5:3:5 SOMPHYTO Organic Granular Fertilizer	-	90,000,000.00	90,000,000.00	-

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	PURCHASE OF FARM INPUTS: Purchase of 460 NPK 20:10:10 Inorganic Fertilizer	-	90,000,000.00	90,000,000.00	-
	PURCHASE OF FARM INPUTS: Purchase of 10 Trucks of Urea 40% - P Inorganic Fertilizer	-	385,000,000.00	385,000,000.00	-
	PURCHASE OF FARM INPUTS: Purchase of 10 Trucks SSP 20% - N Inorganic Fertilizer	-	595,000,000.00	595,000,000.00	-
	PURCHASE OF FARM INPUTS: Purchase of Rice, Maize, Soyabeans, Sesame Seeds & Cassava Stems	-	60,000,000.00	-	60,000,000.00
	PURCHASE OF FARM INPUTS: Purchase of Agro-Chemicals :Glyphosate,Round-Up,Glyspring,Miagrotopshot Plus,Bispyrinyspring Sodium,Miafuron 75 WG for Maize,Mazit-100SL For soyabeans,Haimeba for Sesame,Sweep for cassava	-	112,304,537.90	-	112,304,537.90
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation & Repairs of Office Complex at BNARDA HQTRS	-	60,000,000.00	-	60,000,000.00
	PURCHASE MOTOR CYCLES: Purchase of 30No. Bazuki Cargo Farm Tricycle	-	75,000,000.00	-	75,000,000.00
	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 10No. Executive Chairs & Tables, 30No.Semi-Executive Chairs & Tables, 50No. Chairs & Tables,15No. Visitors Seat	-	75,500,000.00	-	75,500,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Grandnut Processing Plant/Installation Equipment at Ihugh village Vandekyia	-	100,000,000.00	-	100,000,000.00
23020113	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Resuscitation of Agro- processing centers Across the state	-	60,000,000.00	-	60,000,000.00
	PURCHASE / ACQUISITION OF LAND: Clearing of 50,000 Hectares of Land Across The State (Across the 23 LGAs)	-	300,000,000.00	-	300,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: 3No. Weather Stations (Makurdi, Otukpo and Adikpo)	-	15,000,000.00	-	15,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Livestock, Fisheries and Plantation farms in each of the 3-Senatorial Zones of the state	-	60,000,000.00	-	60,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 3No. 350Ton Silos for storage in the 3-senatorial zones of the state	-	15,000,000.00	-	15,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: 3No. Standrad Veterinary clinics and Diagnostic Labortaries	-	75,000,000.00	-	75,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Contruction of Hatcheries for Poultry and Fische in the 3-Senatorial zones of the state	-	15,000,000.00	-	15,000,000.00
23020113	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Reactivation of Agriculture Service centers in the three senatorial zones of the state (in 12 LGAs)	-	250,000,000.00	-	250,000,000.00
23030112	MONITORING AND EVALUATION: Monitoring of Agricultural extension Farmer Across the state(in the 23 LGAs)	-	100,000,000.00	-	100,000,000.00
		1,248,100,000.00	15,100,904,537.90	5,761,355,117.54	9,339,549,420.36
22000100100	Ministry of Finance				
	CAPITAL EXPENDITURE				
23010106	PURCHASE OF VANS: PURCHASE OF 200NO. HILUX VAN X 50M FOR THE MINISTRY	1,000,000,000.00	2,500,000,000.00	-	2,500,000,000.00
23010108	PURCHASE OF BUSES: PURCHASE OF 200NO. X 25M BUS FOR THE MINISTRY	500,000,000.00	1,037,300,000.00	-	1,037,300,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS 200 SET OF EXECUTIVE SWIVEL CHAIRS, TABLES AND TRAYS.	500,000,000.00	500,000,000.00	-	500,000,000.00
23010113	COMPUTERS: PURCHASE OF 2,500NO. HP LAPTOPS @ N800,000 FOR THE MINISTRY	500,000,000.00	500,000,000.00	17,350,000.00	482,650,000.00
23010114	PRINTERS: PURCHASE OF 250NO. HP PRINTERS @ N200,000 FOR THE MINISTRY	250,000,000.00	250,000,000.00	-	250,000,000.00
23010115	PHOTOCOPIERS: PURCHASE OF 625NO. PHOTOCOPIERS @ N800,000 FOR THE MINISTRY	250,000,000.00	250,000,000.00	-	250,000,000.00
23010117	SHREDDING MACHINES: PURCHASE OF 100NO. @ N50,000 SHREDDING MACHINE FOR THE MINISTRY	5,000,000.00	5,000,000.00	-	5,000,000.00
23010118	SCANNERS: PURCHASE OF 12,500NO.SCANNER @ N40,000 FOR THE MINISTRY	57,589,375.54	57,589,375.54	-	57,589,375.54
23010119	PURCHASE OF 1NO. NEW (2.5 KVA) SOUNDPROOF POWER GENERATING SET FOR THE MINISTRY	14,000,000.00	14,000,000.00	-	14,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT: SECURITY INSTALLATIONS / EQUIPMENT FOR THE MINISTRY	890,400.00	890,400.00	-	890,400.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF OFFICE BUILDING IN MAKURDI	28,280,000.00	28,280,000.00	-	28,280,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS HOUSE IN MINISTRY OF FINANCE, MAKURDI	2,968,000.00	2,968,000.00	-	2,968,000.00
	AUTOMATION OF FILING SYSTEM FOR THE MINISTRY	14,000,000.00	14,000,000.00	-	14,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING: HALL (SPACE) IN MINISTRY OF FINANCE, MAKURDI	8,400,000.00	8,400,000.00	-	8,400,000.00
		3,131,127,775.54	5,168,427,775.54	17,350,000.00	5,151,077,775.54
22000700100	Office of the Accountant-General				
	CAPITAL EXPENDITURE				
23010113	PURCHASE OF 10NO HP LAPTOPS	-	20,000,000.00	15,200,000.00	4,800,000.00

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23010114	PURCHASE OF 5NO HP LASERJET COMPUTER PRINTERS	-	3,713,000.00	2,200,000.00	1,513,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF VOUCHER STORE HOUSE AT MAKURDI SUB-TREASURY	33,600,000.00	13,600,000.00	-	13,600,000.00
23030121	RENOVATION OF PROJECT FINANCIAL MANAGEMENT UNIT (PFMU)	6,713,000.00	3,000,000.00	-	3,000,000.00
		40,313,000.00	40,313,000.00	17,400,000.00	22,913,000.00
22000700500	Debt Management Office				
	CAPITAL EXPENDITURE				
23010115	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Contract Financing - (Contractors Arrears/personnel arrears)	8,666,666,666.67	9,266,666,666.67	-	9,266,666,666.67
		8,666,666,666.67	9,266,666,666.67	-	9,266,666,666.67
22000800100	Benue State Internal Revenue Service (BIRS)				
	CAPITAL EXPENDITURE				
23010104	PURCHASE OF 8 NO. BAJAB FOR GBOKO, K/ALA, MAKURDI AND OTUKPO ZONAL TAX OFFICES	5,000,000.00	-	-	-
23010105	PURCHASE OF 14 NO. COROLLA FOR DIRECTORS AND ZONAL TAX OFFICERS	110,000,000.00	-	-	-
23010112	PURCHASE OF CHAIRS & TABLES FOR CORPORATE HQ AND 40 AREA TAX OFFICES	105,000,000.00	105,000,000.00	6,248,500.00	98,751,500.00
23010113	PURCHASE OF 20 NO. HP PAVILION 15 X360 11TH GEN FOR ICT DEPARTMENT	15,000,000.00	2,485,000.00	2,485,000.00	-
23010114	PURCHASE OF 7 NO. HP LASERJET PRO MFP283FDW PRINTERS FOR CHAIRMAN, DAF, B/SEC, AND DFA OFFICES	3,500,000.00	540,000.00	540,000.00	-
23010115	PUURCHASE OF 4 NO. AR-5731 PHOTOCOPIER FOR CORPORATE HQ (CHAIRMAN, DAF, B/SEC & DCA OFFICE)	7,000,000.00	-	-	-
23010117	PURCHASE OF 4 NO. 915 GENERATION HAND SHREDDER FOR CHAIRMAN, B/SEC, DAF & DFA)	301,000.00	301,000.00	-	301,000.00
23010118	PURCHASE OF 4 NO. EPSON PERFECTION V19 SHARP SCANNER FOR CHAIRMAN, DAF, B/SEC, & DFA)	700,000.00	700,000.00	-	700,000.00
23010119	PURCHASE OF 10KVA MIKANO GEN FOR CORPORATE HQ AND 8KVA FIRMAN FOR 40 AREA TAX OFFICES	42,170,000.00	42,170,000.00	3,377,200.00	38,792,800.00
23010123	PURCHASE OF 10 NO. FIRE EXTINGUISHERS FOR CORPORATE HQ	5,000,000.00	5,000,000.00	-	5,000,000.00
23010115	PURCHASE OF TAX ADMINISTRATION BOOKS FOR CORPORATE HQ LIBRARY	1,750,000.00	1,750,000.00	-	1,750,000.00
23020101	CONSTRUCTION OF AREA TAX OFFICE (LOGO, AGATU, TARKA, NAKA & LESSEL)	30,000,000.00	26,975,000.00	-	26,975,000.00
	DRILLING OF BOREHOLE, WATER RETICULATION AND CONSTRUCTION OF OVERHEAD TANK AT CORPORATE HQ	19,555,080.00	19,555,080.00	-	19,555,080.00
		344,976,080.00	204,476,080.00	12,650,700.00	191,825,380.00
22200100100	Ministry of Industry, Trade & Investment				
	CAPITAL EXPENDITURE				
	PURCHASE OF SECURITY EQUIPMENT	4,500,000.00	4,500,000.00	-	4,500,000.00
	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF RICE MILL DESTONER, CLEANER AND SEPERATOR FOR RICE MILL IN ALIADE, GWER EAST	150,000,000.00	150,000,000.00	147,248,659.16	2,751,340.84
	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: NGCARES CAPITAL INITIATIVE SUPPORT FOR RURAL WOMEN THROUGH COOPERATIVES	1,800,000,000.00	7,100,000,000.00	7,056,760,973.11	43,239,026.89
	CONSTRUCTION/PROVISION OF INFRASTRUCTURE: LOCAL INVESTMENTS: NON QUOTED COMPANIES - COVID - 19 IMPACT RELIEF PACKAGES FOR SMES IN PRIORITY SECTORS (NG CARES)	963,920,000.00	1,111,000,000.00	1,108,080,000.00	2,920,000.00
	BROADCAST & COMMUNICATION EQUIPMENTS: SET UP A WEBSITE AND SOCIAL MEDIA PAGES TO PUBLICIZE THE DEVELOPMENTAL STRIDES OF THE GOVERNMENT	5,080,000.00	5,080,000.00	-	5,080,000.00
	SERVICE CONCESSION ASSETS (PPP): COMMUNITY APPRENTICESHIP SCHEME	2,500,000.00	2,500,000.00	-	2,500,000.00
	RESEARCH & DEVELOPMENT: ASSESSMENT/EXPLORATION OF ECONOMIC POTENTIALS OF THE RURAL COMMUNITIES	5,850,000.00	5,850,000.00	-	5,850,000.00
	COMPUTER SOFTWARE ACQUISITION: ACQUISITION OF COMPUTER SOFTWARES FOR COMMERCE & INDUSTRY, MAKURDI	150,000.00	150,000.00	-	150,000.00
	MONITORING AND EVALUATION & OTHERS: MONITIORING & EVALUATION OF ONGOING PROJECT AND PROGRAMS BY MINISTRY OF INDUSTRY OF ACROSS THE STATE.	20,000,000.00	20,000,000.00	-	20,000,000.00
	PURCHASE OF POWER GENERATING SET: PURCHASE OF 1NO.POWER GENERATING SET FOR THE HEADQUARTERS IN MAKURDI	500,000.00	500,000.00	-	500,000.00
	PURCHASE OF SECURITY EQUIPMENT: SECURITY INSTALLATIONS/ EQUIPMENT FOR THE MINISTRY	5,200,000.00	5,200,000.00	-	5,200,000.00

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	RESEARCH AND DEVELOPMENT: NIGERIA EXPORT PROMOTION COUNCIL: PROMOTE GROWTH DEVELOPMENT OF NON-OIL BUSINESS/PRODUCTS IN BENUE STATE.	10,000,000.00	10,000,000.00	-	10,000,000.00
	INVESTMENT PROMOTIONS AGENCY - WORLD BANK 3-YEAR INTERVENTION (\$5.5MILLION) RESULT BASE PERFORMANCE PROGRAMME/ MONITORING AND EVALUATION. PARTNERS (NASSI, BESIMA, FACAN AFAN ETC)	50,000,000.00	-	-	-
	BENUE STATE CONSUMER PROTECTION AGENCY - PROGRAMME IN BENUE STATE.	10,000,000.00	10,000,000.00	-	10,000,000.00
	SABER - (STATE ACTION ON BUSINESS ENABLING REFORM) IN COLLABORATION WITH NGF AND PEBEC; A 3-YEAR WORLD BANK INTERVENTION PROGRAMME FOR PROMOTING ECONOMIC GROWTH, PRIVATE SECTOR DEVELOPMENT, JOB CREATION ECT.	35,000,000.00	35,000,000.00	-	35,000,000.00
	NAADI - (NIGERIA AGRIC-BUSINESS, AGRO-INDUSTRY DEVELOPMENT INITIATIVE) MOU WITH INDIAN INDUSTRIAL DESIGN CONSULTANT; [DESIGN, BUILD, OWN, OPERATE & TRANSFER OWNERSHIP IN THE 23 LGAs	35,000,000.00	35,000,000.00	-	35,000,000.00
	ENTERPRENUERSHIP DEVELOPMENT CENTRE MAKURDI	700,000,000.00	700,000,000.00	700,000,000.00	-
		3,797,700,000.00	9,194,780,000.00	9,012,089,632.27	182,690,367.73
022800100100	Ministry of Science, Technology & Innovation				
	CAPITAL EXPENDITURE				
23010131	PURCHASE OF FIXED ASSETS: Purchase of 5No. Uninterrupted Power Supply (UPS) Gadget at 75,000 for DPRS/Energy Directorates Offices MEST Makurdi	2,000,000.00	2,000,000.00	-	2,000,000.00
23010131	PURCHASE OF FIXED ASSETS: PURCHASE OF NAVIGATIONAL EQUIPMENT: Procurement of 1unit of GPS at 75,000 MEST Makurdi	75,000.00	75,000.00	-	75,000.00
23010112	PURCHASE OF FIXED ASSETS:Purchase of 8No. Television sets for MEST @ 480,000	840,000.00	840,000.00	-	840,000.00
23010112	PURCHASE OF FIXED ASSETS:Purchase of 25No. Air Conditioners at 450,000 at MEST Makurdi.	1,250,000.00	1,250,000.00	-	1,250,000.00
23010112	PURCHASE OF FIXED ASSETS: Purchase of 5No. Air Conditioners at 250,000 at DPRS MEST Makurdi.	250,000.00	250,000.00	-	250,000.00
23010112	PURCHASE OF FIXED ASSETS:Purchase of 2No. Refrigerators at 100,000 for MEST Departments Makurdi	200,000.00	200,000.00	-	200,000.00
23010112	PURCHASE OF FIXED ASSETS:Purchase of 29No. Refrigerators at 250,000 for MEST Departments Makurdi	1,200,000.00	1,200,000.00	-	1,200,000.00
23010112	PURCHASE OF FIXED ASSETS:Purchase of 250No. Computer Chairs at 15,000 for Computer Based Test Center, CBTC Makurdi	1,250,000.00	1,250,000.00	-	1,250,000.00
23010112	PURCHASE OF FIXED ASSETS: Purchase of 150No. Office Chairs For MEST HQTRS at 70,000	1,000,000.00	1,000,000.00	-	1,000,000.00
23010112	PURCHASE OF FIXED ASSETS: Purchase of 10No. Office Chairs For 10 Directorates, PS, and HC at MEST MKD.	2,000,000.00	2,000,000.00	-	2,000,000.00
23010112	PURCHASE OF FIXED ASSETS: Purchase of Office Curtains for ALL Offices at MEST MKD.	3,000,000.00	3,000,000.00	-	3,000,000.00
23010112	PURCHASE OF FIXED ASSETS: Purchase of 10No. Tables For MEST Directorates at 360,000	3,500,000.00	3,500,000.00	-	3,500,000.00
23010112	PURCHASE OF FIXED ASSETS:Purchase of 10No. Satellite decoder sets for MEST Directorates@ 75,000	720,000.00	720,000.00	-	720,000.00
23010112	PURCHASE OF FIXED ASSETS:Purchase of 5No. Satellite decoder sets for BEST CENTRE @ 75,000	400,000.00	400,000.00	-	400,000.00
23010112	PURCHASE OF FIXED ASSETS:Purchase of 5No. Television sets for BEST CENTRE @ 480,000	2,000,000.00	2,000,000.00	-	2,000,000.00
23010131	PURCHASE OF FIXED ASSETS:Purchase of Uninterrupted power supply (UPS) Gargets @#50,000 for DPRS and Energy Directorates MEST MKD	1,250,000.00	1,250,000.00	-	1,250,000.00
23010112	PURCHASE OF FIXED ASSETS:Purchase of Central Electrical Workshop Machinery and Equipment at MEST HTQTRS	10,000,000.00	10,000,000.00	-	10,000,000.00
23010118	PURCHASE OF FIXED ASSETS:Purchase of 2No. Shredding Machines at 750, 000 for MEST Hqtrs Makurdi.	500,000.00	500,000.00	-	500,000.00
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS: Construction of Car Park at at MEST Headquarters	2,000,000.00	2,000,000.00	-	2,000,000.00
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS:Acquisition, Construction and furnishing of Office Accommodation for National Research Institute for Chemical Technology (NARICT)	6,070,000.00	6,070,000.00	-	6,070,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY : Purchase and Installation of 200kVA Dedicated Transformer for MOWT&E Premises.	5,000,000.00	5,000,000.00	-	5,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY:Procurement of 1No. Dedicated transformer TIC Makurdi	5,000,000.00	5,000,000.00	-	5,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS:Installation, Rehabilitation & Maintenance of Street Lights in Mkaurdi.	80,000,000.00	80,000,000.00	-	80,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS:Installation, Rehabilitation & Maintenance of Solar Street Lights in Makurdi	5,135,573,869.78	635,573,869.78	293,551,724.28	342,022,145.50
23020125	CONSTRUCTION OF POWER GENERATING PLANTS:Facilitation of Federal Govt. Power Project in Benue State. (Land, Logistics Support for Sales and Rights)	3,000,000.00	3,000,000.00	-	3,000,000.00
23050101	RESEARCH/DEVELOPMENT:Training of 2,300 youths on Inverter making Technology in 23 LGAs across Benue State.	3,000,000.00	3,000,000.00	-	3,000,000.00

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23050101	RESEARCH/DEVELOPMENT:Detailed Investigation on the Prospect for Existence of Crude Oil (Petroleum) in Benue State.	4,000,000.00	4,000,000.00	-	4,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS:Installation, Rehabilitation & Maintenance of Solar Street Lights in Makurdi	-	1,000,000,000.00	-	1,000,000,000.00
23050101	RESEARCH/DEVELOPMENT:Inspection of Sc.& Tech. Labs and Workshop Equip. in Sc and Tech. Schs.	2,300,000.00	2,300,000.00	-	2,300,000.00
23050101	RESEARCH/DEVELOPMENT:Rsearch/Documentation from DPRS at MEST HQTRS for Benue State Planning Commission	3,000,000.00	3,000,000.00	-	3,000,000.00
23050104	ANNIVERSARIES AND CELEBRATIONS:National Science/Mathematics Competition	3,000,000.00	3,000,000.00	-	3,000,000.00
23050104	ANNIVERSARIES AND CELEBRATIONS:National Council on Science, Technology and Innovation(NCSTI)	2,000,000.00	2,000,000.00	-	2,000,000.00
23050104	ANNIVERSARIES AND CELEBRATIONS:Young Nigerian Scientists Presidential Award for 774 LGA's	3,000,000.00	3,000,000.00	-	3,000,000.00
23050104	ANNIVERSARIES AND CELEBRATIONS:Annual National Conf. of Nigeria association of Technical Teachers	2,700,000.00	2,700,000.00	-	2,700,000.00
23050104	ANNIVERSARIES AND CELEBRATIONS:Science and Technology Exhibition EXPO (STI)	3,000,000.00	3,000,000.00	-	3,000,000.00
23050104	ANNIVERSARIES AND CELEBRATIONS:International Junior Science Olympia	5,000,000.00	5,000,000.00	-	5,000,000.00
23050104	ANNIVERSARIES AND CELEBRATIONS:Junior Engineers, Technicians and Scientists (JETS)	3,000,000.00	3,000,000.00	-	3,000,000.00
23050104	ANNIVERSARIES AND CELEBRATIONS:Attendance at National Council on Power (NACOP)	3,000,000.00	3,000,000.00	-	3,000,000.00
23050104	ANNIVERSARIES AND CELEBRATIONS:Attendance at Nigeria International Energy Summit (NIES)	3,000,000.00	3,000,000.00	-	3,000,000.00
		5,308,078,869.78	1,808,078,869.78	293,551,724.28	1,514,527,145.50
23400100100	Ministry of Works, Housing and Urban Development				
	CAPITAL EXPENDITURE				
23010129	CONSTRUCTION / PROVISION OF ROADS: Construction of ZakiBiam-Afia-Gbeji Road (46.52km) in Ukum LGA.	-	290,000,000.00	-	290,000,000.00
23010129	CONSTRUCTION / PROVISION OF ROADS: Construction of Vandeikya-Kotiyough-Adikpo Road (32.0km) in V/Kya-Kwande LGAs.	-	1,500,000,000.00	815,036,852.80	684,963,147.20
23020101	CONSTRUCTION / PROVISION OF ROADS: Construction of Anyiin-Ugba-Amaafu-Abaji Road (79.0km) in Logo-K/Ala.	-	190,000,000.00	-	190,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS: Construction of Abuku-Ortese-Jingir-Ugah-Iorchor Road, with Jingir-Tyogbenda Wombo as spur (41.0km) in Buruku LGA.	-	1,000,000,000.00	810,002,114.33	189,997,885.67
23020114	CONSTRUCTION / PROVISION OF ROADS: Maintenance of Railway Level Crossing in the State.	-	2,100,000.00	-	2,100,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS: Rehabilitation/ Emergency Repairs of Rural and Urban Roads.	-	200,000,000.00	-	200,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS: Construction of Igbor-Ikpa-Wannune Road (36.73km) G/East-Tarka-Gbk LGAs.	-	350,000,000.00	-	350,000,000.00
23020114	NEW: CONSTRUCTION / PROVISION OF ROADS: Construction of Interchange in Otukpo (6.77Bn)	-	2,000,000,000.00	1,228,965,104.21	771,034,895.79
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Former Lobi Bank for BIRS	-	500,000.00	-	500,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS: Surfacing and Construction of New Township Roads & Under pass in Makurdi, Gboko, Otukpo, Katsina Ala, Vandeikya, Oju, and others.	24,333,333,333.33	26,333,333,333.33	23,302,730,091.21	3,030,603,242.12
23020101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation & Furnishing/Rehabilitation of Benue State Secretariat, Makurdi	2,000,000,000.00	600,000,000.00	520,154,193.89	79,845,806.11
		26,333,333,333.33	32,465,933,333.33	26,676,888,356.44	5,789,044,976.89
23600400100	Benue State Council For Arts and Culture				
	CAPITAL EXPENDITURE				
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	-	-	-	
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	-	
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	-	-	
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	-	-	
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	-	-	
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	-	-	
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	-	-	-	
		-	-	-	
23800100100	Benue State Budget and Economic Planning Commission				

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	CAPITAL EXPENDITURE				
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: DEEDS Prog.Construction of District Economic Development infrastructure projects for council wards in the State.	17,500,000.00	17,500,000.00	-	17,500,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES SPECIALISED RESEARCH EQUIPMENT (e.g. SATELLITE)	93,646.00	93,646.00	-	93,646.00
23010113	Data Capturing Devices for SOCU, 140 No. Devices @ 150000)	18,375,000.00	-	-	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: Internet access/workstation (Data Bank Hardware)	46,200,000.00	46,200,000.00	31,593,570.65	14,606,429.35
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: Web Hosting and Management, Makurdi	4,375,000.00	4,375,000.00	-	4,375,000.00
23010124	PURCHASE OF PROJECTORS: 2 No. of Projectors for Training @350,000 each	940,552.37	940,552.37	-	940,552.37
23050101	Research & Development: Research on the impact of Donors UNHCR,UNICEF, UNFPA,UNDP, Social Inv. Prog. (SOCU) Maternal and child health care,etc. on infrastructural development of the state	3,200,000,000.00	3,900,000,000.00	1,539,000.00	3,898,461,000.00
23050101	RESEARCH AND DEVELOPMENT:Finalization and Production of Donor Cordination Framework,	5,000,000.00	5,000,000.00	-	5,000,000.00
23050101	RESEARCH AND DEVELOPMENT: Economic and Statistical Investigation and Production of Statistical Yearbook,	6,200,000.00	6,200,000.00	-	6,200,000.00
23050101	RESEARCH AND DEVELOPMENT: General Household Surveys(GHS)	44,531,375.00	44,531,375.00	-	44,531,375.00
23050101	RESEARCH AND DEVELOPMENT: Cordination and Preparation of Sectoral Policies in the MDAs	875,000.00	875,000.00	-	875,000.00
23050101	RESEARCH AND DEVELOPMENT: Cordination of Local Govt Plans	4,375,000.00	4,375,000.00	4,039,110.00	335,890.00
23050103	MONITORITON AND EVALUATION: Monitoring and Evaluation of Projects Implementation and Feasibility Studies in the State	1,312,500.00	1,312,500.00	-	1,312,500.00
23050101	RESEARCH AND DEVELOPMENT: Manpower Survey	2,625,000.00	2,625,000.00	-	
23050101	RESEARCH AND DEVELOPMENT: Price Income and Productivity Survey.(PIP)	2,625,000.00	2,625,000.00	-	2,625,000.00
23050102	COMPUTER SOFTWARE ACQUISITION: Acquisitionof Budgeting Software	43,750,000.00	43,750,000.00	10,000,000.00	33,750,000.00
23050103	MONITORITON AND EVALUATION: Coordination/Monitoring and Evaluation of NG-CARES Programmes/Project in the State	120,750,000.00	510,933,373.83	-	510,933,373.83
		3,519,528,073.37	4,591,336,447.20	47,171,680.65	4,541,539,766.55
023800400100	Benue State Bureau of Statistics				
	CAPITAL EXPENDITURE				
	Purchase of 28Nos internet Modem routers for new office both HQTRS and 23 Local government	880,000.00	0.00		-
	Purchase of 3Nos Gubabi Safe	7,500,000.00	7,500,000.00		7,500,000.00
		8,380,000.00	7,500,000.00	-	7,500,000.00
25000100100	Fiscal Responsibility Commission				
	CAPITAL EXPENDITURE				
23010104	PURCHASE MOTOR CYCLES	-	-	-	-
23050101	MONITORING AND EVALUATION: MONITORING & EVALUATION OF ONGOING PROJECTS AND PROGRAMS OF THE COMMISSION	2,100,000.00	2,100,000.00		2,100,000.00
23050104	ANNIVERSARIES/CELEBRATIONS: SPECIAL DAYS CELEBRATIONS	1,750,000.00	1,750,000.00		1,750,000.00
		3,850,000.00	3,850,000.00	-	3,850,000.00
25200100100	Ministry of Water Resources and Environment				
	CAPITAL EXPENDITURE				
23010101	PURCHASE OF 2NO. DUMPSITES ACQUISITION AND DEVELOPMENT FOR THE MINISTRY IN MAKURDI	35,000,000.00	35,000,000.00	-	35,000,000.00
23010112	PURCHASE OF 10NO. CHAIRS, 5NO. AIR-CONDITIONS AND 15NO. CEILING FANS FOR THE MINISTRY	6,650,000.00	6,650,000.00	-	6,650,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: STORAGE OF WATER TREATMENT CHEMICALS FOR THE MINISTRY IN MAKURDI	200,000,000.00	162,007,424.36	66,230,000.00	95,777,424.36
23020105	REHABILITATION OF EXISTING PCI WATER SCHEME ACROSS THE STATE	500,000,000.00	500,000,000.00	273,126,150.00	226,873,850.00
23040101	ECOLOGICAL PROJECTS IN MAKURDI LGA	800,000,000.00	100,000,000.00	-	100,000,000.00
	CLIMATE CHANGE ACTIVITIES, WORKSHOPS & TRAINING	40,000,000.00	40,000,000.00	-	40,000,000.00
23040104	PURCHASE OF WASTE MANAGEMENT EQUIPMENT FOR THE MINISTRY	100,000,000.00	100,000,000.00	44,250,000.00	55,750,000.00
	REVIEW OF STATE ENVIRONMENTAL POLICY IN MAKURDI	17,500,000.00	17,500,000.00	-	17,500,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

	AGRO - CLIMATE RESILIENCE IN SEMI - ARID LAND SCAPES (ACRESAL) PROJECT GOVERNMENT CONTRIBUTION (GCC)	837,999,999.58	7,337,999,999.58	7,240,544,680.84	97,455,318.74
23040104	SOLID WASTE AND DUMPSITE MANAGEMENT EQUIPMENT FOR THE MINISTRY IN MAKURDI	140,000,000.00	140,000,000.00	66,230,000.00	73,770,000.00
		2,677,149,999.58	8,439,157,423.94	7,690,380,830.84	748,776,593.10
25210200100	Benue State Water Board				
	CAPITAL EXPENDITURE				
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	-
25210300100	Benue State Rural Water Supply and Sanitation Agency				
	CAPITAL EXPENDITURE				
23020101	CONSTRUCTION AND PROVISION OF WATER FACILITIES (BOREHOLES, TOILET AND SINKS, LATRINES PORTABLE HANDWASHING FACILITIES e.t.c) - RUSPIN	150,000,000.00	150,000,000.00	-	150,000,000.00
23020105	CONSTRUCTION AND PROVISION OF WATER FACILITIES (EXPANDED WATER SANITATION AND HYGIENE e.g PUBLIC STANDPIPES, PROTECTED DUG WELLS, PROTECTED SPRINGS BOREHOLES e.t.c (P-WASH)	300,000,000.00	300,000,000.00	-	300,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES (BOREHOLES, STORAGE TANKS, RESERVOIRS, WATER TOWERS e.t.) - SHAWN (UNICEF)	200,000,000.00	200,000,000.00	-	200,000,000.00
23020106	CONSTRUCTION / PROVISION OF WATER FACILITIES (PROVISION OF BOREHOLES, STORAGE TANKS, RESERVOIRS, WATER TOWERS IN MAKURDI e.t.c) - WATER AID	100,000,000.00	100,000,000.00	-	100,000,000.00
	RESEARCH AND DEVELOPMENT: SCALE-UP OF CLTS FOR ODF	300,000,000.00	100,000,000.00	7,279,375.00	92,720,625.00
	RESEARCH AND DEVELOPMENT:FUNDING FOR SCALE- UP OF CLTS/ODF BY UNICEF	112,906,421.40	112,906,421.40	-	112,906,421.40
	REHABILITATION/REPAIRS OF WATER FACILITIES, SANITATION AND HYGIENE FACILITIES	500,000,000.00	100,000,000.00	-	100,000,000.00
		1,662,906,421.40	1,062,906,421.40	7,279,375.00	1,055,627,046.40
25210400100	Benue State Environmental Sanitation Authority				
	CAPITAL EXPENDITURE				
23030121	PURCHASE OF LABORATORY EQUIPMENTS: (i) Bacteriological Testing Kit (Wagtech Potalab), (ii) Atomic Adsorption Spectrophotometer, (iii) Palintest Soil Testing Kit, (iv) DO2meter (Dissolved Oxygen) (Very Important), (v) CO2 Gas detector (Dtagor X-am2500gas, (vi) Turbidity meter (wagtech), (vii) PH meter, (viii) Conductivity meter, (ix) Kjeldal Automated Nitrogen Protein Analysis, (x) Hydrocarbon test kit, (xi) Hygrometer, (xii) High Precision Liquid Chromatographic Equipment (GC-2010L)/ CHEMICALS and REAGENTS	35,500,000.00	0.00	-	-
	REHABILITATION OF 4NO. PUBLIC TOILETS: (i) NYSC Bus Stop, (ii) Wurukum Rice Mill, (iii) Mechanic Village, Kanshio, (iv) Mechanic Village, North Bank	18,000,000.00	-	-	-
		53,500,000.00	-	-	-
25300200100	Benue State Urban Development Board				
	CAPITAL EXPENDITURE				
23010107	PURCHASE OF TRUCKS: PURCHASE OF PAY LOADER (1 NO), GRADER (1 NO), EXCAVATOR (1 NO), COMPACTOR ROLLER (1 NO) & TIPPER (4 NO)	65,000,000.00	-	-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH 20 No SET OF CHAIRS	5,000,000.00	5,000,000.00	-	5,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH 20 No SET OF TABLES	5,250,000.00	5,250,000.00	-	5,250,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH SAFES/FILE CABINETS/CUPBOARDS	2,000,000.00	2,000,000.00	-	2,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH (8 NO.) TELEVISION SETS.	1,000,000.00	1,000,000.00	-	1,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH (15 NO.) AIR-CONDITIONERS.	2,000,000.00	2,000,000.00	-	2,000,000.00
		80,250,000.00	15,250,000.00	-	15,250,000.00

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25400100100	Ministry of Corporative, urban and Rural Development				
	CAPITAL EXPENDITURE				
23020114	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF RURAL ROADS ACROSS THE 23 LGA IN THE STATE	5,000,000,000.00	0.00	-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TELEVISION SETS: PLASMA TV FOR THE MINISTRY	800,000.00	0.00	-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 1NO. AIR CONDITIONER FOR THE MINISTRY	500,000.00	500,000.00	-	500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES FOR VIDEO DOCUMENTARY AND ARCHIVES	10,000,000.00	10,000,000.00	-	10,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROAD: CONSTRUCTION OF ROADS ACROSS STATE CONSTITUENCIES (HOUSE OF ASSEMBLY MEMBERS CONSTITUENCY PROJECT)	640,000,000.00	0.00		0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: RURAL ELECTRIFICATION OF TOWNS,VILLAGES AND COMMUNITIES ACROSS THE 23-LGA IN THE STATE	5,000,000,000.00	0.00		0.00
23020114	CONSTRUCTION / PROVISION OF ROAD: CONSTRUCTION OF CULVETS IN RURAL AREAS	-	200,000,000.00		200,000,000.00
23020118	PROVISION OF RURAL HOUSING ACCOMMODATION	-	300,000,000.00		300,000,000.00
23020118	CONSTRUCTION OF RURAL AGRICULTURAL MARKET HUBS SHOP STRUCTURES	-	300,000,000.00		300,000,000.00
23020118	CONSTRUCTION OF TYOTSAR (MKOVUR)-UKYOUGH BRIDGE-PAKYA BRIDGE-AGBUDU-UMAA CULVERT-UKYONGU BRIDGE-ANCHIHA MARKET 8.8KM IN GBOKO L.G.A	-	500,000,000.00		500,000,000.00
23020103	ELECTRIFICATION OF ATEKU SETTLEMENT IN GBOKO L.G.A	-	299,259,693.52		299,259,693.52
23020103	PROCUREMENT OF 20 NO. 33KVA TRANSFORMERS FOR MAKURDI L.G.A	-	499,970,003.00		499,970,003.00
23020114	CONSTRUCTION OF AKUMBA JUNCTION HIGH TENSION-KUKWA-AUMAZWA (30KM) IN GBOKO L.G.A	-	543,181,372.40		543,181,372.40
23020114	CONSTRUCTION OF TYOWANYE-IKYUME YUA -JOO MBATYUOH-AGBER SETTLEMENT-MANOR-ASHAMENA-TSE APERA RING ROAD WITH A SPUR TO TAKOR VILLAGE SETTLEMENT IN KATSINA-ALA L.G.A (32KM)	-	200,000,000.00		200,000,000.00
		10,651,300,000.00	2,852,911,068.92	-	2,852,911,068.92
26000100100	Ministry of Lands, Survey and Solid Minerals				
	CAPITAL EXPENDITURE				
23010113	PURCHASE OF OFFICE FURNITURE AND FITTINGS:2NO. CHAIRS, 1NO. TABLE, 1NO.SAFE, 1NO.FILE CABINET, 1NO.CUPBOARD, 1NO.TELEVISION SET, 1NO.AIR-CONDITIONER, 1NO.SHELVE, 5NO.CEILING FANS & 1NO. REFRIGERATOR FOR THE MINISTRY	1,632,400.00	1,632,400.00	-	1,632,400.00
23010101	PURCHASE / ACQUISITION OF LAND: BALANCE OF PAYMENT FOR PURCHASE OF NNPC LAND BY STATE GOVERNMENT, MINISTRY OF LANDS, MAKURDI.	17,500,000.00	17,500,000.00	-	17,500,000.00
23010101	PURCHASE / ACQUISITION OF LAND: PURCHASE OF LAND BY STATE GOVERNMENT, MINISTRY OF LANDS IN MAKURDI.	70,000,000.00	70,000,000.00	23,078,103.92	46,921,896.08
23020127	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF SOLID MINERAL EQUIPMENTS FOR THE MINISTRY IN MAKURDI	2,968,000.00	2,968,000.00	-	2,968,000.00
	CONSTRUCTION OF A GALLERY FOR EXHIBITION FOR THE DEPT. OF SOLID MINERALS	10,000,000.00	10,000,000.00	-	10,000,000.00
	CONSTRUCTION OF ICT INFRASTRUCTURES: CONSTRUCTION OF BENUE STATE GEOGRAPHIC INFORMATION SYSTEM IN MAKURDI	1,400,000,000.00	400,000,000.00	-	400,000,000.00
	RENOVATION OF BAYING CENTRE AT GBOKO	15,000,000.00	15,000,000.00	-	15,000,000.00
	UPDATE OF GEOLOGICAL MAPS	3,000,000.00	3,000,000.00	-	3,000,000.00
		1,520,100,400.00	520,100,400.00	23,078,103.92	497,022,296.08
31801100100	Judicial Service Commission				
	CAPITAL EXPENDITURE				
23010113	Purchase of Three (3) Computers (HP Intel) For the Office of the Permanent Secretary, Director Admin. & Supply and Director Finance & Accounts	1,400,000.00	560,000.00	-	560,000.00
23010114	Purchase of Three (3) Computers Printers (Hp Laser Jet P2035)	1,050,000.00	1,050,000.00	-	1,050,000.00
23010115	Purchase of One (1) Photocoping Machine (Sharp AR-6020V)	1,400,000.00	1,400,000.00	556,000.00	844,000.00
23010117	Purchase of Three (3) Shredding Machine (Panasonic Shredding Machine) For the Office of the Permanent Secretary, Director Admin. & Supply and Director Finance & Accounts	280,000.00	400,000.00	-	400,000.00
23010118	Purchase of One (1) Scanner (HP Scanjet Pro 2500 F1) for the Office of the Secretary	210,000.00	29,210,000.00	2,999,600.00	26,210,400.00

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23020101	Construction of Judicial Service Commission Secretariat Building at High Court of Justice premises	35,000,000.00	164,440,000.00	56,588,700.00	107,851,300.00
		39,340,000.00	197,060,000.00	60,144,300.00	136,915,700.00
31805100100	High Court of Justice				
	CAPITAL EXPENDITURE				
23010104	PURCHASE OF MOTOR CYCLES: PURCHASE OF 8NO HONDA MOTORCYCLE FOR DESPATCH RIDERS	15,000,000.00	15,000,000.00	-	15,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:FURNISHING OF 6NO. NEWLY RENOVATED OFFICES WITH 6NO. SET CHAIRS AND 6NO. OFFICE TABLES	140,000,000.00	140,000,000.00	123,470,000.00	16,530,000.00
23010105	PURCHASE OF MOTOR VEHICLES: 11 TOYOTA PRADO 2021 MODEL 8 FOR REPLACEMENT OF EXISTING JUDGES VEHICLES,4 FOR NEW APPOINTMENTS	1,750,000,000.00	1,750,000,000.00	25,128,000.00	1,724,872,000.00
23010106	PURCHASE OF 1NO MOTOR VAN AS POOL VEHICLE (TOYOTA HILUX VAN 2021 MODEL) AND 75 NO VEHICLES FOR MAGISTRATES WITH 3 NO VEHICLES FOR 3 DIRECTORS	1,200,000,000.00	1,200,000,000.00	3,330,000.00	1,196,670,000.00
23010108	PURCHASE OF BUSES: 1 NO. TOYOTA BIG BUMPER BUS 2020 MODEL FOR HIGH COURT AS UTILITY VEHICLE	104,000,000.00	104,000,000.00	-	104,000,000.00
23010113	PURCHASE OF COMPUTERS: PURCHASE OF 20NO. LAPTOPS HP ENVY I5 X 360 COMPUTERS FOR HIGH COURT JUSTICE HEADQUARTERS, MAKURDI	25,000,000.00	25,000,000.00	14,275,338.00	10,724,662.00
23030101	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: CONSTRUCTION OF JUDGE'S OFFICIAL RESIDENCE AT EACH OF THE SENATORIAL ZONE IN THE STATE	1,050,000,000.00	1,300,000,000.00	399,801,867.00	900,198,133.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS:RENOVATION OF HIGH COURT OFFICES IN MAKURDI	120,000,000.00	270,000,000.00	119,762,512.00	150,237,488.00
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS: ACQUISITIONOF OFFICE BUILDINGS	-	300,000,000.00	-	300,000,000.00
		4,404,000,000.00	5,104,000,000.00	685,767,717.00	4,418,232,283.00
31805200100	Customary Court of Appeal				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES: 3 NO. TOYOTA LAND CRUISER- SUV MODEL FOR 3 NO. JUDGES, 1 NO. TOYOTA CAMRY 22 MODEL FOR CHIEF REGISTRAR AND TOYOTA HULIX FOR OFFICE USE)	84,000,000.00	404,000,000.00	-	404,000,000.00
23010108	PURCHASE OF BUSES: 1 NO. BUSE FOR OFFICIAL USE (HUMMER BUS) 18 SEATER)	12,000,000.00	132,000,000.00	-	132,000,000.00
23010112	PURCHASE OF OFFICE FURNITURES: 16 NO. CHAIRS, 8 NO. TABLES, 3 SAFE/FILE CABINATE, 3 NO. T.V. SET, 5 NO. A/CS, 1 NO. PROJECTORS & 3 NO. REFRIGERATORS etc. (HIGH QUALITY LEATHER SOFA SET/ SET OF QUALITY UPHOLSTERY)	14,360,070.00	114,360,070.00	14,841,500.00	99,518,570.00
23010113	PURCHASE OF 3 NO. COMPUTERS (HP ALL-IN-ONE DESKTOP) FOR THE OFFICE OF SOME JUDGES AND DIRECTORS	1,500,011.00	5,456,000.00	4,228,000.00	1,228,000.00
23010114	PURCHASE OF 5 NO. PRINTERS (HP LASER-JET PRO M4040 PRINTER) FOR THE OFFICE OF SOME JUDGES AND DIRECTORS	716,802.80	12,716,802.80	-	12,716,802.80
23010115	PURCHASE OF 3 NO. PHOTOCOPYING MACHINES (SHARP AR 6020) FOR THE OFFICE OF SOME JUDGES	815,279.60	16,815,279.60	-	16,815,279.60
23010117	PURCHASE OF 3 NO. SHREDDING MACHINES (MODEL JP - 880C) FOR THE OFFICE OF SOME JUDGES	560,001.40	8,560,001.40	-	8,560,001.40
23010118	PURCHASE OF 5 NO. SCANNERS (CANNON SCANNER-UDE 120) FOR THE OFFICE OF SOME JUDGES	224,001.40	4,224,001.40	-	4,224,001.40
23010119	PURCHASE OF 1 NO. GENERATOR SET 200 KVA PERKINS GENERATING SET- SOUNDPROOF 1106-TAG4 AT THE COURT, JUDGES QUARTERS AND PRESIDENT C.C.A RESIDENCE	12,000,000.00	32,000,000.00	950,000.00	31,050,000.00
23010128	PURCHASE OF CCTV, METAL DETECTORS AT THE COURT & JUDGES QUARTERS	516,008.40	2,060,008.40	-	2,060,008.40
23020101	PROPOSED OFFICE DUPLEX	79,000,100.00	876,933,035.12	1,870,000.00	875,063,035.12
23020105	ADDITIONAL BORE HOLE AT JUDGES QUARTERS	3,126,012.00	8,126,012.00	1,111,000.00	7,015,012.00
23030101	RENOVATION OF JUDGES QUARTERS	36,330,000.00	486,330,000.00	12,672,600.00	473,657,400.00
23030121	REPAIRS OF OFFICES AT THE COURT	18,400,000.00	198,400,000.00	12,802,100.00	185,597,900.00
		263,548,286.60	2,301,981,210.72	48,475,200.00	2,253,506,010.72
32600100100	Ministry of Justice				
	CAPITAL EXPENDITURE				
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: OFFICE COMPLEX AT HQTRS.	1,000,000,000.00	965,000,000.00	85,093,487.22	879,906,512.78
		1,000,000,000.00	965,000,000.00	85,093,487.22	879,906,512.78
51400100100	Ministry of Women Affairs and Social Development				

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	CAPITAL EXPENDITURE				
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES - 1 NO.BOREHOLES & OTHER WATER FACILITIES: BORE HOLE FOR REMAND HOME GBOKO	2,000,000.00	2,000,000.00	-	2,000,000.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING: RENOVATION OF MAIMUNA KOTANGORA HOSTEL	250,000,000.00	250,000,000.00	-	250,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF DSWO AT MAKURDI	3,000,000.00	3,000,000.00	-	3,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF DAY CARE CENTRE, MAKURDI	115,000,000.00	115,000,000.00	-	115,000,000.00
	ANNIVERSARIES/CELEBRATIONS: WOMEN PEACE & SECURITY PROGRAMME	30,000,000.00	30,000,000.00	-	30,000,000.00
	ACQUISITION OF DATA ON WIDOWS AND DISABLED PERSONS FOR POVERTY ALLEVIATION IN THE 3 SENATORIAL ZONES OF THE STATE	20,000,000.00	20,000,000.00	-	20,000,000.00
23030121	CONSTRUCTION OF OFFICE BUILDING FOR AFRICAN FIRST LADY'S PEACE MISSION PROJECT	5,000,000.00	5,000,000.00	-	5,000,000.00
	CONSTRUCTION/PROVISION OF MODERN AGRICULTURAL TECHNOLOGY FACILITIES IN THE 3 SENATORIAL ZONES OF THE STATE	25,000,000.00	25,000,000.00	-	25,000,000.00
23020105	CONSTRUCTION/ PROVISION OF HOSPITAL/HEALTH CENTRE: BUILDING OF MINI HEALTH CENTRE FOR TREATMENT OF VICTIMS OF DRUG ABUSE WITH PARTICULAR ATTENTION TO WOMEN AND YOUTHS	4,500,000.00	4,500,000.00	-	4,500,000.00
	ANNIVERSARIES/CELEBRATIONS: INTERNATIONAL DAY OF THE GIRL CHILD-ACCESS TO NUTRITION	4,000,000.00	4,000,000.00	-	4,000,000.00
	DATA CAPTURING/STWG COORDINATION PROGRAMME IN BENUE STATE	3,000,000.00	3,000,000.00	-	3,000,000.00
		461,500,000.00	461,500,000.00	-	461,500,000.00
51405200100	Benue State Community and Social Development Agency				
	CAPITAL EXPENDITURE				
23010114	PURCHASE OF 2 PRINTERS@N200,000.00	-	122,500.00	-	122,500.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: FUNDING OF CDP/GrDP IN HEALTH, EDUCATION, WATER AND SANITATION (BN CARES BUDGET 2024)	729,000,000.00	1,300,000,000.00	108,000,000.00	1,192,000,000.00
		729,000,000.00	1,300,122,500.00	108,000,000.00	1,192,122,500.00
51405100100	Benue State Rehabilitation Board, Apir				
	CAPITAL EXPENDITURE				
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	-
		-	-	-	-
51700100100	Ministry of Education and Knowledge Management				
	CAPITAL EXPENDITURE				
23010101	PURCHASE OF OFFICE FURNITURE AND FITTINGS:Equipping of the Schools Response Control Centre at the State Headquarters of NSCDC, Makurdi by Procurement of 50 No. Chairs at N5,000	-	250,000.00	-	250,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:Equipping of the Schools Response Control Centre at the State Headquarters of NSCDC, Makurdi by Procurement of 50 No. Tables at N20,000	-	1,000,000.00	-	1,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:Equipping of the Schools Response Control Centre at the State Headquarters of NSCDC, Makurdi by Procurement of 50 No. Window Blinds at N50,000	-	2,500,000.00	-	2,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:Equipping of the Schools Response Control Centre at the State Headquarters of NSCDC, Makurdi by Procurement of 50 No. Air Conditioners at N500,000	-	25,000,000.00	-	25,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:Equipping of the Schools Response Control Centre at the State Headquarters of NSCDC, Makurdi by Procurement of 4 Nos. Sets of Executive Chairs at N400,000	-	1,600,000.00	-	1,600,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:Equipping of the Schools Response Control Centre at the State Headquarters of NSCDC, Makurdi by Procurement of 20 Nos. CCTV Cameras Live Observations at N45,000	-	900,000.00	-	900,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:Equipping of the Schools Response Control Centre at the State Headquarters of NSCDC, Makurdi by Procurement of 20 Nos. Monitoring Screens Live Observations at N250,000	-	5,000,000.00	-	5,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: Purchase of White Synthetic Marker and Pens to public secondary schools in Benue State	-	400,000,000.00	-	400,000,000.00

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23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: Purchase of Customised Mathematics and English Language Textbooks to Public Primary, Junior and Senior Secondary Schools in Benue State.	-	806,250,000.00	-	806,250,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: Procurement of Science Equipment for Schools	-	50,000,000.00	-	50,000,000.00
23010133	Monitoring of Sscience Examination across the State.	-	3,400,000.00	-	3,400,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 16 NO. GOVT SCHOOLS AND COLLEGES IN BENUE STATE AT N15, 625,000 MILLION EACH	-	999,999,999.00	-	999,999,999.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 16 NO. GOVT SCHOOLS AND COLLEGES IN BENUE STATE AT N15, 625,000 MILLION EACH	1,000,000,000.00	500,000,000.00	-	500,000,000.00
23050101	RESEARCH AND DEVELOPMENT: SAFE SCHOOLS INITIATIVES	144,000,000.00	144,000,000.00	-	144,000,000.00
		1,144,000,000.00	2,939,899,999.00	-	2,939,899,999.00
51700300100	Benue State Universal Basic Education Board (SUBEB)				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - GBOKO ZONAL OFFICE	48,040,000.00	48,040,000.00	48,040,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - K/ALA ZONAL OFFICE	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - MAKURDI ZONAL OFFICE	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - OKPOKWU ZONAL OFFICE	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - OTUKPO ZONAL OFFICE	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - VANDEIKYA ZONAL OFFICE	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-ADO LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-AGATU LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-APA LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-BURUKU LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GBOKO LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GUMA LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GWER/E LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GWER/W LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-K/ALA LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-KONSHISHA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-KWANDE LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-LOGO LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-MAKURDI LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-Obi LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS:50-OGBADIBO LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OHIMINI LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OJU LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OKPOKWU LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OTUKPO LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-TARKA LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-UKUM LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-USHONGO LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS- 50-VANDEIKYA LGEA	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - VANDEIKYA ZONAL OFFICE	3,240,000.00	3,240,000.00	3,240,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-ADO LGEA	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-AGATU LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-APA LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-BURUKU LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-GBOKO LGEA	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-GUMA LGEA	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-GWER/E LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00

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23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-GWER/W LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-K/ALA LGEA	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-KONSHISHA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-KWANDE LGEA	10,408,000.00	10,408,000.00	10,408,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-LOGO LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-MAKURDI LGEA	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-Obi LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OGBADIBO LGEA	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OHIMINI LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OJU LGEA	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OKPOKWU LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OTUKPO LGEA	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-TARKA LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-UKUM LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-USHONGO LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-VANDEIKYA LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: SUBEB H/QTRS, MKD.	5,200,000.00	5,200,000.00	5,200,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - GBOKO ZONAL OFFICE	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - GBOKO ZONAL OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - MAKURDI ZONAL OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - OKPOKWU ZONAL OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - OTUKPO ZONAL OFFICE	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - VANDEIKYA ZONAL OFFICE	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TELEVISION SETS - 3 - SUBEB H/QTRS.	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: AIR CONDITIONER -15 units - SUBEB H/QTRS, MKD.	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: SHELVES: 5 - SUBEB H/QTRS.	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - GBOKO ZONAL OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - K/ALA ZONAL OFFICE	10,408,000.00	10,408,000.00	10,408,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - MAKURDI ZONAL OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - OKPOKWU ZONAL OFFICE	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - OTUKPO ZONAL OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - VANDEIKYA ZONAL OFFICE	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 6 - GBOKO LGEA OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 6 - OJU LGEA OFFICE	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 6 - OTUKPO LGEA OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 5 - BURUKU LGEA OFFICE	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 5 - TARKAA LGEA OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 3 - K/ALA LGEA OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 3 - VANDEIKYA LGEA OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: REFRIDGERATORS: 4 - SUBEB H/QTRS.	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: PURCHASE OF PLASTIC CHAIRS FOR PRIMARY & SECONDARY SCHOOLS IN BENUE STATE.	501,000,000.00	501,000,000.00	501,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 84 NO. COMPUTERS FOR SUBEB HQTRS.	373,000,000.00	373,000,000.00	373,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GBOKO ZONAL OFFICE.	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KATSINA-ALA ZONAL OFFICE.	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR MAKURDI ZONAL OFFICE.	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OKPOKWU ZONAL OFFICE.	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OTUKPO ZONAL OFFICE.	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR VANDEIKYA ZONAL OFFICE.	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR ADO LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	0.00

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23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR AGATU LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR APA LGEA.	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR BURUKU LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GBOKO LGEA.	10,408,000.00	10,408,000.00	10,408,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GUMA LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GWER-EAST LGEA.	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GWER-WEST LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KATSINA-ALA LGEA.	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KONSHISHA LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KWANDE LGEA.	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR LOGO LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR MAKURDI LGEA.	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OBI LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OGBADIBO LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OHIMINI LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OJU LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OKPOKWU LGEA.	5,200,000.00	5,200,000.00	5,200,000.00	0.00
23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OTUKPO LGEA.	4,400,000.00	4,400,000.00	4,400,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR ADO LGEA	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR AGATU LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR APA LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR BURUKU LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GBOKO LGEA	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GUMA LGEA	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GWER EAST LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GWER WEST LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR KATSINA-ALA LGEA	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR KONSHISHA LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR KWANDE LGEA	10,408,000.00	10,408,000.00	10,408,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR LOGO LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR MAKURDI LGEA	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OBI LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OGBADIBO LGEA	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OHIMINI LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OJU LGEA	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OKPOKWU LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OTUKPO LGEA	9,064,000.00	9,064,000.00	9,064,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR TARKA LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR UKUM LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR USHONGO LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR VANDEIKYA LGEA	7,720,000.00	7,720,000.00	7,720,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIRS OF OHUHU-OWO PRIMARY SCHOOL IN OWO WARD OJU LOCAL GOVERNMENT	5,200,000.00	5,200,000.00	5,200,000.00	0.00
		1,800,000,000.00	1,800,000,000.00	1,800,000,000.00	-
51700900100	Benue State Examinations Board				
	CAPITAL EXPENDITURE				
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION AND COMPLETION OF PERMANENT OFFICE COMPLEX AT THE STATE SECRETARIAT.	75,747,620.00	75,747,620.00	-	75,747,620.00
		75,747,620.00	75,747,620.00	-	75,747,620.00

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51701800100	Benue State Polytechnic, Ugbokolo				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES: (FOR OFFICIAL USE BY PRINCIPAL OFFICERS, BOARD CHAIRMAN, RECTOR, BURSAR, DEPUTY RECTOR, DIRECTOR OF WORKS & LIBRARIAN).	41,000,000.00	0.00	-	0.00
23010113	PURCHASE OF COMPUTERS - 4 NO. LAPTOPS & DESKTOPS (TETFUND)	4,500,000.00	0.00	-	0.00
23010114	PURCHASE OF 7 NO. COMPUTER PRINTERS (TETFUND)	4,500,000.00	0.00	-	0.00
23010115	PURCHASE OF 5 NO. PHOTOCOPYING MACHINES (TETFUND)	4,500,000.00	0.00	-	0.00
23010118	PURCHASE OF 15 NO. SCANNERS (TETFUND)	4,500,000.00	4,500,000.00	-	4,500,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT (TETFUND)	8,000,000.00	8,000,000.00	1,800,000.00	6,200,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	20,906,250.00	20,906,250.00	8,500,000.00	12,406,250.00
23010128	PURCHASE OF SECURITY EQUIPMENT: (CCTV CAMERA, SCANNERS, LED TOUCH LIGHTS ETC) (TETFUND)	6,000,000.00	6,000,000.00	-	6,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT (TETFUND)	61,000,000.00	111,000,000.00	41,999,123.84	69,000,876.16
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: (TETFUND)	36,000,000.00	50,000,000.00	13,947,667.59	36,052,332.41
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: (CONSTRUCTION OF STUDENTS HOSTEL)	24,000,000.00	24,000,000.00	-	24,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: (RECTOR'S HOUSE)	6,000,000.00	6,000,000.00	-	6,000,000.00
23010105	CONSTRUCTION / PROVISION OF WATER FACILITIES: CONSTRUCTION OF BOREHOLES AT VARIOUS SCHOOL LOCATIONS (TETFUND)	8,000,000.00	8,000,000.00	-	8,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS: WITHIN THE CAMPUSES	6,000,000.00	6,000,000.00	-	6,000,000.00
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: (TETFUND)	227,663,750.00	427,663,750.00	127,685,789.15	299,977,960.85
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: (TETFUND)	241,000,000.00	341,000,000.00	198,364,941.71	142,635,058.29
23030106	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL: REHABILITATION OF HOSTELS	15,000,000.00	15,000,000.00	-	15,000,000.00
23050101	RESEARCH AND DEVELOPMENT: SOLAR RESEARCH; FOOD PROCESSING.	2,500,000.00	2,500,000.00	1,680,000.00	820,000.00
23050101	RESEARCH AND DEVELOPMENT: 2024 NBTE ACCREDITATION	21,000,000.00	21,000,000.00	20,010,500.00	989,500.00
		742,070,000.00	1,051,570,000.00	413,988,022.29	637,581,977.71
51701900100	College of Education, Katsina-Ala				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF 3 NO. TOYOTA COROLLA 2019 MODEL MOTOR VEHICLES	45,000,000.00	0.00	-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS, TABLES, SAFE, FILE CABINETS, CUPBOARD, TELEVISION, AIR-CONDITIONERS, SHELVES & CEILING FANS	8,120,000.00	8,120,000.00	-	8,120,000.00
23010113	PURCHASE OF 6 NO. HP COMPUTERS - LAPTOPS & DESKTOP	1,680,000.00	0.00	-	0.00
23010114	PURCHASE OF 3 NO HP COMPUTER PRINTERS	840,000.00	0.00	-	0.00
23010115	PURCHASE OF 3 NO. SHARP PHOTOCOPYING MACHINES	840,000.00	0.00	-	0.00
23010117	PURCHASE OF 1 NO. SHREDDING MACHINES	42,000.00	42,000.00	-	42,000.00
23010118	PURCHASE OF 2 NO. HP SCANNERS	140,000.00	140,000.00	-	140,000.00
23010119	PURCHASE OF 1 NO SUMEC POWER GENERATING SET	840,000.00	840,000.00	-	840,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,750,000.00	1,791,717.56	1,791,717.56	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,750,000.00	5,250,000.00	5,250,000.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT: PURCHASE OF INDOOR SPORTING EQUIPMENT (TABLE-TENIS)	1,050,000.00	1,050,000.00	-	1,050,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT - PROVISION OF SECURITY GADGETS FOR THE COLLEGE - CCTV	3,920,000.00	3,920,000.00	-	3,920,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	840,000.00	840,000.00	-	840,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: 2 BLOCKS OF 4 BEDROOM APARTMENTS	12,600,000.00	12,600,000.00	-	12,600,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY IN THE CAMPUS	1,120,000.00	1,120,000.00	-	1,120,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES - 2 NO. BOREHOLES	1,680,000.00	1,680,000.00	-	1,680,000.00
23020110	CONSTRUCTION / PROVISION OF WATER FACILITIES - 1 NO. BOREHOLE	560,000.00	560,000.00	-	560,000.00
23020112	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS/1 NO. VANS	5,000,000.00	1,458,282.44	-	1,458,282.44
23020114	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: CONSTRUCTION OF LAWN TENIS COURT AT 2ND CAMPUS	700,000.00	700,000.00	-	700,000.00
23020116	CONSTRUCTION / PROVISION OF ROADS AT 2ND CAMPUS	400,000.00	400,000.00	-	400,000.00
23020118	CONSTRUCTION / PROVISION OF WATER-WAYS AT 2ND CAMPUS	1,120,000.00	1,120,000.00	-	1,120,000.00

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23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: ZOOS, PARKS & RESERVES AT 2ND CAMPUS.	2,800,000.00	2,800,000.00	-	2,800,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS AT BOTH CAMPUSES	350,000.00	350,000.00	-	350,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY AT 1ST CAMPUS	3,700,000.00	3,700,000.00	-	3,700,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: 1 NO. LECTURE THEATRE PERMANENT SITE	35,000,000.00	35,000,000.00	-	35,000,000.00
23050101	RESEARCH AND DEVELOPMENT: 2024 NCCE ACCREDITATION	34,820,000.00	34,820,000.00	-	34,820,000.00
		166,662,000.00	118,302,000.00	7,041,717.56	111,260,282.44
51702100100	College of Education Oju				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES: PURCHASE OF 2 TOYOTA COROLLA CARS FOR PRINCIPAL OFFICERS AT COLLEGE OF EDUCATION, OJU.	11,000,000.00	0.00	-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10NO. TABLES	1,500,000.00	1,500,000.00	-	1,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10NO. CHAIRS	1,200,000.00	1,200,000.00	-	1,200,000.00
23010113	PURCHASE OF 10 NO. COMPUTERS (LAPTOP, DESKTOP & SERVER UNITS)	2,800,000.00	0.00	-	0.00
23010119	PURCHASE OF POWER GENERATING SET:- 1NO. PURCHASE OF 100KVA GENERATOR FOR THE COLLEGE AT COLLEGE OF EDUCATION, OJU.	550,000.00	550,000.00	-	550,000.00
23010119	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: FOR TEACHING AID	3,500,000.00	3,500,000.00	-	3,500,000.00
23010124	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,100,000.00	2,100,000.00	-	2,100,000.00
23010125	PURCHASE OF SPORTING / GAMING EQUIPMENT: FOOTBALL, VOLLEYBALL, HAND BALL, JERSEYS AND OTHER SPORTS KITS AT COLLEGE OF EDUCATION, OJU.	2,600,000.00	2,600,000.00	-	2,600,000.00
23010126	PURCHASE OF INDUSTRIAL EQUIPMENT:- PURCHASE OF 3 NO. BLOCK MOULDING MACHINE/INSTALLATION AT COLLEGE OF EDUCATION, OJU.	3,500,000.00	3,500,000.00	-	3,500,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT:- PURCHASE OF COMMUNICATION EQUIPMENT / INSTALLATION	3,200,000.00	3,200,000.00	-	3,200,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES: LANDSCAPING OF NEW FOOTBALL FIELD, VOLLEYBALL PITCH, SWIMMING POOL ETC. AT COLLEGE OF EDUCATION, OJU.	2,800,000.00	2,800,000.00	-	2,800,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT:- PROVISION OF SECURITY GADGETS FOR THE COLLEGE - CCTV	3,500,000.00	3,500,000.00	-	3,500,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY:- INTER CAMPUS/ STREET LIGHT (SOLAR POWERED) AT COLLEGE OF EDUCATION, OJU.	37,960,000.00	37,960,000.00	-	37,960,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING:- CONSTRUCTION OF MALE AND FEMALE HOSTELS AT COLLEGE OF EDUCATION, OJU.	280,000,000.00	80,000,000.00	-	80,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS:- CONSTRUCTION OF ACCESS ROAD AT COLLEGE OF EDUCATION, OJU.	5,400,000.00	5,400,000.00	-	5,400,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE:- CONSTRUCTION OF CENTRAL STORES AT COLLEGE OF EDUCATION, OJU.	8,400,000.00	8,400,000.00	-	8,400,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF COLLEGE GATE AT COLLEGE OF EDUCATION, OJU.	4,200,000.00	4,200,000.00	-	4,200,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF PERIMETER FENCE AT COLLEGE AT COLLEGE OF EDUCATION, OJU.	1,681,680.00	1,681,680.00	-	1,681,680.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS:- RENOVATION OF 3NO. DELAPIDATED CLASSROOMS/AUDITORIUM AND STAFF OFFICES AT COLLEGE OF EDUCATION, OJU.	7,000,000.00	7,000,000.00	1,200,000.00	5,800,000.00
23040102	EROSION & FLOOD CONTROL:- CONSTRUCTION OF CULVERTS AND DRAINAGES AT COLLEGE OF EDUCATION, OJU.	6,800,000.00	6,800,000.00	-	6,800,000.00
23050101	RESEARCH AND DEVELOPMENT:- ASSET COLLATION DOCUMENTATION, REVALUATION & 2023 NCCE ACCREDITATION AT COLLEGE OF EDUCATION, OJU.	18,000,000.00	18,000,000.00	-	18,000,000.00
23050101	RESEARCH AND DEVELOPMENT:- TETFUND PROGRAMMES FOR DEVELOPMENT AT COLLEGE OF EDUCATION, OJU.	33,000,000.00	33,000,000.00	6,150,000.00	26,850,000.00
23030121	TETFUND INTERVENTION - REHABILITATION / REPAIRS - CLASSROOMS, HOSTELS, LABS., HALLS, RECREATIONAL FACILITIES, HEALTH FACILITIES AND OTHERS AT COE OJU.	7,500,000.00	7,500,000.00	-	7,500,000.00
23020111	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF NEW COLLEGE LIBRARY OJU.	186,000,000.00	86,000,000.00	-	86,000,000.00
		634,191,680.00	320,391,680.00	7,350,000.00	313,041,680.00
51702100300	Benue State University (BSU), Makurdi				
	CAPITAL EXPENDITURE				

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23010105	PURCHASE OF MOTOR VEHICLES 2 NO. PRADO JEEPS, 6 NO. TOYOTA COROLLA & 1 NO. HILUX VAN FOR PRINCIPAL OFFICERS (RECTOR, DEPUTY RECTOR, REGISTRAR, BURSAR, LIBRARIAN ETC)	100,000,000.00	0.00	-	0.00
23010112	PURCHASE OF OFFICE FURNITURE: FURNISHING OF NEWLY ACCREDITED DEPARTMENTS OF RADIOGRAPHY & RADIATION SCIENCE, LABORATORY SCIENCE.,OTHER DEPARTMENT FOR THE NEW STAFF.	85,278,700.00	85,278,700.00	40,944,624.00	44,334,076.00
23010113	PURCHASE OF COMPUTERS (10 NO. HP LAPTOPS, DESKTOPS & SERVERS)	45,973,100.00	980,000.00	980,000.00	0.00
23010114	PURCHASE OF 10 NO. HP COMPUTER PRINTERS (COLOURED A4, A3, LASERJETS & WIRELESS PRINTERS)	15,456,280.00	3,040,000.00	3,040,000.00	0.00
23010115	PURCHASE OF 10 NO. SHARP PHOTOCOPIING MACHINES	15,707,070.00	0.00	-	0.00
23010119	PURCHASE OF 5 NO. 250KVA SOUND PROOF POWER GENERATING SET	16,563,500.00	16,563,500.00	8,240,000.00	8,323,500.00
23010122	PURCHASE OF HEALTH AND MEDICAL EQUIPMENT	69,246,290.00	65,226,290.00	-	65,226,290.00
23010128	PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGETS FOR BSU - CCTV CAMERA ETC.	7,300,000.00	7,300,000.00	3,865,000.00	3,435,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	2,550,000.00	2,550,000.00	-	2,550,000.00
23020105	CONSTRUCTION /PROVISION OF WATER FACILITIES - WATER PUMPING MACHINES	1,800,000.00	1,800,000.00	1,788,000.00	12,000.00
23020114	CONSTRUCTION /PROVISION OF ROADS WITHIN BSU CAMPUSES, MAKURDI.	37,113,590.00	37,113,590.00	24,112,050.00	13,001,540.00
23030101	REHABILITATION/REPAIR OF RESIDENTIAL BUILDINGS	35,833,040.00	35,833,040.00	7,635,250.00	28,197,790.00
23030121	REHABILITATION/REPAIR OF OFFICE BUILDINGS	77,083,980.00	77,083,980.00	24,457,277.75	52,626,702.25
23050101	RESEARCH AND DEVELOPMENT: FOOD RESEARCH & DEVELOPMENT.	35,000,000.00	35,000,000.00	900,000.00	34,100,000.00
		544,905,550.00	367,769,100.00	115,962,201.75	251,806,898.25
51702100200	Benue State University College of Health Sciences				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES - 6 TOYOTA CAMRY 2016 MODEL OFFICIAL CARS FOR DEPUTY PROVOST, COLLEGE SECRETARY, FINANCE CONTROLLER, DEANS OF BAMS, CLINICALS AND BASIC CLINICALS @ N6.5 EACH	55,000,000.00	55,000,000.00	32,324,800.00	22,675,200.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10NO. SET OF EXECUTIVE SWIVEL CHAIRS AND TABLES	54,909,600.00	4,909,600.00	3,424,550.00	1,485,050.00
23010113	PURCHASE OF 10 NO. HP COMPUTERS - LAPTOP, DESKTOP & SERVER	7,764,000.00	0.00	-	0.00
23010114	PURCHASE OF 3 NO. HP COMPUTERS PRINTERS - COLOUR, LASERJET	554,400.00	0.00	-	0.00
23010115	PURCHASE OF 15 NO. SHARP PHOTOCOPIING MACHINES	10,500,000.00	0.00	-	0.00
23010118	PURCHASE OF 3 NO. HP SCANNERS	300,000.00	300,000.00	-	300,000.00
23010119	PURCHASE OF POWER GENERATING PLANT - PURCHASE OF 2 NO. 50KVA SOUNDPROOF GENERATORS/INSTALLATION AT THE PROVOST LODGE AND FOR THE DEPARTMENT OF NURSING SCIENCES	24,000,000.00	24,000,000.00	-	24,000,000.00
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT: PURCHASE OF MEDICAL EQUIPMENTS IN THE NEWLY ACCREDITED DEPARTMENTS AND THE DEPARTMENT OF ANATOMY	47,206,600.00	47,206,600.00	1,935,450.00	45,271,150.00
23010124	PURCHASE OF TEACHING/LEARNING EQUIPMENT: (PROJECTORS TO FACILITATE TEACHING AND LEARNING)	1,000,000.00	1,000,000.00	208,000.00	792,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT: (CCTV CAMERA, SCANNERS, LED TOUCH LIGHTS ETC)	1,500,000.00	3,000,000.00	1,800,000.00	1,200,000.00
23020101	CONSTRUCTION/PROVISION OFFICE BUILDING: WAREHOUSE/AUDITORIUM/PROVOST LODGE/STUDENTS HOSTELS	40,000,000.00	40,000,000.00	22,313,450.00	17,686,550.00
23020103	CONSTRUCTION/PROVISION OF ELECTRICITY: EXTENSION OF ELECTRICITY FROM AUDITORIUM 1 TO 2, DEPT OF RADIOGRAPHY AND LAB SCIENCE AT COLLEGE OF HEALTH SCIENCES	4,874,000.00	4,874,000.00	1,872,500.00	3,001,500.00
23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES: CONSTRUCTION OF RESERVOIR FOR COLLEGE OF HEALTH SCIENCES	3,580,000.00	6,580,000.00	4,691,700.00	1,888,300.00
23030101	REHABILITATION/REPAIRS RESIDENTIAL BUILDING: RENOVATION OF PROVOST LODGE, WAREHOUSE, AUDITORIUM, STRUCTURAL DJUSTMENTS OF COLLEGE BUILDINGS & STUDENT HOSTELS	30,000,000.00	25,000,000.00	84,000.00	24,916,000.00
23030104	REHABILITATION/REPAIRS - WATER FACILITIES: REPAIRS OF BROKEN WATER PIPES AT THE COLLEGE	5,094,000.00	5,094,000.00	2,346,500.00	2,747,500.00
23050101	RESEARCH AND DEVELOPMENT: INFANT MORTALITY RATE	587,370.00	587,370.00	-	587,370.00
		286,869,970.00	217,551,570.00	71,000,950.00	146,550,620.00
051705400100	Benue State Teaching Service Board				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF 1NO. TOYOTA HILUX V4 PROJECT VAN FOR MONITORING DEPARTMENT	1,400,000.00	0.00	-	-
23010112	PURCHASE OF 24NO.OFFICE TABLES AND 24NO. OFFICE CHAIRS FOR ACCOUNT DEPARTMENT	4,200,000.00	4,200,000.00	-	4,200,000.00
23030121	RENOVATION OF 2NO. BLOCK OF OFFICES AT TSB HEADQUARTERS FOR ACCOUNT DEPARTMENT	8,750,000.00	60,818,446.55	52,068,446.55	8,750,000.00
23010113	PURCHASE OF 10NO. LAPTOPS HP ENVY X360 15-ed 1002nia-11th Gen FOR ACCOUNT DEPARTMENT(915,000 X 10)	1,750,000.00	0.00	-	-
23010114	PURCHASE OF HP LASERJET PRINTER PRO Mfp M428dw (460,000x10)	280,000.00	0.00	-	-

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23010115	PURCHASE OF SHARP 1NO. DIGITAL PHOTOCOPYING MACHINE	476,000.00	0.00	-	-
		16,856,000.00	65,018,446.55	52,068,446.55	12,950,000.00
051705700100	Akawe Torkula Polytechnic, Makurdi				
	CAPITAL EXPENDITURE				
23010104	PURCHASE OF 6 NO. TOYOTA COROLLA MOTOR VEHICLES FOR PRINCIPAL OFFICERS (RECTOR, DEPUTY RECTOR, REGISTRAR, BURSAR, LIBRARIAN ETC)	28,000,000.00	0.00	-	-
23010108	PURCHASE OF BUSES: 2 NO. 18 SEATER TOYOTA BUSES	14,000,000.00	0.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF OFFICE CHAIRS FOR ALL DEPARTMENTS, CLASSROOMS & STAFF ROOMS	5,500,000.00	5,500,000.00	-	5,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF OFFICE TABLES FOR ALL DEPARTMENTS, CLASSROOMS & STAFF ROOMS	2,450,000.00	2,450,000.00	-	2,450,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : FURNISHING OF LECTURE HALLS	3,000,000.00	3,000,000.00	-	3,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 10 NO. COLOUR LED TV SETS	1,050,000.00	1,050,000.00	-	1,050,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 8 NO. PUBLIC ADDRESS SYSTEMS WITH RECEIVERS, MICROPHONES, AMPLIFIERS & DECK PLAYERS	1,195,000.00	1,195,000.00	-	1,195,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 5 NO. REFRIGERATORS WITH ACCESSORIES (STABILIZERS, EXTENSION CABLES ETC)	560,000.00	560,000.00	-	560,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 5 UNIT OF 1.5 HP SPLIT AIR-CONDITONERS WITH ACCESSORIES	770,000.00	770,000.00	-	770,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 5 NO. ROOM AIR CONDITIONERS WITH ACCESSORIES	1,015,000.00	1,015,000.00	-	1,015,000.00
23010113	COMPUTERS: INTERNET NETWORK CONNECTION WITH NETWORK INTERFACE (LAN & WAN) WITH 1 YEAR SUBSCRIPTION	2,600,000.00	0.00	-	-
23010113	COMPUTERS: PURCHASE OF 50 NO. COMPUTER SYSTEM FOR ESTABLISHING AN E-LIBRARY	20,000,000.00	0.00	-	-
23010113	COMPUTERS: PURCHASE OF 50 NO. COMPUTER SYSTEMS (DESKTOP & LAPTOPS) FOR ATPOL, MAKURDI	10,000,000.00	0.00	-	-
23010114	PURCHASE OF COMPUTER PRINTERS: 1 NO. EACH OF COLOUR, INK-JET & LASERJETS	350,000.00	0.00	-	-
23010115	PURCHASE OF 3 NO. PHOTOCOPYING MACHINES	210,000.00	0.00	-	-
23010118	PURCHASE OF 2. NO. SCANNERS	84,000.00	84,000.00	-	84,000.00
23010119	PURCHASE OF 1NO. 200KVA (SOUND PROOF) POWER GENERATING SET	3,990,000.00	3,990,000.00	-	3,990,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	700,000.00	700,000.00	-	700,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	245,000.00	245,000.00	-	245,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,050,000.00	1,050,000.00	-	1,050,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,750,000.00	1,750,000.00	-	1,750,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT: PROCUREMENT OF SPORTING EQUIPMENT, KITS ETC	455,000.00	455,000.00	-	455,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT--PROVISION OF SECURITY GADGETS FOR THE POLY - CCTV CAMERA ETC.	1,050,000.00	1,050,000.00	-	1,050,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT:PURCHASE OF MILLIAMMETERS, GALVANOMETERS, OHMMETERS, VOLTMETER, WATTMETER, TESTERS ETC	1,540,350.00	1,540,350.00	-	1,540,350.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT:PURCHASE OF SUNDRY BASIC ELECTRICITY, MEASUREMENT AND INSTRUMENTAL ON LABORATORY	1,444,800.00	1,444,800.00	-	1,444,800.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT:PURCHASE OF ELECTRICAL, MECHANICAL, CARPENTRY & OTHER WORKSHOP KITS/ACCESSORIES	5,950,000.00	5,950,000.00	-	5,950,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT:PURCHASE OF WORKSHOP/LAB. MACHINES AND TOOLS	7,350,000.00	7,350,000.00	-	7,350,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES: LANDSCAPING OF NEW FOOTBALL FIELD, VOLLEYBALL & BASKETBALL PITCHES ETC. IN THE SCHOOL.	1,050,000.00	1,050,000.00	-	1,050,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. CLASSROOM AND PARTITIONING OF THE EXISTING CLASSROOM	12,512,000.00	12,512,000.00	-	12,512,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. CARPENTRY WORKSHOP WITH ADDITIONAL 7 WORKBENCHES EACH MOUNTED WITH CARPENTRY VICES.	11,408,000.00	11,408,000.00	-	11,408,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF NEW ADMINISTRATIVE BLOCK	32,500,000.00	2,500,000.00	-	2,500,000.00

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23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. OFFICE FOR THE HOD AND OTHER ADMINISTRATIVE STAFF OF BUILDING TECHNOLOGY	8,204,000.00	8,204,000.00	-	8,204,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. STANDARD DRAWING STUDIO WITH THIRTY STANDARD DRAWING TABLES	7,722,400.00	7,722,400.00	-	7,722,400.00
23030106	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1 BLOCK LECTURE THEATRE	137,000,000.00	0.00	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. OFFICE FOR TWO STAFF	7,481,600.00	7,481,600.00	-	7,481,600.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. BLOCK TO ACCOMMODATE ALL OFFICES OF ELECTRICAL AND ELECTRONICS ENGINEERING	17,612,000.00	17,612,000.00	-	17,612,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. BLOCK TO ACCOMMODATE COMPUTER SCIENCE STAFF	17,612,000.00	17,612,000.00	-	17,612,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: SERVICING OF 3 BOREHOLES FOR WATER SUPPLY	2,100,000.00	2,100,000.00	-	2,100,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: CONSTRUCTION OF 1 NO. OBSERVATION ROOM IN THE HEALTH CARE.	7,192,640.00	7,192,640.00	-	7,192,640.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. RESOURCE CENTRE	22,428,000.00	2,428,000.00	-	2,428,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: COST OF DESIGN STUDIO, PATTERN DRAFTING, CUTTING, SEWING AND SITTING ROOMS	14,674,240.00	4,674,240.00	-	4,674,240.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: COST OF FLOORING OF THE CLASSROOM FOR FASHION DESIGN	14,120,400.00	4,120,400.00	-	4,120,400.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. BLOCK HOUSING HARDWARE & SOFTWARE FOR COMPUTER SCIENCE	15,926,400.00	5,926,400.00	-	5,926,400.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. PAINTING, DECORATION AND BLAZING WORKSHOP	15,204,000.00	5,204,000.00	-	5,204,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. LABORATORY FOR STRUCTURE/STRENGTH OF MATERIALS PER NBTE MINIMUM REQUIREMENTS	15,926,400.00	5,926,400.00	-	5,926,400.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. SOIL MECHANICS LAB. INCLUDING REQUISITE TOOLS	15,926,400.00	5,926,400.00	-	5,926,400.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. ELECTRONICS/TELECOM LABORATORY	15,204,000.00	5,204,000.00	-	5,204,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. POWER AND MACHINE LABORATORY	15,444,800.00	5,444,800.00	-	5,444,800.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. MECHANICAL WORKSHOP FOR ELECTRICAL/ELECTRONIC ENGINEERING	15,204,000.00	5,204,000.00	-	5,204,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. RESOURCE CENTRE WITH 20 FUNCTIONAL COMPUTERS FOR BUSINESS ADMINISTRATION	20,020,000.00	20,000.00	-	20,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: PERIMETER FENCE WITH SECURITY POST	7,000,000.00	7,000,000.00	-	7,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: FOOTBALL FIELD WITH TRACKS, LAWN TENNIS, VOLLEY BALL COURT WITH ALL NECESSARY KITS, BALLS AND JERSEY.	2,889,600.00	2,889,600.00	-	2,889,600.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES: SCHOOL CLINIC	2,800,000.00	2,800,000.00	-	2,800,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF LECTURE HALLS (OLD BSU HALLS)	3,150,000.00	3,150,000.00	-	3,150,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF LECTURE HALLS (E & F)	6,300,000.00	6,300,000.00	-	6,300,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIRS OF DILAPIDATED CEILING, COLLAPSED WALLS AND LOURVES AND WIRING OF THE EXISTING CLASSROOM.	700,000.00	700,000.00	-	700,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: PHYSICS / CHEMISTRY LABORATORY	1,750,000.00	1,750,000.00	-	1,750,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: BIOLOGY / GEOLOGY LABORATORY	1,540,000.00	1,540,000.00	-	1,540,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: COMPUTER BUILDING / COUNCIL HALL	2,940,000.00	2,940,000.00	-	2,940,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: FASHION DESIGN/PAINTING AND DECORATING COMPLEX	7,000,000.00	7,000,000.00	-	7,000,000.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS AT THE POLY	7,000,000.00	7,000,000.00	-	7,000,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES: SCHOOL LIBRARY	5,250,000.00	5,250,000.00	-	5,250,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: OLD ADMINISTRATIVE BLOCK/RECTOR'S OFFICE	3,150,000.00	3,150,000.00	-	3,150,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: FORMER AUDITORIUM/COUNCIL HALL	1,960,000.00	1,960,000.00	-	1,960,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: MAIN AUDITORIUM/ACADEMIC OFFICE	2,940,000.00	2,940,000.00	-	2,940,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REGISTRY / RTV BLOCKS	2,800,000.00	2,800,000.00	-	2,800,000.00

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23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: CHIEF SECURITY OFFICE/FORMER BSU LECTURE HALLS	2,870,000.00	2,870,000.00	-	2,870,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: MAKURDI HOSTEL	2,940,000.00	2,940,000.00	-	2,940,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'A'	10,710,000.00	10,710,000.00	-	10,710,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'B'	3,290,000.00	3,290,000.00	-	3,290,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'C & D'	1,960,000.00	1,960,000.00	-	1,960,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: LAGOS HOSTEL ANNEX	6,300,000.00	6,300,000.00	-	6,300,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: LAGOS HOSTEL COMPLEX COVERING ABCDE	4,200,000.00	4,200,000.00	-	4,200,000.00
23050101	RESEARCH AND DEVELOPMENT: NBTE ACCREDITATION TO UPGRADE THE INSTITUTION, ATPOL, MAKURDI.	315,000,000.00	315,000,000.00	2,000,000.00	313,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION (OPERATING SYSTEMS, MICROSOFT OFFICE, PROGRAMMING LANGUAGES & OTHER APPLICATIONS FOR DEPARTMENTS AND COMPUTER LAB.	7,000,000.00	7,000,000.00	-	7,000,000.00
		972,222,030.00	600,062,030.00	2,000,000.00	598,062,030.00
51705500100	Benue State Science and Technical Education Board				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: PURCHASE OF LABORATORY EQUIPMENT AND REAGENTS FOR TECHNICAL SCHOOLS IN THE 3 SENATORIAL ZONES IN BENUE STATE.	-	50,000,000.00	-	50,000,000.00
23010113	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS(1 NO BLK OF 5 OFFICES FOR IMPROVEMENT OF SCI & TECH EDU)	14,000,000.00	14,000,000.00	-	14,000,000.00
23010114	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES OF 3 TECHNICAL SCHOOLS EACH IN THE 3 SENATORIAL ZONES IN BENUE STATE.	-	20,000,000.00	-	20,000,000.00
23010115	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF 3 TECHNICAL SCHOOLS AND RESIDENTIAL QAUTERS EACH IN THE 3 SENATORIAL ZONES IN BENUE STATE.	-	50,000,000.00	-	50,000,000.00
		14,000,000.00	134,000,000.00	-	134,000,000.00
52100100100	Ministry of Health and Human Services				
	CAPITAL EXPENDITURE				
23030101	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES:UPGRADING OF GENERAL HOSPITAL IN ZONE A TO SPECIALIST HOSPITAL	1,000,000,000.00	8,900,000,000.00	8,862,383,500.00	37,616,500.00
23030101	REHABILITATION / REPAIRS -RENOVATION/REMODELLING OF HMB HEAD QUARTERS IN MAKURDI	-	300,000,000.00	300,000,000.00	0.00
	COMPLETION OF RENOVATION WORKS FOR STATE MEDICAL STORES	50,000,000.00	50,000,000.00	50,000,000.00	0.00
	RENOVATION OF STATE MEDICAL STORE APIR	50,000,000.00	250,000,000.00	250,000,000.00	0.00
	IMPLEMENTATION, EXPANSION AND STRENGTHENING OF FREE MCH FOR UNDER 5 CHILDREN AND ADOLECENT REPRODUCTIVE HEALTH	100,000,000.00	100,000,000.00	99,000,713.00	999,287.00
	IMPLEMENTATION OF WARD MINIMUM HEALTH PACKAGE: EQUITY FUND FOR BASIC HEALTH CARE PROVISION FUND	50,000,000.00	50,000,000.00	50,000,000.00	0.00
	STRENGTHENING SPECIFIC DISEASE CONTROL PROGRAMME AND DEVELOPMENT OF EMERGENCY PREPAREDNESS AND RESPONSE TO CRUCIAL OUTBREAK OF DISEASES (MEASLES, CELEBRO-SPINAL MENINGITIS ETC).EMERGENCY PREPAREDNESS FOR EPIDEMIC AND DISEASE CONTROL AND FIRE OUTBREAK	75,000,000.00	75,000,000.00	75,000,000.00	0.00
	CONTROL OF TROPICAL DISEASES TO BE ABLE TO CURTAIL THE SPREAD OF EPIDEMIC DISEASES AND SMT ACTIVITIES IN THE STATE.	20,000,000.00	20,000,000.00	20,000,000.00	0.00
	INFANT AND YOUND CHILD FEEDING: TO IMPROVE NUTRITIONAL STATUS AND REDUCE CHILD MORTALITY RATE.	100,000,000.00	100,000,000.00	97,238,000.00	2,762,000.00
	SUPPORT CONTROL OF TUBERCULOSIS, LEPROSY AND BURULI ULCER TO IMPROVE ACCESS TO QUALITY TB PREVENTION, DIAGNOSIS AND TREATMENT IN THE STATE	50,000,000.00	50,000,000.00	50,000,000.00	0.00
	SUPPORT PREVENTIVE MENTAL HEALTH: TO STRENGTHEN MENTAL HEALTH SERVICES AND PROVIDE EFFECTIVE SERVICES TO CONTAIN DRUG ABUSE,PROVIDE REHABILITATION CENTER AND SERVICES FOR MANAGING ADDICTS. AND SET UP TASK FORCE. (SDCC)	12,000,000.00	12,000,000.00	12,000,000.00	0.00
	STRENGTHENING OF SUPPLY CHAIN MANAGEMENT PROGRAMME: DATA COLLECTION, REVIEW, AND COLLATION FOR LAST MILE DISTRIBUTION TO FUNCTIONAL MALARIA, NTD, FP AND HIV SITES) EVERY 2 MONTHS @ 2MILLION X 6 TIMES.	15,000,000.00	15,000,000.00	15,000,000.00	0.00

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	DEVELOPMENT OF HUMAN RESOURCE FOR HEALTH DATABASE: TRAINING OF HUMAN RESOURCE FOR HEALTH FOCAL PERSONS IN THE 23 LGAS AND OTHER HEALTH ESTABLISHMENTS IN THE STATE.	20,000,000.00	20,000,000.00	20,000,000.00	0.00
	STATE DRUG ABUSE COMMITTEE	10,000,000.00	10,000,000.00	10,000,000.00	0.00
	SERVICE CONCESSION ASSETS (PPP) LASSA FEVER OUTBREAK RESPONSE, ACCREDITATION	20,000,000.00	20,000,000.00	20,000,000.00	0.00
	SERVICE CONCESSION ASSETS (PPP) FAMILT PLANNING ACTIVITIES	100,000,000.00	100,000,000.00	100,000,000.00	0.00
	HMIS AND LMCU, MALARIA, HIV/AIDS, IMMUNIZATION, EMERGENCY PREPAREDNESS, NUTRITION, MATERNAL AND CHILD HEALTH,HEPATITIS CONTROL AND FOOD SAFETY.	200,000,000.00	200,000,000.00	193,584,296.00	6,415,704.00
		1,872,000,000.00	10,272,000,000.00	10,224,206,509.00	47,793,491.00
52100200100	Benue State Health Insurance Agency				
	CAPITAL EXPENDITURE				
23010106	PURCHASE OF MOTOR VEHICLES: 2 TOYOTA HILUX VANS-2019 MODEL	82,000,000.00	0.00	-	0.00
23010112	PROCUREMENT OF 5NO. ADDITIONAL EXECUTIVE CHAIRS	500,000.00	500,000.00	-	500,000.00
23010112	PROCUREMENT OF 3NO. LG TV SETS	500,000.00	500,000.00	-	500,000.00
23010113	PURCHASE OF COMPUTERS: 10NO. HP LAPTOPS FOR STAFF	7,350,000.00	0.00	-	0.00
23020127	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: INSTALLATION OF BIOMETRIC DATA CAPTURE MACHINES FOR ENROLLMENT OF STATE AND LOCAL GOVERNMENT WORKERS/INFORMAL SECTOR	20,000,000.00	20,000,000.00	-	20,000,000.00
	QUALITY ASSURANCE, MONITORING AND EVALUATION	10,000,000.00	10,000,000.00	-	10,000,000.00
	PURCHASE OF LAND: 200X200M ALONG GBOKO ROAD FOR OFFICE BUILDING FOR BENUE STATE HEALTH INSURANCE AGENCY.	30,000,000.00	30,000,000.00	-	30,000,000.00
		150,350,000.00	61,000,000.00	-	61,000,000.00
52102600100	Benue State University Teaching Hospital (BSUTH)				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF 3NO. TOYOTA CAMRY, 2 TOYOTA LANDCRUISER PRADO JEEP MOTOR VEHICLES	340,000,000.00	3,956,000.00	3,912,000.00	44,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF OFFICE & HOSPITAL - 150 SWIVEL CHAIRS, 180 TABLES, 135 PATIENT SEATS	-	60,000,000.00	56,582,125.00	3,417,875.00
23010113	PURCHASE OF 10 NO. COMPUTERS - HP LAPTOP, HP DESKTOP & SERVER	-	300,000.00	250,001.50	49,998.50
23010114	PURCHASE OF 6 NO. COMPUTER PRINTERS - COLOUR, DESKJET & LASERJET	2,839,000.00	5,068,937.50	5,058,937.50	10,000.00
23010115	PURCHASE OF 5 NO. PHOTOCOPYING MACHINES	3,812,880.00	9,757,775.00	9,757,775.00	0.00
23010117	PURCHASE OF 5 NO. SHREDDING MACHINES	539,000.00	539,000.00	-	539,000.00
23010119	PURCHASE OF 4 NO. 250KVA POWER GENERATING SET	96,840,000.00	94,884,000.00	5,531,000.00	89,353,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT (5 PCR Equipments for Molecular Lab, 6 ICU Ventilators, 5 Ophthalmic Equipments, 5 Dialysis Machines, CT Scan, Mobile X-Rays, O&G Equipments, Surgery Equipments, Endoscopy Suites,)	3,168,250,000.00	3,355,250,000.00	610,092,608.09	2,745,157,391.91
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: (PERIMETER FENCING)	1,684,683,500.00	684,683,500.00	591,809,156.51	92,874,343.49
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: (Construction of Mini Water Works, 200,000 Litres of Water Reservoir - Both Overhead Reservoirs)	995,200,000.00	989,255,105.00	119,004,984.50	870,250,120.50
23020116	REHABILITATION / REPAIRS - WATER FACILITIES: 10 NO. BOREHOLES & OTHER WATER FACILITIES	425,000,000.00	364,282,095.00	683,700.00	363,598,395.00
23020119	EROSION & FLOOD CONTROL: SEWAGE/ DRAINAGE NETWORK	16,021,930.00	16,021,930.00	9,672,250.00	6,349,680.00
	ZOOS, PARKS & RESERVES: ACADEMIC PARKS	55,000,000.00	55,000,000.00	-	55,000,000.00
23030121	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF MUHAMMADU BUHARI MOTHER AND CHILD HOSPITAL 10 SWIVEL CHAIS, 15 TABLES, 8 PATIENTS SEATS	59,251,930.00	59,289,200.00	59,289,200.00	0.00
23040102	PURCHASE OF 15 NO. HP COMPUTER LAPTOP COREI7 - MBMCH	28,030,340.00	58,850,697.50	39,435,356.00	19,415,341.50
23010118	PURCHASE OF 2NO. HP SCANNERS - MBMCH	732,690.00	732,690.00	200,000.00	532,690.00
	INFRASTRUCTURE REMODELING OF MBMCH FOR THE PURPOSE OF IVF IN THE CENTRE.	60,000,000.00	60,000,000.00	52,060,487.52	7,939,512.48
	ACQUISITION OF PAYROLL , GENERAL ACCOUNTING, AND HOSPITAL INFORMATION MGT SOFTWARE	77,600,000.00	77,600,000.00	10,080,274.20	67,519,725.80
		7,013,801,270.00	5,895,470,930.00	1,573,419,855.82	4,322,051,074.18
52102700100	Benue State Primary Health Care Board				
	CAPITAL EXPENDITURE				

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23010105	PURCHASE OF 1 NO. TOYOTA HILUX 2023 MODEL FOR THE BOARD	45,000,000.00	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 15 SET OF EXECUTIVE CHAIRS & TABLES AND OFFICE CHAIRS	5,000,000.00	5,000,000.00	-	5,000,000.00
23010113	PURCHASE OF 6 NO. HP COMPUTERS	5,000,000.00	-	-	-
23010114	PURCHASE OF 2 NO. HP PRINTERS	1,750,000.00	-	-	-
	PURCHASE OF FIRE EXTINGUISHERS WITHIN OFFICE PREMISES	2,000,000.00	2,000,000.00	-	2,000,000.00
23010118	PURCHASE OF 1 NO. SCANNING MACHINE	700,000.00	700,000.00	-	700,000.00
	PURCHASE OF 2 NO. SHREDDING MACHINE	600,000.00	600,000.00	-	600,000.00
	PURCHASE OF SECURITY GARGETS FOR SECURITY GUARDS	2,000,000.00	2,000,000.00	-	2,000,000.00
23020118	CONSTRUCTION/PROVISION OF ADMINISTRATIVE OFFICE BUILDING FOR THE BOARD	130,000,000.00	30,000,000.00	-	30,000,000.00
		192,050,000.00	40,300,000.00	-	40,300,000.00
52110200100	Hospital Management Board				
	CAPITAL EXPENDITURE				
23010113	PURCHASE OF 1 NO. GASOLINE SUMEE GENERATOR	3,500,000.00	3,500,000.00	-	3,500,000.00
23010119	PURCHASE OF 20 HP LAPTOPS FOR HMB HQTRS.	5,000,000.00	0.00	-	0.00
		8,500,000.00	3,500,000.00		3,500,000.00
53900100100	Ministry of Youth, Sports and Creativity				
	CAPITAL EXPENDITURE				
23020104	CONSTRUCTION / PROVISION OF HOUSING: HOSTEL ACCOMODATION @ APER AKU STADIUM	50,000,000.00	50,000,000.00	50,000,000.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: CONSTRUCTION OF ULTRA MODERN STEEL MEMBERED MULTIPURPOSE HALL AT NYSC CAMP WANNUNE TARKA (ONGOING)	50,000,000.00	50,000,000.00	50,000,000.00	0.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS: COMPLETION OF FLOODLIGHT AT APER AKU STADIUM MAKURDI	20,557,535.00	20,557,535.00	-	20,557,535.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	200,000.00	200,000.00	-	200,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: UPGRADING OF APER AKU STADIUM TURF	4,021,500,000.00	2,021,500,000.00	1,722,980,257.66	298,519,742.34
23050101	RESEARCH AND DEVELOPMENT: YOUTH EMPOWERMENT AND SKILLS ACQUISITION TRAINING	100,000,000.00	100,000,000.00	100,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS: SPORTING ACTIVITIES (GOVERNOR'S CUP)	30,000,000.00	30,000,000.00	30,000,000.00	0.00
		4,272,257,535.00	2,272,257,535.00	1,952,980,257.66	319,277,277.34
53905400100	Benue State Sports Marketing and Lottery Board				
	CAPITAL EXPENDITURE				
23030102	REPAIRS - ELECTRICITY INSTALLION IN THE RENTED OFFICE ACCOMODATION	350,000.00	350,000.00	-	350,000.00
23050101	FOR RESEARCH IN LOTTERY, BETTING AND ANY GAME OF CHANCE ON HOW TO INCREASE THE REVENUE PROFILE OF THE STATE AND FOR PROPER REGULATIONS OF GAMING ACTIVITIES	2,800,000.00	2,800,000.00	-	2,800,000.00
23010101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: BUILDING OF OFFICE ACCOMODATION	-	7,000,000.00	-	7,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	7,000,000.00	-	7,000,000.00
23010118	PURCHASE OF 7 NO. SCANNERS	-	392,000.00	-	392,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	840,000.00	-	840,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT: Provision of Security Gadgets - CCTV ETC.	-	700,000.00	-	700,000.00
		3,150,000.00	19,082,000.00		19,082,000.00
055100100100	Bureau of Local Government and Chieftaincy Affairs				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 6NO. SET OF OFFICE EXECUTIVE CHAIRS AND TABLES	5,000,000.00	5,000,000.00	-	5,000,000.00
23010113	PURCHASE OF 7 NO. HP COMPUTERS COREI7	9,000,000.00	-	-	-
23010115	PURCHASE OF 2 NO. HP COMPUTER PRINTERS P2035 SERIES & COLOUR PRINTERS	1,000,000.00	-	-	-
23010118	PURCHASE OF 3 NO. SHARP PHOTOCOPYING MACHINES	3,000,000.00	-	-	-
23010117	PURCHASE OF 3 NO. SHREDDING MACHINES	300,000.00	300,000.00	-	300,000.00
23010119	PURCHASE OF 2 NO. HP SCANNERS	200,000.00	200,000.00	-	200,000.00
23010119	PURCHASE OF 3 NO. 250KVA POWER GENERATING SET	20,000,000.00	20,000,000.00	1,110,000.00	18,890,000.00

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23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT - 15NO. FIRE EXTINGUISHER	2,000,000.00	2,000,000.00	-	2,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGETS - CCTV ETC.	2,500,000.00	2,500,000.00	-	2,500,000.00
23020101	CONSTRUCTION / PROVISION OF 1NO. OFFICE BUILDINGS	449,910,624.46	9,910,624.46	-	9,910,624.46
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES AT LGCAs	4,000,000.00	4,000,000.00	-	4,000,000.00
		496,910,624.46	43,910,624.46	1,110,000.00	42,800,624.46
014900100100	Local Government Service Commission				
	CAPITAL EXPENDITURE				
23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS-Administrative-Renovation of Office Premises	25,139,540.00	25,139,540.00	-	25,139,540.00
		25,139,540.00	25,139,540.00	-	25,139,540.00
025400100100	Ministry of Cooperatives, Urban and Rural Development				
	CAPITAL EXPENDITURE	-	-	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	-	-	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	-	-	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	-	-	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	-	-	-	-
		-	-	-	-
011100600100	Benue State Commission for Peace and Reconciliation				
	CAPITAL EXPENDITURE				
23010101	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 10NO 1.5hp SkyRun AIR-CONDITIONERS	15,000,000.00	15,000,000.00	-	15,000,000.00
23010102	PURCHASE OF SECURITY EQUIPMENT	3,000,000.00	3,000,000.00	-	3,000,000.00
23010104	RESEARCH AND DATA COLLECTION ON CRISES TRIGGERS ACROSS THE 23LGAS	30,000,000.00	30,000,000.00	-	30,000,000.00
23010112	MONITORING AND EVALUATION: FOLLOW-UP OF IDPs, CRISIS AREAS, ETC.	10,000,000.00	10,000,000.00	-	10,000,000.00
		58,000,000.00	58,000,000.00	-	58,000,000.00
015600100100	Ministry of ICT and Digital Economy				
	CAPITAL EXPENDITURE				
23010113	PROCUREMENT OF 750NO. COMPUTER work station & CHAIRS AT FOR ICT DEV. CENTER MAKURDI	3,153,983.00	3,153,983.00	-	3,153,983.00
	PURCHASE OF 300NO. SEMI- Executive TABLES AT FOR ICT DEV. CENTER MAKURDI	2,703,414.00	2,712,414.00	1,000,000.00	1,712,414.00
	PURCHASE OF 1 NO. 350KVA SUMEC POWER GENERATING SET FOR the Ministry	35,000,000.00	35,000,000.00	35,000,000.00	-
	PURCHASE OF 4 NO. NEXUS 7.5KVA INVERTER WITH 8X200 AH BATTERY	12,500,000.00	12,500,000.00	10,000,000.00	2,500,000.00
	CONSTRUCTION / PROVISION OF ICT INFRASTRUCTURE: construction of ICT development centre	-	115,056,000.00	110,000,000.00	5,056,000.00
	Construction of E-GOVERNANCE DIGITIZATION AND ICT INFRASTRUCTURE FOR THE STATE.Benue State Information intelligent Management System	-	150,000,000.00	150,000,000.00	-
	Construction of ICT DATA CENTER/INCUBATION HUB AND BIOMETRIC CAPTURE FOR BENUE STATE WORKERS	-	270,000,000.00	269,000,000.00	1,000,000.00
	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 10No. Executive chairs & tables & 10 No. semi-executive chairs & tables	8,000,000.00	8,000,000.00	-	8,000,000.00
	ESTABLISHMENT OF E-GOVERNMENT MASTERPLAN	420,556,900.00	20,556,900.00	20,000,000.00	556,900.00
	COMPUTER SOFTWARE ACQUISITION: Acquisition of licensed Microsoft office and other software packages	200,000,000.00	50,000,000.00	50,000,000.00	-
	MONITORING AND EVALUATION:	25,000,000.00	25,000,000.00	25,000,000.00	-
		706,914,297.00	691,979,297.00	670,000,000.00	21,979,297.00
23100100100	Ministry of Power, Renewable Energy and Transport				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF VANS: PURCHASE OF 4 NO. HEAVY - DUTY TOWING VANS FOR THE VIOS	250,000,000.00	-	-	-
23010105	PURCHASE OF 1 NO. 6-TON LIFT VEHICLE FOR THE MAINTENANCE OF STRRT LIGHTS	7,000,000.00	-	-	-
	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 12 SET OF EXECUTIVE CHAIRS, TABLES, DESK ETC.	3,500,000.00	3,500,000.00	-	3,500,000.00
23010119	PURCHASE OF POWER GENERATING SET: PURCHASE OF 1 NO. 250KVA SOUND PROOF POWER GENERATING SET	715,000,000.00	-	-	-

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23010123	PURCHASE OF FIRE FIGHTING EQUIPMENTS AND VEHICLES	12,500,000.00	12,500,000.00	-	12,500,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGET - CCTV ETC.	248,660,000.00	2,660,000.00	-	2,660,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF WEIGHING BRIDGE FOR THE VEHICLE INSPECTION CENTRE, NORTH BANK MAKURDI	66,200,000.00	66,200,000.00	-	66,200,000.00
23010101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: ESTABLISHMENT OF A DRIVING / VIO TRAINING SCHOOL IN MAKURDI	57,000,000.00	57,000,000.00	-	57,000,000.00
23010101	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: ESTABLISHMENT OF BENUE STATE TRAFFIC MANAGEMENT AGENCY	250,000,000.00	-	-	-
23010101	CONSTRUCTION / PROVISION OF ELECTRICITY: CONSTRUCTION OF A 10MW PP GAS POWER STATION AT THE INDUSTRIAL LAYOUT MAKURDI	10,000,000.00	45,861,900.00	-	45,861,900.00
	ELECTRIFICATION OF MINISTRIES OF LAND, WORKS, AGRIC, SUBEB, RAAM & SUB-TREASURERY.	-	147,883,778.00	-	147,883,778.00
	ELECTRIFICATION OF OFFICE OF THE DEPUTY GOVERNOR, MINISTRY OF ENVIRONMENT & BERWASA	-	67,578,145.00	-	67,578,145.00
	ELECTRIFICATION OF THE OFFICE OF THE NIGERIAN IMMIGRATION SERVICES, URBAN DEVELOPMENT BOARD & CSDA	-	42,563,400.00	-	42,563,400.00
	ELECTRIFICATION OF JUDGES QUARTERS MAKURDI	-	53,907,000.00	53,650,000.00	257,000.00
	ELECTRIFICATION OF THE NIGERIAN CORRECTIONAL SERVICES	-	44,300,900.00	35,849,107.81	8,451,792.19
	ELECTRIFICATION OF THE MINISTRY OF POWER, RENEWABLE ENERGY & TRANSPORT, CIVIL SERVICE COMMISSION, RADIO BENUE, AMINU ISA KONTAGORA THEATRE COMPLEX	-	80,620,000.00	-	80,620,000.00
	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF ELECTRIC MOBILE WORKSHOP WITH FULL EQUIPMENT	300,000,000.00	100,000,000.00	-	100,000,000.00
	CONSTRUCTION OF TRAFFICK/STREET LIGHTS	-	5,136,310,874.25	-	5,136,310,874.25
	CONSTRUCTION OF TRAFFICK/STREET LIGHTS WITHIN MAKURDI TOWN	-	596,910,874.25	404,650,000.00	192,260,874.25
	PROCUREMENT AND INSTALLATION OF STREET LIGHTS AT MBAWAR ROAD IN VANDEIKYA LGA	-	1,539,400,000.00	-	1,539,400,000.00
	INSTALLATION OF 654 INTEGRATED SOLAR LIGHTS AT MDAs IN MAKURDI	-	399,921,000.00	351,000,000.00	48,921,000.00
	INSTALLATION OF ADAPTIVE TRAFFIC CONTROL SYSTEM IN MAKURDI	-	513,640,000.00	-	513,640,000.00
	RESEARCH AND DEVELOPMENT: PROFESSIONAL AND TECHNICAL SURVEY DATA/MAPPING INFORMATION AND GIS APPLICATION SUPPORT TO POWER SECTOR/POWER SECTOR REFORM COORDINATING PROG.	57,500,000.00	57,500,000.00	-	57,500,000.00
	MONITORING AND EVALUATION: MONITORING AND SUPERVISION OF DRIVING SCHOOL IN THE STATE	3,500,000.00	3,500,000.00	-	3,500,000.00
		1,980,860,000.00	8,971,757,871.50	845,149,107.81	8,126,608,763.69
054400100100	Ministry of Humanitarian Affairs and Disaster Management				
	CAPITAL EXPENDITURE				
	PROCUREMENT OF EMERGENCY STOCK OF MEDICINES AND HEALTH RELATED SUPPLIES AND LOGISTICS FOR MEDICINES AND HEALTH RELATED SUPPLIES FOR HUMANITARIAN RESPONSE: HUMANITARIAN HEALTH KITS	30,000,000.00	30,000,000.00	-	30,000,000.00
	BENUE STATE DISASTER MANAGEMENT OPERATIONS	225,000,000.00	20,000,000.00	-	20,000,000.00
	RESETTLEMENT, REHABILITATION AND RE-INTEGRATION PROJECTS FOR IDPs IN THE STATE	200,000,000.00	5,000,000.00	-	5,000,000.00
	MASS AWARENESS AND ADVOCACY PROGRAMME FOR ENHANCED IMPLEMENTATION OF THE DISABILITY ACT AND SUBSEQUENT DOMESTICATION AT LGAs	5,000,000.00	5,000,000.00	-	5,000,000.00
	REHABILITATION AND EMPOWERMENT OF TRAFFICKED VICTIMS OF HUMAN	3,500,000.00	3,500,000.00	-	3,500,000.00
	BENUE STATE EDUCATIONAL INTERVENTION PROGRAMME FOR PERSONS WITH DISABILITIES	5,000,000.00	5,000,000.00	-	5,000,000.00
	BENUE STATE DRUG AND SUBSTANCE ABUSE PREVENTION STRATEGY	2,500,000.00	2,500,000.00	-	2,500,000.00
	REHABILITATION PROGRAMME FOR DRUG/SUBSTANCE ADDICTION	5,000,000.00	5,000,000.00	-	5,000,000.00
	DOMESTICATION OF PERSONS WITH DISABILITY ACT	2,500,000.00	2,500,000.00	-	2,500,000.00
	BENUE STATE DISASTER RISK MANAGEMENT POLICY	3,500,000.00	3,500,000.00	-	3,500,000.00
	MONITORING AND EVALUATION OF SMHADM PROGRAMS AND PROJECTS	2,000,000.00	2,000,000.00	-	2,000,000.00
	ESTABLISHMENT OF A STATE EARLY WARNING SYSTEM FOR MITIGATION OF DISASTERS AND FORCED MIGRATION	15,000,000.00	15,000,000.00	-	15,000,000.00
	SKILLS ACQUISITION AND PROVISION OF STARTER KITS FOR 600 FEMALE IDPs AT THE VARIOUS IDP CAMPS.	30,000,000.00	30,000,000.00	-	30,000,000.00
	MONITORING AND EVALUATION OF PROJECTS AND PROGRAMMES	2,500,000.00	2,500,000.00	-	2,500,000.00
	STATE EDUCATIONAL INTERVENTION PROGRAMME FOR PERSONS WITH DISABILITIES	7,500,000.00	7,500,000.00	-	7,500,000.00
	DEVELOPMENT OF MONITORING, EVALUATION AND REPORTING FRAMEWORK	3,500,000.00	3,500,000.00	-	3,500,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

	WEBSITE DEVELOPMENT AND MOBILE APPLICATION DEVELOPMENT	10,500,000.00	10,500,000.00	-	10,500,000.00
		553,000,000.00	153,000,000.00	-	153,000,000.00
	GRAND TOTAL	115,240,361,240.99	218,535,771,848.13	98,019,420,950.20	120,516,350,897.93

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

Note 19

SFTAS EXPENDITURE FRAMEWORK TABLES

MDA	2024			2023			2022		
	Personnel	Overheads	Total	Personnel	Overheads		Personnel	Overheads	Total
	- Naira '000 -								
-Ministry of Finance	116,628	3,294,496	3,411,124	90,160	3,045,498	3,135,658	110,618	6,879,647	6,990,265
-Ministry of Budget/Economic Planning	184,637	333,716	518,353	57,505	82,018	139,523	56,812	94,175	150,987
-Accountant General's office	362,701	66,078	428,779	263,012	649,745	912,757	278,295	23,413	301,708
-Board of Internal Revenue	777,521	2,662,800	3,440,321	456,878	1,021,063	1,477,941	642,464	1,069,084	1,711,548
TOTAL	1,441,487	6,357,091	7,798,577	867,555	4,798,324	5,665,879	1,088,189	8,066,319	9,154,508

PART TWO
DETAILED CAPITAL EXPENDITURE SCHEDULES

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME/PROJECTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

CAPITAL EXPENDITURE BY PROGRAMME/PROJECTS	NOTE	2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL 2024	VARIANCE	% ACHIEVED
		₦	₦	₦	₦	%
01000000 - Agriculture-based Economic Development	1	7,002,863,877.76	16,383,949,655.90	6,150,662,300.00	10,233,287,355.90	37.54%
02000000 - Societal Re-orientation		-	-	-	-	0.00%
03000000 - Poverty Alleviation	2	114,300,000.00	1,802,302,203.41	995,000,000.00	807,302,203.41	55.21%
04000000 - Improvement in Human Health and Health Facil	3	8,514,820,870.00	15,650,158,070.00	11,307,937,719.80	4,342,220,350.20	72.25%
05000000 - Enhancing Skills and Knowledge	4	5,054,155,836.50	5,670,428,000.61	545,948,614.15	5,124,479,386.46	9.63%
06000000 - Housing and Urban Development	5	5,925,284,024.46	10,034,572,575.36	4,261,844,881.15	5,772,727,694.21	42.47%
07000000 - Gender		-	-	-	-	0.00%
08000000 - Youth	6	139,394,600.00	139,394,600.00	80,000,000.00	59,394,600.00	57.39%
09000000 - Environmental Improvement	7	1,196,121,930.00	1,196,121,930.00	270,365,067.54	925,756,862.46	22.60%
10000000 - Water Resources and Rural Development	8	341,634,000.00	359,634,000.00	8,826,200.00	350,807,800.00	2.45%
11000000 - Information Communication and Technology - General	9	12,748,682,430.21	12,738,145,039.21	10,991,368,895.23	1,746,776,143.98	86.29%
12000000 - Growing the Private Sector		-	-	-	-	0.00%
13000000 - Reform of Government and Governance	10	38,549,384,413.73	49,865,434,064.48	24,057,704,645.12	25,807,729,419.36	48.25%
14000000 - Power	11	5,642,872,335.00	1,886,199,254.52	154,629,807.81	1,731,569,446.71	8.20%
15000000 - Rail		-	-	-	-	0.00%
16000000 - Water ways		-	-	-	-	0.00%
17000000 - Roads	12	30,010,846,923.33	102,809,432,454.64	83,731,358,937.65	19,078,073,516.98	81.44%
18000000 - Airways		-	-	-	-	0.00%
21000000 - Oil and Gas Infrastructure		-	-	-	-	0.00%
Total Expenditure by Programme		115,240,361,240.99	218,535,771,848.13	142,555,647,068.45	75,980,124,779.68	65.23%

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAMME/PROJECTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

			2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL 2024	VARIANCE	% ACHIEVED
			N	N	N	N	%
Note 1 -	Agriculture-based Economic Development						
01070423000100	23050101	RESEARCH AND DEVELOPMENT: Land classification & soil mapping	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
01070423000200	23050101	EXHIBITION: National & State Councils on Agric. & Show	9,000,000.00	9,000,000.00	-	9,000,000.00	0.00%
01070423000300	23050101	RESEARCH & DEVELOPMENT: Cadre Harmonize (CH) Food & Nutrition Insecurity Analysis, Makurdi	40,203,920.00	40,203,920.00	-	40,203,920.00	0.00%
01070423000500	23050101	RESEARCH & DEVELOPMENT: Impact of Covid-19 Action Recovery & Economic Stimulus (NG-CARES) Programme, Makurdi	648,593,051.12	1,448,593,051.00	-	1,448,593,051.00	0.00%
01070423000600	23050101	RESEARCH & DEVELOPMENT: Akata Fish Festival	18,000,000.00	18,000,000.00	-	18,000,000.00	0.00%
01070323000100	23020113	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Weather Data Station, Makurdi (Central)	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
01070323000200	23020113	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Weather Data Station, Gboko (Central)	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
01070323000300	23020113	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Weather Data Station, Otukpo (Otukpo Town)	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
01070323000400	23020113	CONSTRUCTION OF ICT INFRASTRUCTURES: ICT Centre and Website Design, Hqtrs, Makurdi	6,000,000.00	6,000,000.00	-	6,000,000.00	0.00%
01010223000100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Land Clearing & Dev. Scheme	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
01010223000200	23010127	PURCHASE OF AGRICULTURAL CHEMICALS: Purchase of Anti-Rabies by Ministry of Agriculture	15,000,000.00	15,000,000.00	-	15,000,000.00	0.00%
01010223000300	23010127	PURCHASE OF AGRICULTURAL CHEMICALS: Procurement & distribution of Poultry Vaccines by Ministry of Agriculture	15,006,700.00	15,006,700.00	-	15,006,700.00	0.00%
01010223000400	23030112	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation & furnishing of office block at MANR Headquarters/Blown off roof	100,200,000.00	100,200,000.00	-	100,200,000.00	0.00%
01020523000100	23010127	PURCHASE OF HEALTH / MEDICAL EQUIPMENT: 8No. Veterinary Clinic Equipments	25,400,000.00	25,400,000.00	-	25,400,000.00	0.00%
01070623000100	23050101	RESEARCH AND DEVELOPMENT: Training of Farmers on Climate Smart Agriculture (CSA) Practices	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
01050123000100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Renovation of ponds & fingerlings production	5,500,000.00	5,500,000.00	-	5,500,000.00	0.00%
01020423000100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Milk production Equipment	5,550,600.00	5,550,600.00	-	5,550,600.00	0.00%
01030323000100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Swine/Crops improvement project, Yandev	12,240,000.00	12,240,000.00	-	12,240,000.00	0.00%
01030323000200	23010127	PURCHASE OF AGRICULTURAL INPUTS: Purchase of 100No farm inputs (Sprayers, Seeds, Herbicides, Pesticides etc)	10,273,341.00	10,273,341.00	-	10,273,341.00	0.00%
01030323000300	23010127	PURCHASE OF AGRICULTURAL CHEMICALS: Fertilizer Procurement & Distribution by Benue State Government	400,000,000.00	-	-	-	0.00%
01030323000400	23010127	PURCHASE OF INDUSTRIAL EQUIPMENT: 30Nos Reapers	17,000,000.00	17,000,000.00	-	17,000,000.00	0.00%
01030323000600	23010127	PURCHASE OF INDUSTRIAL EQUIPMENT: Procurement of Rice and Cassava Processing Machines	50,500,000.00	50,500,000.00	-	50,500,000.00	0.00%
01030323000700	23010127	PROCUREMENT OF 2No. POWER TILLERS, MAKURDI	261,948,311.00	261,948,311.00	-	261,948,311.00	0.00%
01070123000100	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: 50Nos. Farm Tractors (75Hp) Massey Ferguson/implements and spareparts	532,223,341.00	-	-	-	0.00%
01070123000200	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: 60Nos. John Deer Farm Tractors (75Hp)/implements and spareparts	556,624,341.00	-	-	-	0.00%
01070123000300	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Agric Farm at Adikpo	1,200,000.00	1,200,000.00	-	1,200,000.00	0.00%
01070123000400	23020113	CONSTRUCTION / PROVISION OF ROADS: Feeder roads-Rural Access & Agricultural Marketing Projects 3 (RAAMP3): Counterpart Fund	675,913,341.00	675,913,341.00	650,000,000.00	25,913,341.00	96.17%
01070123000600	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT (Planters, Graters, Dryers, Rice Milling Machines, and Threshers) for the Ministry	70,000,000.00	70,000,000.00	20,662,300.00	49,337,700.00	29.52%
01030223000100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Greenhouse, Gaadi	592,000.00	592,000.00	-	592,000.00	0.00%
01030223000200	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: 50 hectares of Rice & other crops production	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
01010123000100	23010127	PURCHASE OF SEA BOATS: 2No Patrol boats and accessories for MANR Headqtrs, Makurdi	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
01010123000200	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Cattle Ranch Dev. for implementation of the Open Grazing Prohibition & Establishment of Ranches Law.	20,440,000.00	20,440,000.00	-	20,440,000.00	0.00%
01010123000300	23050101	Implementation of National Livestock Transformation Project (NLTP), Makurdi	1,000,000.00	1,000,000.00	-	1,000,000.00	0.00%
01020623000100	23010127	PURCHASE OF AGRICULTURAL INPUTS: Purchase of 100Nos cattle & feeds, RAAV	12,383,200.00	12,383,200.00	-	12,383,200.00	0.00%
01020623000200	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Production of 100No. Tonnes Animal feeds,	5,100,654.00	5,100,654.00	-	5,100,654.00	0.00%
01040123000100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Special Agro- Processing Zone Project (SAPZ)	1,400,000.00	1,400,000.00	-	1,400,000.00	0.00%
01040123000200	23020113	OTHER STORAGE FACILITIES: Ukum (Mbayenge)	2,200,000.00	2,200,000.00	-	2,200,000.00	0.00%
01040123000300	23020113	OTHER STORAGE FACILITIES: Katsina-Ala (Township)	2,200,000.00	2,200,000.00	-	2,200,000.00	0.00%
01040123000400	23020113	OTHER STORAGE FACILITIES: Gwer (Aliade Town)	2,200,000.00	2,200,000.00	-	2,200,000.00	0.00%
01040123000500	23020113	OTHER STORAGE FACILITIES: Guma (Agasha)	2,200,000.00	2,200,000.00	-	2,200,000.00	0.00%
01020323000100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: 6No. Hatchery & 1000No. of day old chicks	9,000,000.00	9,000,000.00	-	9,000,000.00	0.00%
01020323000200	23050101	IMPLEMENTATION OF LIVESTOCK PRODUCTIVITY & RESILIENCE PROJECT (L-PRESS)	60,000,000.00	60,000,000.00	-	60,000,000.00	0.00%
01070523000200	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Agro-Processing Productivity Enhancement Support and Livelihood Improvement Support Project (APPEALS)	1,400,000.00	1,400,000.00	-	1,400,000.00	0.00%
01020121000100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: NATIONAL LIVESTOCK TRANSFORMATION PLAN (NLTP)-CONSTRUCTION OF RANCHES 3-SENATORIAL ZONES OF THE STATE	950,000,000.00	-	-	-	0.00%
01020123000100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Livestock at Guma	40,100,000.00	-	-	-	0.00%
10100123000100	23020113	CONSTRUCTION / PROVISION OF WATER FACILITIES: Sprinkling & Dripping irrigation-Katsina-Ala	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
10100123000200	23020113	CONSTRUCTION / PROVISION OF WATER FACILITIES: Sprinkling & Dripping irrigation-Guma	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
10100123000300	23020113	CONSTRUCTION / PROVISION OF WATER FACILITIES: Earth Dam at Konshisha	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
10100123000400	23020113	CONSTRUCTION / PROVISION OF WATER FACILITIES: Earth Dams at G/East (Aliade)	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
01030324000100	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: Purchase of 50No. Massey Ferguson (MF375) 75HP Tractors	-	3,500,000,000.00	-	3,500,000,000.00	0.00%
01030324000200	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: Purchase of 50No.05-Series 6005 Mahindra 60HP Tractors	-	3,500,000,000.00	-	3,500,000,000.00	0.00%
01030324000300	23010140	PURCHASE OF FARM INPUTS: Purchase of 20 Trucks Green Life NPK 5:3:5 SOMPHYTO Organic Granular Fertilizer	-	180,000,000.00	180,000,000.00	-	100.00%
01030324000400	23010140	PURCHASE OF FARM INPUTS: Purchase of 460 NPK 20:10:10 Inorganic Fertilizer	-	4,140,000,000.00	4,140,000,000.00	-	100.00%

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01030324000500	23010140	PURCHASE OF FARM INPUTS: Purchase of 10 Trucks of Urea 40% - P Inorganic Fertilizer	-	90,000,000.00	90,000,000.00	-	100.00%
01030324000600	23010140	PURCHASE OF FARM INPUTS: Purchase of 10 Trucks SSP 20% - N Inorganic Fertilizer	-	90,000,000.00	90,000,000.00	-	100.00%
01030324000700	23010140	PURCHASE OF FARM INPUTS: Purchase of Rice, Maize, Soyabeans, Sesame Seeds & Cassava Stems	-	385,000,000.00	385,000,000.00	-	100.00%
01030324000800	23010140	PURCHASE OF FARM INPUTS: Purchase of Agro-Chemicals :Glyphosate, Round-Up, Glyspring, MiagrotopshotPlus, Bispyrinspring Sodium, Miafuron 75 WG for Maize, Mazit-100SL For soyabeans, Haimeba for Sesame, Sweep for cassava	-	595,000,000.00	595,000,000.00	-	100.00%
17100124000400	23010104	PURCHASE MOTOR CYCLES: Purchase of 30No. Bazuki Cargo Farm Tricycle	-	112,304,537.90	-	112,304,537.90	0.00%
01040124000100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Grandnut Processing Plant/Installation Equipment at Ihugh village Vandekya	-	75,000,000.00	-	75,000,000.00	0.00%
01040324000100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Resuscitation of Agro- processing centers Across the state	-	75,500,000.00	-	75,500,000.00	0.00%
01030124000100	23010101	PURCHASE / ACQUISITION OF LAND: Clearing of 50,000 Hectares of Land Across The State (Across the 23 LGAs)	-	100,000,000.00	-	100,000,000.00	0.00%
01020324000200	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Livestock, Fisheries and Plantation farms in each of the 3-Senatorial Zones of the state	-	60,000,000.00	-	60,000,000.00	0.00%
01040124000200	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 3No. 350Ton Silos for storage in the 3- senatorial zones of the state	-	15,000,000.00	-	15,000,000.00	0.00%
01020524000100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: 3No. Standrad Veterinary clinics and Diagnostic Labortaries	-	75,000,000.00	-	75,000,000.00	0.00%
01050124000100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Conctruction of Hatcheries for Poultry and Fische in the 3-Senatorial zones of the state	-	15,000,000.00	-	15,000,000.00	0.00%
01030124000300	23020113	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Reactivation of Agriculture Service centers in the three senatorial zones of the state (in 12 LGAs)	-	250,000,000.00	-	250,000,000.00	0.00%
01010224000200	23050103	MONITORING AND EVALUATION: Monitoring of Agricultural extension Farmer Across the state(in the 23 LGAs)	-	100,000,000.00	-	100,000,000.00	0.00%
01020324000100	23020105	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Artificial Insemination Centers (vandeikya and Makurdi)	-	60,000,000.00	-	60,000,000.00	0.00%
01020321000100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF(AUDA-NEPAD) POULTRY, PIGRY, LIVESTOCK & GREEN HOUSE FARMING ACROSS 7 PILOT LOCAL GOVERNMENT IN THE 3-SENATORIAL ZONES OF THE STATE.	2,350,771,077.64	-	-	-	0.00%
01030121000100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF SMALL SCALE INDUSTRIES: ORANGE PACKAGING, REPACKAGING OF SESAME & SOYABEANS SEED & FRUITS FOOD PROCESSING	7,000,000.00	-	-	-	0.00%
TOTAL			7,002,863,877.76	16,383,949,655.90	6,150,662,300.00	10,233,287,355.90	37.54%
Note 2 - Poverty Alleviation							
03100122000100	23050101	RESEARCH AND DEVELOPMENT: YOUTH EMPOWERMENT AND SKILLS ACQUISITION TRAINING	100,000,000.00	100,000,000.00	100,000,000.00	-	100.00%
13100124000200	23050101	RESEARCH AND DEVELOPMENT-NG-CARES	-	1,638,002,203.41	895,000,000.00	743,002,203.41	54.64%
13100124000300	23050103	MONITORING AND EVALUATION	-	50,000,000.00	-	50,000,000.00	0.00%
04070423000104	23050101	MONITORING AND EVALUATION OF SMHADM PROGRAMS AND PROJECTS	2,000,000.00	2,000,000.00	-	2,000,000.00	0.00%
04070423000204	23050103	MONITORING AND EVALUATION OF PROJECTS AND PROGRAMMES	2,500,000.00	2,500,000.00	-	2,500,000.00	0.00%
04070423000304	23050103	DEVELOPMENT OF MONITORING, EVALUATION AND REPORTING FRAMEWORK	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
05060222000600	23050101	FOR RESEARCH IN LOTTERY, BETTING AND ANY GAME OF CHANCE ON HOW TO INCREASE THE REVENUE PROFILE OF THE STATE AND FOR PROPER REGULATIONS OF GAMING ACTIVITIES	2,800,000.00	2,800,000.00	-	2,800,000.00	0.00%
03100123000100	23050101	REHABILITATION AND EMPOWERMENT OF TRAFFICKED VICTIMS OF HUMAN	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
TOTAL			114,300,000.00	1,802,302,203.41	995,000,000.00	807,302,203.41	55.21%
Note 3 - Improvement in Human Health and Health Facilities							
04030323000102	23050101	IMPLEMENTATION, EXPANSION AND STRENGTHENING OF FREE MCH FOR UNDER 5 CHILDREN AND ADOLECENT REPRODUCTIVE HEALTH	100,000,000.00	100,000,000.00	99,000,713.00	999,287.00	99.00%
04030223000102	23050101	INFANT AND YOUNG CHILD FEEDING: TO IMPROVE NUTRITIONAL STATUS AND REDUCE CHILD MORTALITY RATE.	100,000,000.00	100,000,000.00	97,238,000.00	2,762,000.00	97.24%
04030423000102	23050101	SUPPORT CONTROL OF TUBERCULOSIS, LEPROSY AND BURULI ULCER TO IMPROVE ACCESS TO QUALITY TB PREVENTION, DIAGNOSIS AND TREATMENT IN THE STATE	50,000,000.00	50,000,000.00	50,000,000.00	-	100.00%
04020123000102	23050101	HMIS AND LMUC, MALARIA, HIV/AIDS, IMMUNIZATION, EMERGENCY PREPAREDNESS, NUTRITION, MATERNAL AND CHILD HEALTH, HEPATITIS CONTROL AND FOOD SAFETY.	200,000,000.00	200,000,000.00	193,584,296.00	6,415,704.00	96.79%
04080323000102	23050101	STRENGTHENING SPECIFIC DISEASE CONTROL PROGRAMME AND DEVELOPMENT OF EMERGENCY PREPAREDNESS AND RESPONSE TO CRUCIAL OUTBREAK OF DISEASES (MEASLES, CELEBRO-SPINAL MENINGITIS ETC). EMERGENCY PREPAREDNESS FOR EPIDEMIC AND DISEASE CONTROL AND FIRE OUTBREAK	75,000,000.00	75,000,000.00	75,000,000.00	-	100.00%
04050123000402	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES: UPGRADING OF GENERAL HOSPITAL IN ZONE A TO SPECIALIST HOSPITAL	1,000,000,000.00	8,900,000,000.00	8,862,383,500.00	37,616,500.00	99.58%
04050123001502	23030121	COMPLETION OF RENOVATION WORKS FOR STATE MEDICAL STORES	50,000,000.00	50,000,000.00	50,000,000.00	-	100.00%
04050123001602	23030121	RENOVATION OF STATE MEDICAL STORE APIR	50,000,000.00	250,000,000.00	250,000,000.00	-	100.00%
04050122000204	23010101	PURCHASE OF LAND: 200X200M ALONG GBOKO ROAD FOR OFFICE BUILDING FOR BENUE STATE HEALTH INSURANCE AGENCY.	30,000,000.00	30,000,000.00	-	30,000,000.00	0.00%
04050122000303	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT (5 PCR Equipments for Molecular Lab, 6 ICU Ventilators, 5 Ophthalmic Equipments, 5 Dialysis Machines, CT Scan, Mobile X-Rays, O&G Equipments, Surgery Equipments, Endoscopy Suites,)	3,168,250,000.00	3,355,250,000.00	610,092,608.09	2,745,157,391.91	18.18%
04050122000403	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: (PERIMETER FENCING)	1,684,683,500.00	684,683,500.00	591,809,156.51	92,874,343.49	86.44%
04050122000703	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: (Construction of Mini Water Works, 200,000 Litres of Water Reservoir - Both Overhead Reservoirs)	995,200,000.00	989,255,105.00	119,004,984.50	870,250,120.50	12.03%
04050122000803	23030104	REHABILITATION / REPAIRS - WATER FACILITIES: 10 NO. BOREHOLES & OTHER WATER FACILITIES	425,000,000.00	364,282,095.00	683,700.00	363,598,395.00	0.19%
04050123001703	23030105	INFRASTRUCTURE REMODELING OF MBMCH FOR THE PURPOSE OF IVF IN THE CENTRE.	60,000,000.00	60,000,000.00	52,060,487.50	7,939,512.50	86.77%
04050123001903	23050102	ACQUISITION OF PAYROLL, GENERAL ACCOUNTING, AND HOSPITAL INFORMATION MGT SOFTWARE	77,600,000.00	77,600,000.00	10,080,274.20	67,519,725.80	12.99%

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04050122000904	23010123	PURCHASE OF FIRE EXTINGUISHERS WITHIN OFFICE PREMISES	2,000,000.00	2,000,000.00	-	2,000,000.00	0.00%
04050122001004	23010128	PURCHASE OF SECURITY GARGETS FOR SECURITY GUARDS	2,000,000.00	2,000,000.00	-	2,000,000.00	0.00%
04050122001104	23020101	CONSTRUCTION/PROVISION OF ADMINISTRATIVE OFFICE BUILDING FOR THE BOARD	130,000,000.00	30,000,000.00	-	30,000,000.00	0.00%
04050123002001	23010122	PROCUREMENT OF EMERGENCY STOCK OF MEDICINES AND HEALTH RELATED SUPPLIES AND LOGISTICS FOR MEDICINES AND HEALTH RELATED SUPPLIES FOR HUMANITARIAN RESPONSE: HUMANITARIAN HEALTH KITS	30,000,000.00	30,000,000.00	-	30,000,000.00	0.00%
04050123002104	23050101	REHABILITATION PROGRAMME FOR DRUG/SUBSTANCE ADDICTION	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
04100123000102	23050101	IMPLEMENTATION OF WARD MINIMUM HEALTH PACKAGE: EQUITY FUND FOR BASIC HEALTH CARE PROVISION FUND	50,000,000.00	50,000,000.00	50,000,000.00	-	100.00%
04100123000202	23050101	SUPPORT PREVENTIVE MENTAL HEALTH: TO STRENGTHEN MENTAL HEALTH SERVICES AND PROVIDE EFFECTIVE SERVICES TO CONTAIN DRUG ABUSE, PROVIDE REHABILITATION CENTER AND SERVICES FOR MANAGING ADDICTS. AND SET UP TASK FORCE. (SDCC)	12,000,000.00	12,000,000.00	12,000,000.00	-	100.00%
04100123000302	23050101	STRENGTHENING OF SUPPLY CHAIN MANAGEMENT PROGRAMME: DATA COLLECTION, REVIEW, AND COLLATION FOR LAST MILE DISTRIBUTION TO FUNCTIONAL MALARIA, NTD, FP AND HIV SITES) EVERY 2 MONTHS @ 2MILLION X 6 TIMES.	15,000,000.00	15,000,000.00	15,000,000.00	-	100.00%
04080123000102	23050101	CONTROL OF TROPICAL DISEASES TO BE ABLE TO CURTAIL THE SPREAD OF EPIDEMIC DISEASES AND SMT ACTIVITIES IN THE STATE.	20,000,000.00	20,000,000.00	20,000,000.00	-	100.00%
04010123000102	23050101	STATE DRUG ABUSE COMMITTEE	10,000,000.00	10,000,000.00	10,000,000.00	-	100.00%
04070123000202	23050101	SERVICE CONCESSION ASSETS (PPP) LASSA FEVER OUTBREAK RESPONSE, ACCREDITATION	20,000,000.00	20,000,000.00	20,000,000.00	-	100.00%
04070123000302	23050101	SERVICE CONCESSION ASSETS (PPP) FAMILY PLANNING ACTIVITIES	100,000,000.00	100,000,000.00	100,000,000.00	-	100.00%
04070123000102	23050101	DEVELOPMENT OF HUMAN RESOURCE FOR HEALTH DATABASE: TRAINING OF HUMAN RESOURCE FOR HEALTH FOCAL PERSONS IN THE 23 LGAS AND OTHER HEALTH ESTABLISHMENTS IN THE STATE.	20,000,000.00	20,000,000.00	20,000,000.00	-	100.00%
05060222000400	23050101	RESEARCH AND DEVELOPMENT: INFANT MORTALITY RATE	587,370.00	587,370.00	-	587,370.00	0.00%
04050223000104	23050101	BENUE STATE DRUG AND SUBSTANCE ABUSE PREVENTION STRATEGY	2,500,000.00	2,500,000.00	-	2,500,000.00	0.00%
04070422000104	23050103	QUALITY ASSURANCE, MONITORING AND EVALUATION	10,000,000.00	10,000,000.00	-	10,000,000.00	0.00%
04100124000104	23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	-	10,000,000.00	-	10,000,000.00	0.00%
04060124000101	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	5,000,000.00	-	5,000,000.00	0.00%
04100122000104	23020127	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: INSTALLATION OF BIOMETRIC DATA CAPTURE MACHINES FOR ENROLLMENT OF STATE AND LOCAL GOVERNMENT WORKERS/INFORMAL SECTOR	20,000,000.00	20,000,000.00	-	20,000,000.00	0.00%
TOTAL			8,514,820,870.00	15,650,158,070.00	11,307,937,719.80	4,342,220,350.20	72.25%
Note 4 - Enhancing Skills and Knowledge							
05040421000100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION AND COMPLETION OF PERMANENT OFFICE COMPLEX AT THE STATE SECRETARIAT.	75,747,620.00	75,747,620.00	-	75,747,620.00	0.00%
05010323000100	23010104	PURCHASE OF MOTOR CYCLES:- 2 NO MOTOR CYCLES @ N350,000 & 2 NO BICYCLES @ N150,000	5,700,000.00	-	-	-	0.00%
05010323000200	23010105	PURCHASE OF MOTOR VEHICLES: PURCHASE OF 2 MOTOR VEHICLES + 1 NO SALOON CAR.	15,408,000.00	-	-	-	0.00%
05010323000300	23010106	PURCHASE OF VANS: PURCHASE OF 2NO HILUX VAN FOR OFFICIAL FUNCTIONS BY THE RECTOR AND OTHER MANAGEMENT STAFF AT AOPOLY.	22,800,000.00	-	-	-	0.00%
05010323000400	23010108	PURCHASE OF BUSES: PURCHASE OF 1NO. BUS FOR USE BY BOTH STAFF AND STUDENTS FOR EXCURSIONS, ATTENDANCE OF CONFERENCES.	8,400,000.00	-	-	-	0.00%
05010223000100	23050103	MONITORING AND EVALUATION (NBTE, COREN) AT AOPOLY, YANDEV	17,500,000.00	17,500,000.00	-	17,500,000.00	0.00%
05030123000100	23050101	BENUE STATE EDUCATIONAL INTERVENTION PROGRAMME FOR PERSONS WITH DISABILITIES	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
05030123000200	23050101	STATE EDUCATIONAL INTERVENTION PROGRAMME FOR PERSONS WITH DISABILITIES	7,500,000.00	7,500,000.00	-	7,500,000.00	0.00%
05040223000100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: LEARNING AIDS / MEDICAL EQUIPMENT AT AOPOLY, YANDEV	3,024,000.00	3,024,000.00	-	3,024,000.00	0.00%
05040223000200	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: PURCHASE OF AGRICULTURAL EQUIPMENTS (ATVET INTERVENTION) AT AOPOLY YANDEV	422,821,403.50	422,821,403.50	-	422,821,403.50	0.00%
05040223000100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT (TETFUND)	8,000,000.00	8,000,000.00	1,800,000.00	6,200,000.00	22.50%
05040223000200	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	20,906,250.00	20,906,250.00	8,500,000.00	12,406,250.00	40.66%
05040222000100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,750,000.00	1,791,717.56	1,791,717.56	-	100.00%
05040222000200	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,750,000.00	5,250,000.00	5,250,000.00	-	100.00%
05040222000300	23010119	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: FOR TEACHING AID	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
05040222000400	23010124	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,100,000.00	2,100,000.00	-	2,100,000.00	0.00%
05040222000500	23010124	PURCHASE OF TEACHING/LEARNING EQUIPMENT: (PROJECTORS TO FACILITATE TEACHING AND LEARNING)	1,000,000.00	1,000,000.00	208,000.00	792,000.00	20.80%
05040223000300	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,050,000.00	1,050,000.00	-	1,050,000.00	0.00%
05040223000400	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,750,000.00	1,750,000.00	-	1,750,000.00	0.00%
05040223000500	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF MILLIAMMETERS, GALVANOMETERS, OHMMETERS, VOLTMETER, WATTMETER, TESTERS ETC	1,540,350.00	1,540,350.00	-	1,540,350.00	0.00%
05040223000600	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF SUNDRY BASIC ELECTRICITY, MEASUREMENT AND INSTRUMENTAL ON LABORATORY	1,444,800.00	1,444,800.00	-	1,444,800.00	0.00%
05040223000700	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF ELECTRICAL, MECHANICAL, CARPENTRY & OTHER WORKSHOP KITS/ACCESSORIES	5,950,000.00	5,950,000.00	-	5,950,000.00	0.00%
05040223000800	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF WORKSHOP/LAB. MACHINES AND TOOLS	7,350,000.00	7,350,000.00	-	7,350,000.00	0.00%
05050323000100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT FOR VARIOUS LABORATORIES OF COMPUTER ENGINEERING AT AOPOLY, YANDEV	5,747,938.00	5,747,938.00	132,000.00	5,615,938.00	2.30%
05060223000200	23050101	RESEARCH AND DEVELOPMENT: 2024 NBTE ACCREDITATION	21,000,000.00	21,000,000.00	20,010,500.00	989,500.00	95.29%
05060222000200	23050101	RESEARCH AND DEVELOPMENT:- ASSET COLLATION DOCUMENTATION, REVALUATION & 2023 NCCE ACCREDITATION AT COLLEGE OF EDUCATION, OJU.	18,000,000.00	18,000,000.00	-	18,000,000.00	0.00%
05060222000300	23050101	RESEARCH AND DEVELOPMENT:- TETFUND PROGRAMMES FOR DEVELOPMENT AT COLLEGE OF EDUCATION, OJU.	33,000,000.00	33,000,000.00	6,150,000.00	26,850,000.00	18.64%
05060223000300	23050101	RESEARCH AND DEVELOPMENT: NBTE ACCREDITATION TO UPGRADE THE INSTITUTION, ATPOL, MAKURDI.	315,000,000.00	315,000,000.00	2,000,000.00	313,000,000.00	0.63%
05060222000100	23050101	RESEARCH AND DEVELOPMENT: SAFE SCHOOLS INITIATIVES	144,000,000.00	144,000,000.00	-	144,000,000.00	0.00%
05050523000100	23010128	PURCHASE OF SECURITY EQUIPMENT: PURCHASE AND INSTALLATION OF SECURITY EQUIPMENTS AT AOPOLY, YANDEV	21,528,640.00	21,528,640.00	-	21,528,640.00	0.00%
05050522000100	23010128	PURCHASE OF SECURITY EQUIPMENT - PROVISION OF SECURITY GADGETS FOR THE COLLEGE - CCTV	3,920,000.00	3,920,000.00	-	3,920,000.00	0.00%

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05050522000200	23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS AT BOTH CAMPUSES	350,000.00	350,000.00	-	350,000.00	0.00%
05050522000300	23010128	PURCHASE OF SECURITY EQUIPMENT:- PROVISION OF SECURITY GADGETS FOR THE COLLEGE - CCTV	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
05050522000400	23010128	PURCHASE OF SECURITY EQUIPMENT: (CCTV CAMERA, SCANNERS, LED TOUCH LIGHTS ETC)	1,500,000.00	3,000,000.00	1,800,000.00	1,200,000.00	60.00%
05050522000500	23010122	PURCHASE OF HEALTH AND MEDICAL EQUIPMENT	69,246,290.00	65,226,290.00	-	65,226,290.00	0.00%
05050522000600	23010128	PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGETS FOR BSU - CCTV CAMERA ETC.	7,300,000.00	7,300,000.00	3,865,000.00	3,435,000.00	52.95%
05050523000100	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	700,000.00	700,000.00	-	700,000.00	0.00%
05050523000200	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	245,000.00	245,000.00	-	245,000.00	0.00%
05050523000300	23010128	PURCHASE OF SECURITY EQUIPMENT:-PROVISION OF SECURITY GADGETS FOR THE POLY - CCTV CAMERA ETC.	1,050,000.00	1,050,000.00	-	1,050,000.00	0.00%
05020422000100	23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT: PURCHASE OF MEDICAL EQUIPMENTS IN THE NEWLY ACCREDITED DEPARTMENTS AND THE DEPARTMENT OF ANATOMY	47,206,600.00	47,206,600.00	1,935,450.00	45,271,150.00	4.10%
05050123000100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF BSD OFFICE BLOCK AT AOPOLY, YANDEV.	3,360,000.00	3,360,000.00	-	3,360,000.00	0.00%
05050123000200	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: COMPLETION OF AET/BAM BLOCK AT AOPOLY, YANDEV.	4,032,000.00	4,032,000.00	-	4,032,000.00	0.00%
05050123000300	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1NO. OFFICE COMPLEX FOR LECTURERS AT SCH. OF SCI. & VOC. STUDIES AT AOPOLY, YANDEV.	12,600,000.00	12,600,000.00	-	12,600,000.00	0.00%
05050123000400	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: RE-ROOFING OF THE REGISTRY OFFICE BLOCK AT AOPOLY, YANDEV.	7,921,200.00	7,921,200.00	-	7,921,200.00	0.00%
05050123000500	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: BOREHOLES AND OTHER WATER FACILITIES AT AOPOLY, YANDEV.	672,000.00	672,000.00	-	672,000.00	0.00%
05050123000600	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: EXTENSION OF WATER TO THE ANIMAL SLAUGHTER SLAB AT AOPOLY, YANDEV.	92,400.00	92,400.00	-	92,400.00	0.00%
05050123000700	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: PROVISION OF WATER AT THE HOME AND RURAL ECONOMICS WITH FENCING AT SCH. OF SCI. & VOC. STUDIES AT AOPOLY, YANDEV.	4,120,200.00	4,120,200.00	170,000.00	3,950,200.00	4.13%
05050123000800	23020111	CONSTRUCTION / PROVISION OF LIBRARIES: CONSTRUCTION OF E-LIBRARY AT AOPOLY, YANDEV.	4,032,000.00	4,032,000.00	-	4,032,000.00	0.00%
05050123000900	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: CONSTRUCTION OF VOLLEYBALL , BASKETBALL AND TENNIS COURTS AT AOPOLY, YANDEV.	2,016,000.00	2,016,000.00	-	2,016,000.00	0.00%
05050123001000	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF A BLOCK OF 2 STORES FOR PRODUCE AND FARM IMPLEMENT STORAGE AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	1,702,260.00	5,702,260.00	-	5,702,260.00	0.00%
05050123001100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF LECTURE THEATRE AT AOPOLY, YANDEV	52,500,000.00	52,500,000.00	-	52,500,000.00	0.00%
05050123001200	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: ROOFING OF 2NO. CATTLE PEN BLOCKS AND PROVISION OF FENCING AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	2,550,926.00	2,550,926.00	-	2,550,926.00	0.00%
05050123001300	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1NO. BLOCK OF 4 LABORATORIES (60M2 EACH) FOR COMPUTER ENGINEERING AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	13,440,000.00	13,440,000.00	-	13,440,000.00	0.00%
05050123001400	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1NO. BLOCK OF 4 LABORATORIES (60M2 EACH) FOR ELECTROCAL/ELECTRONICSENGINEERING AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	13,440,000.00	13,440,000.00	-	13,440,000.00	0.00%
05050123001500	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION AND FURNISHING OF NUTRITION LABORATORY AT SCH. OF SCI. & VOC. STUDIES, AOPOLY, YANDEV.	25,200,000.00	25,200,000.00	-	25,200,000.00	0.00%
05050123001600	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: EQUIPING OF ELECTRICAL/ELECTRONICSENGINEERING LABORATORIES AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	30,661,680.00	30,661,680.00	-	30,661,680.00	0.00%
05050123001700	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: EQUIPPING OF COMPUTER ENGINEERING LABORATORY AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	4,900,000.00	4,900,000.00	-	4,900,000.00	0.00%
05050123001800	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES: AMBULANCE - REFURBISHMENT AND CONVERSION OF ABANDONED 504 STATION WAGON CAR TO AN AMBULANCE FOR THE POLYTECHNIC CLINIC, YANDEV.	1,344,000.00	5,344,000.00	-	5,344,000.00	0.00%
05050123001900	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF 3 CLASSROOM BLOCKS/AUDITORIUM AT AOPOLY, YANDEV.	10,752,000.00	10,752,000.00	-	10,752,000.00	0.00%
05050123002000	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIR/FIXING OF WINDOWS ON 20 CLASSROOMS AND COLLEGE CLINIC AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	2,815,974.00	2,815,974.00	-	2,815,974.00	0.00%
05050123002100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIR/REPLACEMENT OF SEATS IN 22 LECTURE ROOMS AT SCHOOL OF AGRICULTURE AOPOLY, YANDEV.	1,386,000.00	1,386,000.00	-	1,386,000.00	0.00%
05050123002200	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: (ATVET INTERVENTION) AT AOPOLY, YANDEV	502,151,413.00	502,151,413.00	-	502,151,413.00	0.00%
05050123002300	23030113	REHABILITATION / REPAIRS - ROADS: UPGRADING / REHABILITATION OF EXISTING CAMPUS ROADS AT AOPOLY, YANDEV.	3,360,000.00	50,000,000.00	-	3,360,000.00	0.00%
05050123002400	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF CPT BLOCK AT AOPOLY, YANDEV.	5,376,000.00	5,376,000.00	-	5,376,000.00	0.00%
05050123002500	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RE-MODELING THE ROOF OF THE OFFICE BLOCK FOR ANIMAL HUSBANDRY AND ANIMAL HEALTH DEPTS AT AOPOLY, YANDEV.	1,334,585.00	1,334,585.00	-	1,334,585.00	0.00%
05050123002600	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RE-CONSTRUCTION OF THE ROOF OF THE 405 CAPACITY AUDITORIUM AT AOPOLY, YANDEV.	8,942,577.00	8,942,577.00	-	8,942,577.00	0.00%
05050123000100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT (TETFUND)	61,000,000.00	111,000,000.00	41,999,123.84	69,000,876.16	37.84%
05050123000200	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: (TETFUND)	36,000,000.00	50,000,000.00	13,947,667.59	36,052,332.41	27.90%
05050123000300	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: (CONSTRUCTION OF STUDENTS HOSTEL)	24,000,000.00	24,000,000.00	-	24,000,000.00	0.00%
05050123000400	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: (RECTOR'S HOUSE)	6,000,000.00	6,000,000.00	-	6,000,000.00	0.00%
05050123000500	23020114	CONSTRUCTION / PROVISION OF ROADS: WITHIN THE CAMPUSES	6,000,000.00	6,000,000.00	-	6,000,000.00	0.00%
05050123000600	23020123	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: (TETFUND)	227,663,750.00	427,663,750.00	127,685,789.15	299,977,960.85	29.86%
05050123000700	23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: (TETFUND)	241,000,000.00	341,000,000.00	198,364,941.71	142,635,058.29	58.17%
05050123000800	23030106	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL: REHABILITATION OF HOSTELS	15,000,000.00	15,000,000.00	-	15,000,000.00	0.00%
05050122000600	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	840,000.00	840,000.00	-	840,000.00	0.00%
05050122000700	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: 2 BLOCKS OF 4 BEDROOM APARTMENTS	12,600,000.00	12,600,000.00	-	12,600,000.00	0.00%

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05050122000800	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: CONSTRUCTION OF LAWN TENIS COURT AT 2ND CAMPUS	700,000.00	700,000.00	-	700,000.00	0.00%
05050122001000	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: ZOOS, PARKS & RESERVES AT 2ND CAMPUS.	2,800,000.00	2,800,000.00	-	2,800,000.00	0.00%
05050122001100	23030102	REHABILITATION / REPAIRS - ELECTRICITY AT 1ST CAMPUS	3,700,000.00	3,700,000.00	-	3,700,000.00	0.00%
05050122001200	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: 1 NO. LECTURE THEATRE PERMANENT SITE	35,000,000.00	35,000,000.00	-	35,000,000.00	0.00%
05050122001300	23050101	RESEARCH AND DEVELOPMENT: 2024 NCCE ACCREDITATION	34,820,000.00	34,820,000.00	-	34,820,000.00	0.00%
05050122001400	23010125	PURCHASE OF SPORTING / GAMING EQUIPMENT: FOOTBALL, VOLLEYBALL, HAND BALL, JERSEYS AND OTHER SPORTS KITS AT COLLEGE OF EDUCATION, OJU.	2,600,000.00	2,600,000.00	-	2,600,000.00	0.00%
05050122001500	23010126	PURCHASE OF INDUSTRIAL EQUIPMENT:- PURCHASE OF 3 NO. BLOCK MOULDING MACHINE/INSTALLATION AT COLLEGE OF EDUCATION, OJU.	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
05050122001600	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT:- PURCHASE OF COMMUNICATION EQUIPMENT / INSTALLATION	3,200,000.00	3,200,000.00	-	3,200,000.00	0.00%
05050122001700	23010130	PURCHASE OF RECREATIONAL FACILITIES: LANDSCAPING OF NEW FOOTBALL FIELD, VOLLEYBALL PITCH, SWIMMING POOL ETC. AT COLLEGE OF EDUCATION, OJU.	2,800,000.00	2,800,000.00	-	2,800,000.00	0.00%
05050122001800	23020104	CONSTRUCTION / PROVISION OF HOUSING:- CONSTRUCTION OF MALE AND FEMALE HOSTELS AT COLLEGE OF EDUCATION, OJU.	280,000,000.00	80,000,000.00	-	80,000,000.00	0.00%
05050122001900	23020114	CONSTRUCTION / PROVISION OF ROADS:- CONSTRUCTION OF ACCESS ROAD AT COLLEGE OF EDUCATION, OJU.	5,400,000.00	5,400,000.00	-	5,400,000.00	0.00%
05050122002000	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE:- CONSTRUCTION OF CENTRAL STORES AT COLLEGE OF EDUCATION, OJU.	8,400,000.00	8,400,000.00	-	8,400,000.00	0.00%
05050122002100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF COLLEGE GATE AT COLLEGE OF EDUCATION, OJU.	4,200,000.00	4,200,000.00	-	4,200,000.00	0.00%
05050122002200	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF PERIMETER FENCE AT COLLEGE AT COLLEGE OF EDUCATION, OJU.	1,681,680.00	1,681,680.00	-	1,681,680.00	0.00%
05050122002300	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS:- RENOVATION OF 3NO. DELAPIDATED CLASSROOMS/AUDITORIUM AND STAFF OFFICES AT COLLEGE OF EDUCATION, OJU.	7,000,000.00	7,000,000.00	1,200,000.00	5,800,000.00	17.14%
05050122002400	23030121	TETFUND INTERVENTION - REHABILITATION / REPAIRS - CLASSROOMS, HOSTELS, LABS., HALLS, RECREATIONAL FACILITIES, HEALTH FACILITIES AND OTHERS AT COE OJU.	7,500,000.00	7,500,000.00	-	7,500,000.00	0.00%
05050122002500	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF NEW COLLEGE LIBRARY OJU.	186,000,000.00	86,000,000.00	-	86,000,000.00	0.00%
05050122002600	23020101	CONSTRUCTION/PROVISION OFFICE BUILDING: WAREHOUSE/AUDITORIUM/PROVOST LODGE/STUDENTS HOSTELS	40,000,000.00	40,000,000.00	22,313,450.00	17,686,550.00	55.78%
05050122002700	23030101	REHABILITATION/REPAIRS RESIDENTIAL BUILDING: RENOVATION OF PROVOST LODGE, WAREHOUSE, AUDITORIUM, STRUCTURAL DJUSTMENTS OF COLLEGE BUILDINGS & STUDENT HOSTELS	30,000,000.00	25,000,000.00	84,000.00	24,916,000.00	0.34%
05050122002800	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	2,550,000.00	2,550,000.00	-	2,550,000.00	0.00%
05050122002900	23030101	REHABILITATION/REPAIR OF RESIDENTIAL BUILDINGS	35,833,040.00	35,833,040.00	7,635,250.00	28,197,790.00	21.31%
05050122003000	23030121	REHABILITATION/REPAIR OF OFFICE BUILDINGS	77,083,980.00	77,083,980.00	24,457,277.75	52,626,702.25	31.73%
05050123000900	23030121	RENOVATION OF 2NO. BLOCK OF OFFICES AT TSB HEADQUARTERS FOR ACCOUNT DEPARTMENT	8,750,000.00	60,818,446.55	52,068,446.55	8,750,000.00	85.61%
05050123001000	23010130	PURCHASE OF RECREATIONAL FACILITIES: LANDSCAPING OF NEW FOOTBALL FIELD, VOLLEYBALL & BASKETBALL PITCHES ETC. IN THE SCHOOL.	1,050,000.00	1,050,000.00	-	1,050,000.00	0.00%
05050123001100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. CLASSROOM AND PARTITIONING OF THE EXISTING CLASSROOM	12,512,000.00	12,512,000.00	-	12,512,000.00	0.00%
05050123001200	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. CARPENTRY WORKSHOP WITH ADDITIONAL 7 WORKBENCHES EACH MOUNTED WITH CARPENTRY VICES.	11,408,000.00	11,408,000.00	-	11,408,000.00	0.00%
05050123001300	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF NEW ADMINISTRATIVE BLOCK	32,500,000.00	2,500,000.00	-	2,500,000.00	0.00%
05050123001400	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. OFFICE FOR THE HOD AND OTHER ADMINISTRATIVE STAFF OF BUILDING TECHNOLOGY	8,204,000.00	8,204,000.00	-	8,204,000.00	0.00%
05050123001500	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. STANDARD DRAWING STUDIO WITH THIRTY STANDARD DRAWING TABLES	7,722,400.00	7,722,400.00	-	7,722,400.00	0.00%
05050123001600	23020101	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1 BLOCK LECTURE THEATRE	137,000,000.00	-	-	-	0.00%
05050123001700	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. OFFICE FOR TWO STAFF	7,481,600.00	7,481,600.00	-	7,481,600.00	0.00%
05050123001800	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. BLOCK TO ACCOMMODATE ALL OFFICES OF ELECTRICAL AND ELECTRONICS ENGINEERING	17,612,000.00	17,612,000.00	-	17,612,000.00	0.00%
05050123001900	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. BLOCK TO ACCOMMODATE COMPUTER SCIENCE STAFF	17,612,000.00	17,612,000.00	-	17,612,000.00	0.00%
05050123002000	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: SERVICING OF 3 BOREHOLES FOR WATER SUPPLY	2,100,000.00	2,100,000.00	-	2,100,000.00	0.00%
05050123002100	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: CONSTRUCTION OF 1 NO. OBSERVATION ROOM IN THE HEALTH CARE.	7,192,640.00	7,192,640.00	-	7,192,640.00	0.00%
05050123002200	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. RESOURCE CENTRE	22,428,000.00	2,428,000.00	-	2,428,000.00	0.00%
05050123002300	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: COST OF DESIGN STUDIO, PATTERN DRAFTING, CUTTING, SEWING AND SITTING ROOMS	14,674,240.00	4,674,240.00	-	4,674,240.00	0.00%
05050123002400	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: COST OF FLOORING OF THE CLASSROOM FOR FASHION DESIGN	14,120,400.00	4,120,400.00	-	4,120,400.00	0.00%
05050123002500	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. BLOCK HOUSING HARDWARE & SOFTWARE FOR COMPUTER SCIENCE	15,926,400.00	5,926,400.00	-	5,926,400.00	0.00%
05050123002600	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. PAINTING, DECORATION AND BLAZING WORKSHOP	15,204,000.00	5,204,000.00	-	5,204,000.00	0.00%
05050123002700	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. LABORATORY FOR STRUCTURE/STRENGTH OF MATERIALS PER NBTE MINIMUM REQUIREMENTS	15,926,400.00	5,926,400.00	-	5,926,400.00	0.00%
05050123002800	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. SOIL MECHANICS LAB. INCLUDING REQUISITE TOOLS	15,926,400.00	5,926,400.00	-	5,926,400.00	0.00%
05050123002900	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. ELECTRONICS/TELECOM LABORATORY	15,204,000.00	5,204,000.00	-	5,204,000.00	0.00%
05050123003000	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. POWER AND MACHINE LABORATORY	15,444,800.00	5,444,800.00	-	5,444,800.00	0.00%
05050123003100	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. MECHANICAL WORKSHOP FOR ELECTRICAL/ELECTRONIC ENGINEERING	15,204,000.00	5,204,000.00	-	5,204,000.00	0.00%
05050123003200	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. RESOURCE CENTRE WITH 20 FUNCTIONAL COMPUTERS FOR BUSINESS ADMINISTRATION	20,020,000.00	20,000.00	-	20,000.00	0.00%
05050123003300	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: PERIMETER FENCE WITH SECURITY POST	7,000,000.00	7,000,000.00	-	7,000,000.00	0.00%

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

05050123003400	23030105	REHABILITATION/ REPAIRS - HOSPITAL / HEALTH CENTRES: SCHOOL CLINIC	2,800,000.00	2,800,000.00	-	2,800,000.00	0.00%
05050123003500	23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS: RENOVATION OF LECTURE HALLS (OLD BSU HALLS)	3,150,000.00	3,150,000.00	-	3,150,000.00	0.00%
05050123003600	23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS: RENOVATION OF LECTURE HALLS (E & F)	6,300,000.00	6,300,000.00	-	6,300,000.00	0.00%
05050123003700	23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS: REPAIRS OF DILAPIDATED CEILING, COLLAPSED WALLS AND LOURVES AND WIRING OF THE EXISTING CLASSROOM.	700,000.00	700,000.00	-	700,000.00	0.00%
05050123003800	23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS: PHYSICS / CHEMISTRY LABORATORY	1,750,000.00	1,750,000.00	-	1,750,000.00	0.00%
05050123003900	23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS: BIOLOGY / GEOLOGY LABORATORY	1,540,000.00	1,540,000.00	-	1,540,000.00	0.00%
05050123004000	23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS: COMPUTER BUILDING / COUNCIL HALL	2,940,000.00	2,940,000.00	-	2,940,000.00	0.00%
05050123004100	23030106	REHABILITATION/ REPAIRS - PUBLIC SCHOOLS: FASHION DESIGN/PAINTING AND DECORATING COMPLEX	7,000,000.00	7,000,000.00	-	7,000,000.00	0.00%
05050123004200	23030109	REHABILITATION/ REPAIRS - FIRE FIGHTING STATIONS AT THE POLY	7,000,000.00	7,000,000.00	-	7,000,000.00	0.00%
05050123004300	23030110	REHABILITATION/ REPAIRS - LIBRARIES: SCHOOL LIBRARY	5,250,000.00	5,250,000.00	-	5,250,000.00	0.00%
05050123004400	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS: OLD ADMINISTRATIVE BLOCK/RECTOR'S OFFICE	3,150,000.00	3,150,000.00	-	3,150,000.00	0.00%
05050123004500	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS: FORMER AUDITORIUM/COUNCIL HALL	1,960,000.00	1,960,000.00	-	1,960,000.00	0.00%
05050123004600	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS: MAIN AUDITORIUM/ACADEMIC OFFICE	2,940,000.00	2,940,000.00	-	2,940,000.00	0.00%
05050123004700	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS: REGISTRY / RTV BLOCKS	2,800,000.00	2,800,000.00	-	2,800,000.00	0.00%
05050123004800	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS: CHIEF SECURITY OFFICE/FORMER BSU LECTURE HALLS	2,870,000.00	2,870,000.00	-	2,870,000.00	0.00%
05050123004900	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS: MAKURDI HOSTEL	2,940,000.00	2,940,000.00	-	2,940,000.00	0.00%
05050123005000	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'A'	10,710,000.00	10,710,000.00	-	10,710,000.00	0.00%
05050123005100	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'B'	3,290,000.00	3,290,000.00	-	3,290,000.00	0.00%
05050123005200	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'C & D'	1,960,000.00	1,960,000.00	-	1,960,000.00	0.00%
05050123005300	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS: LAGOS HOSTEL ANNEX	6,300,000.00	6,300,000.00	-	6,300,000.00	0.00%
05050123005400	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS: LAGOS HOSTEL COMPLEX COVERING ABCDE	4,200,000.00	4,200,000.00	-	4,200,000.00	0.00%
05050122000400	23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 16 NO. GOVT SCHOOLS AND COLLEGES IN BENUE STATE AT N15, 625,000 MILLION EACH	1,000,000,000.00	500,000,000.00	-	500,000,000.00	0.00%
05050122003100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS(1 NO BLK OF 5 OFFICES FOR IMPROVEMENT OF SCI & TECH EDU)	14,000,000.00	14,000,000.00	-	14,000,000.00	0.00%
05060223000100	23050101	RESEARCH AND DEVELOPMENT: MODERN FARM TECHNOLOGY AT AOPOLY, YANDEV	2,020,000.00	2,020,000.00	-	2,020,000.00	0.00%
05060223000100	23050101	RESEARCH AND DEVELOPMENT: SOLAR RESEARCH; FOOD PROCESSING.	2,500,000.00	2,500,000.00	1,680,000.00	820,000.00	67.20%
03100124001000	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: Purchase of White Synthetic Marker and Pens to public secondary schools in Benue State	-	400,000,000.00	-	400,000,000.00	0.00%
03100124001100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: Purchase of Customised Mathematics and English Language Textbooks to Public Primary, Junior and Senior Secondary Schools in Benue State.	-	806,250,000.00	-	806,250,000.00	0.00%
03100124001200	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: Procurement of Science Equipment for Schools	-	50,000,000.00	-	50,000,000.00	0.00%
03100124001600	23050103	Monitoring of Science Examination across the State.	-	3,400,000.00	-	3,400,000.00	0.00%
05040223000100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: PURCHASE OF LABORATORY EQUIPMENT AND REAGENTS FOR TECHNICAL SCHOOLS IN THE 3 SENATORIAL ZONES IN BENUE STATE.	-	50,000,000.00	-	50,000,000.00	0.00%
11100124000500	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	840,000.00	-	840,000.00	0.00%
05060324000100	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	15,000,000.00	-	15,000,000.00	0.00%
05010224000800	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: For Training of Student & Staff	-	20,000,000.00	-	20,000,000.00	0.00%
05060222000500	23050101	RESEARCH AND DEVELOPMENT: FOOD RESEARCH & DEVELOPMENT.	35,000,000.00	35,000,000.00	900,000.00	34,100,000.00	2.57%
TOTAL			5,054,155,836.50	5,670,428,000.61	545,948,614.15	5,124,479,386.46	9.63%

Note 5 - Housing and Urban Development							
06100122000100	23010101	PURCHASE / ACQUISITION OF LAND: PURCHASE OF 100M X 100M LAND FOR THE BUILDING OF PUBLIC PROCUREMENT COMMISSION HEADQUARTERS IN MAKURDI	7,000,000.00	7,000,000.00	-	7,000,000.00	0.00%
06100120000100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: BUILDING OF PERMANENT SECRETARIAT ALONG NAKA ROAD, MAKURDI	45,000,000.00	45,000,000.00	-	45,000,000.00	0.00%
06100122000200	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF FENCE AT THE MPWB COMPLEX, NAKA ROAD MAKURDI.	17,000,000.00	17,000,000.00	-	17,000,000.00	0.00%
06100121000100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation of Office Building at MPWB along NAKA Road, Makurdi	25,000,000.00	25,000,000.00	-	25,000,000.00	0.00%
06100122000300	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: LANDSCAPING / DRAINAGE OF BENUE TV CORPORATION.	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
06100122000400	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REHABILITATION OF BENUE STATE TELEVISION COMPLEX	1,295,000.00	1,295,000.00	-	1,295,000.00	0.00%
06100124000100	23010112	Furnishing of Offices 720 office in the Benue State Secretariat with chairs tables shelves televisions etc	303,000,000.00	-	-	-	0.00%
06100122000500	23020102	Construction - construction of 14 units of 3-bedroom flats for Public Servants on Owner-Occupier basis at Ugondo Mega Layout (Revolving Fund)	140,000,000.00	-	-	-	0.00%
06100123000200	23030121	Renovation of State Secretariat Complex- Replacement of aluminium roof coverings, provisional maintenance and changing of mechanical and electrical installations, provisional painting & decoration of the State Secretariat Complex	397,000,000.00	97,000,000.00	-	97,000,000.00	0.00%
06100123000300	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation and Repairs of Headquarters of Benue State Civil Service Commission	70,000,000.00	70,000,000.00	-	70,000,000.00	0.00%
06100122000600	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: LAND SCAPING OF CABINET OFFICE - SSG	2,000,000.00	22,000,000.00	22,000,000.00	-	100.00%
06100122000700	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: PROVISION OF 1 NO. OFFICE BLOCK AT SSG OFFICE, MAKURDI	4,000,000.00	74,000,000.00	74,000,000.00	-	100.00%
06100122000800	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF FENCE, GATE AND GATE HOUSE AT SSG OFFICE, MAKURDI.	2,000,000.00	22,000,000.00	22,000,000.00	-	100.00%
06100122000900	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: FURTHER RENOVATION WORK AT EXCO SECRETARIAT - SSG	4,078,400.00	34,078,400.00	34,078,400.00	-	100.00%
06100122001000	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF CABINET OFFICE - SSG	8,000,000.00	88,000,000.00	88,000,000.00	-	100.00%
06100122001100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF SPECIAL ADVISER'S OFFICE (PROJECT MONITORING) AT CABINET OFFICE.	4,000,000.00	44,000,000.00	44,000,000.00	-	100.00%

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06100123000400	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE:INTERNAL SECURITY FENCE	3,000,000.00	3,000,000.00	-	3,000,000.00	0.00%
06100120000200	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING: RENOVATION OF MAIMUNA KOTANGORA HOSTEL	250,000,000.00	250,000,000.00	-	250,000,000.00	0.00%
06100122001200	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF DSWO AT MAKURDI	3,000,000.00	3,000,000.00	-	3,000,000.00	0.00%
06100122001300	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF DAY CARE CENTRE, MAKURDI	115,000,000.00	115,000,000.00	-	115,000,000.00	0.00%
06100122001500	23020104	CONSTRUCTION / PROVISION OF HOUSING: HOSTEL ACCOMODATION @ APER AKU STADIUM	50,000,000.00	50,000,000.00	50,000,000.00	-	100.00%
06100122001600	23030111	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: UPGRADING OF APER AKU STADIUM TURF	4,021,500,000.00	2,021,500,000.00	1,722,980,257.66	298,519,742.34	85.23%
13100124000100	23030101	REHABILITATION OF MAIN BUILDING OF HOUSE OF ASSEMBLY	-	200,000,000.00	-	200,000,000.00	0.00%
13100124001700	23020114	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Former Lobi Bank for BIRS	-	500,000.00	-	500,000.00	0.00%
13100123020400	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS: ACQUISITION OF OFFICE BUILDINGS	-	300,000,000.00	-	300,000,000.00	0.00%
13100124002400	23020102	PROVISION OF RURAL HOUSING ACCOMMODATION	-	300,000,000.00	-	300,000,000.00	0.00%
13100124002500	23020124	CONSTRUCTION OF RURAL AGRICULTURAL MARKET HUBS SHOP STRUCTURES	-	300,000,000.00	-	300,000,000.00	0.00%
17100124000200	23020114	CONSTRUCTION OF MKOVUR MARKET-IKYASE MARKET -TOMOTAR MARKET-ANVAMBER-UGOH IN GBOKO LGA	-	-	-	-	#DIV/0!
04050123001202	23030105	REHABILITATION / REPAIRS -RENOVATION/REMODELLING OF HMB HEAD QUARTERS IN MAKURDI	-	300,000,000.00	300,000,000.00	-	100.00%
13100124000400	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Building of 1No. 360-capacity conference hall at SEMA Head quarters	-	850,000,000.00	-	850,000,000.00	0.00%
13100124000600	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation & Repairs of office building at SEMA headquarters	-	75,000,000.00	-	75,000,000.00	0.00%
131001240002200	23030121	RENOVATION AND REHABILITATION OF MINISTRY OF SCIENCE AND TECHNOLOGICAL INNOVATION OFFICE	-	400,000,000.00	112,085,454.79	287,914,545.21	28.02%
13100124002000	23020101	CONSTRUCTION OF NEW GOVERNOR'S OFFICE, MAKURDI	-	2,600,000,000.00	1,699,266,424.00	900,733,576.00	65.36%
13100124002100	23030121	RENOVATION OF BENUE TELEVISION STUDIO	-	264,788,551.90	-	264,788,551.90	0.00%
01010224000100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation & Repairs of Office Complex at BNARDA HQTRS	-	60,000,000.00	-	60,000,000.00	0.00%
05010224000100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS:Renovation of 1No. 500 Seater Auditorium	-	10,000,000.00	-	10,000,000.00	0.00%
05010224000200	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS:Renovation of 7No. Large Class Rooms	-	10,000,000.00	-	10,000,000.00	0.00%
05010224000300	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS:Renovation of 5No. Small Class Rooms	-	10,000,000.00	-	10,000,000.00	0.00%
05010224000400	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS:Renovation of 12 No. Administrative & Staff office at the School	-	10,000,000.00	-	10,000,000.00	0.00%
05050122000400	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 16 NO. GOVT SCHOOLS AND COLLEGES IN BENUE STATE AT N15, 625,000 MILLION EACH	-	999,999,999.00	-	999,999,999.00	0.00%
05040124000100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 2 No. 7 office Block and a Security Post attached with Generator House	-	100,000,000.00	-	100,000,000.00	0.00%
05040124000200	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of 1 No. 7 Office Block for BEQA Headquarters @ N 226,000,000	-	165,000,000.00	93,434,344.70	71,565,655.30	56.63%
05050122003200	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES OF 3 TECHNICAL SCHOOLS EACH IN THE 3 SENATORIAL ZONES IN BENUE STATE.	-	20,000,000.00	-	20,000,000.00	0.00%
05050122003300	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF 3 TECHNICAL SCHOOLS AND RESIDENTIAL QAUTERS EACH IN THE 3 SENATORIAL ZONES IN BENUE STATE.	-	50,000,000.00	-	50,000,000.00	0.00%
13100124000100	23010101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: BUILDING OF OFFICE ACCOMODATION	-	7,000,000.00	-	7,000,000.00	0.00%
06100122001700	23020101	CONSTRUCTION / PROVISION OF 1NO. OFFICE BUILDINGS	449,910,624.46	9,910,624.46	-	9,910,624.46	0.00%
TOTAL			5,925,284,024.46	10,034,572,575.36	4,261,844,881.15	5,772,727,694.21	42.47%
Note 6 - Youth							
08100122000100	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT: PURCHASE OF INDOOR SPORTING EQUIPMENT (TABLE-TENIS)	1,050,000.00	1,050,000.00	-	1,050,000.00	0.00%
08100123000100	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT: PROCUREMENT OF SPORTING EQUIPMENT, KITS ETC	455,000.00	455,000.00	-	455,000.00	0.00%
08100123000200	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: FOOTBALL FIELD WITH TRACKS, LAWN TENNIS, VOLLEY BALL COURT WITH ALL NECESSARY KITS, BALLS AND JERSEY.	2,889,600.00	2,889,600.00	-	2,889,600.00	0.00%
08100122000200	23020119	ZOOS, PARKS & RESERVES: ACADEMIC PARKS	55,000,000.00	55,000,000.00	-	55,000,000.00	0.00%
08100122000400	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: CONSTRUCTION OF ULTRA MODERN STEEL MEMBERED MULTIPURPOSE HALL AT NYSO CAMP WANNUNE TARKA (ONGOING)	50,000,000.00	50,000,000.00	50,000,000.00	-	100.00%
08100122000500	23050104	ANNIVERSARIES/CELEBRATIONS:SPORTING ACTIVITIES (GOVERNOR'S CUP)	30,000,000.00	30,000,000.00	30,000,000.00	-	100.00%
TOTAL			139,394,600.00	139,394,600.00	80,000,000.00	59,394,600.00	57.39%

SCHEDULE OF CAPITAL EXPENDITURE BY GEO LOCATION

		NOTE(s)	2024 APPROVED ESTIMATES ₦	2024 REVISED BUDGET ₦	ACTUAL 2024 ₦	VARIANCE ₦	% ACHIEVED %
1071071	Zone A - BENUE NORTH EAST SENATORIAL ZONE		2,649,304,000.00	14,545,344,000.00	10,346,157,300.86	4,199,186,699.14	71.13%
1071072	ZONE B - BENUE NORTH WEST SENATORIAL ZONE		104,985,349,691.21	199,529,020,298.35	129,898,384,934.08	69,630,635,364.27	65.10%
1071073	ZONE C - BENUE SOUTH SENATORIAL ZONE		7,605,707,549.78	4,461,407,549.78	2,311,104,833.51	2,150,302,716.27	51.80%
	Total		115,240,361,240.99	218,535,771,848.13	142,555,647,068.45	75,980,124,779.68	65.23%
1071071	Zone A - BENUE NORTH EAST SENATORIAL ZONE	1					
10710900	KATSINA-ALA	1a	239,452,000.00	581,092,000.00	66,561,717.56	514,530,282.44	11.45%
10711000	KONSHISHA	1b	31,400,000.00	31,400,000.00	26,400,000.00	5,000,000.00	84.08%
10711100	KWANDE	1c	1,227,220,000.00	1,477,220,000.00	448,383,230.50	1,028,836,769.50	30.35%
10711200	LOGO	1d	44,800,000.00	44,800,000.00	29,960,000.00	14,840,000.00	66.88%
10712100	UKUM	1e	20,880,000.00	310,880,000.00	18,680,000.00	292,200,000.00	6.01%
10712200	USHONGO	1f	21,680,000.00	21,680,000.00	18,680,000.00	3,000,000.00	86.16%
10712300	VANDEIKYA	1g	1,063,872,000.00	12,078,272,000.00	9,737,492,352.80	2,340,779,647.20	80.62%
	Total		2,649,304,000.00	14,545,344,000.00	10,346,157,300.86	4,199,186,699.14	71.13%
1071072	ZONE B - BENUE NORTH WEST SENATORIAL ZONE	2					
10720400	BURUKU	2a	38,964,000.00	1,038,964,000.00	845,466,174.33	193,497,825.67	81.38%
10720500	GBOKO	2b	1,388,368,310.50	2,677,242,445.42	74,551,000.00	2,602,691,445.42	2.78%
10720600	GUMA	2c	88,788,000.00	48,688,000.00	29,671,620.00	19,016,380.00	60.94%
10720700	GWER EAST	2d	244,727,200.00	244,727,200.00	174,992,659.16	69,734,540.84	71.51%
10720800	GWER WEST	2e	70,800,000.00	70,800,000.00	45,706,355.31	25,093,644.69	64.56%
10721300	MAKURDI	2f	103,077,302,180.71	195,022,198,652.93	128,651,597,125.28	66,370,601,527.65	65.97%
10722000	TARKA	2g	76,400,000.00	426,400,000.00	76,400,000.00	350,000,000.00	17.92%
	Total		104,985,349,691.21	199,529,020,298.35	129,898,384,934.08	69,630,635,364.27	65.10%
1071073	ZONE C - BENUE SOUTH SENATORIAL ZONE	3					
10730100	ADO	3a	29,088,000.00	29,088,000.00	29,088,000.00	-	100.00%
10730200	AGATU	3b	124,800,000.00	124,800,000.00	40,982,031.38	83,817,968.62	32.84%
10730300	APA	3c	667,744,000.00	27,744,000.00	27,744,000.00	-	100.00%
10731400	OBI	3d	26,400,000.00	26,400,000.00	26,400,000.00	-	100.00%
10731500	OGBADIBO	3e	5,177,061,869.78	677,061,869.78	328,075,475.63	348,986,394.15	48.46%
10731600	OJU	3f	677,543,680.00	363,743,680.00	50,702,000.00	313,041,680.00	13.94%
10731700	OHIMINI	3g	26,400,000.00	26,400,000.00	26,400,000.00	-	100.00%
10731800	OKPOKWU	3h	806,094,000.00	1,115,594,000.00	470,172,022.29	645,421,977.71	42.15%
10731900	OTUKPO	3i	70,576,000.00	2,070,576,000.00	1,311,541,304.21	759,034,695.79	63.34%
	Total		7,605,707,549.78	4,461,407,549.78	2,311,104,833.51	2,150,302,716.27	51.80%

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION

			2024 APPROVED ESTIMATES	2024 REVISED BUDGET	ACTUAL 2024	VARIANCE	% ACHIEVED
			N	N	N	N	%
Note 1a -	Zone A - BENUE NORTH EAST SENATORIAL ZONE - KATSINA-ALA LGA						
051701900100	23010117	PURCHASE OF 1 NO. SHREDDING MACHINES	42,000.00	42,000.00	-	42,000.00	0.00%
025400100100	23020114	CONSTRUCTION OF TYOWANYE-IKYUME YUA -JOO MBATYOUH-AGBER SETTLEMENT-MANOR-ASHAMENA-TSE APERA RING ROAD WITH A SPUR TO TAKOR VILLAGE SETTLEMENT IN KATSINA-ALA L.G.A (32KM)	-	200,000,000.00	-	200,000,000.00	0.00%
051701900100	23010118	PURCHASE OF 2 NO. HP SCANNERS	140,000.00	140,000.00	-	140,000.00	0.00%
051701900100	23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS AT BOTH CAMPUSES	350,000.00	350,000.00	-	350,000.00	0.00%
051701900100	23020114	CONSTRUCTION / PROVISION OF ROADS AT 2ND CAMPUS	400,000.00	400,000.00	-	400,000.00	0.00%
051701900100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES - 1 NO. BOREHOLE	560,000.00	560,000.00	-	560,000.00	0.00%
051701900100	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: CONSTRUCTION OF LAWN TENIS COURT AT 2ND CAMPUS	700,000.00	700,000.00	-	700,000.00	0.00%
051701900100	23010114	PURCHASE OF 3 NO HP COMPUTER PRINTERS	840,000.00	-	-	-	0.00%
051701900100	23010115	PURCHASE OF 3 NO. SHARP PHOTOCOPYING MACHINES	840,000.00	-	-	-	0.00%
051701900100	23010119	PURCHASE OF 1 NO SUMEC POWER GENERATING SET	840,000.00	840,000.00	-	840,000.00	0.00%
051701900100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	840,000.00	840,000.00	-	840,000.00	0.00%
051701900100	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT: PURCHASE OF INDOOR SPORTING EQUIPMENT (TABLE-TENIS)	1,050,000.00	1,050,000.00	-	1,050,000.00	0.00%
051701900100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY IN THE CAMPUS	1,120,000.00	1,120,000.00	-	1,120,000.00	0.00%
051701900100	23020116	CONSTRUCTION / PROVISION OF WATER-WAYS AT 2ND CAMPUS	1,120,000.00	1,120,000.00	-	1,120,000.00	0.00%
051701900100	23010113	PURCHASE OF 6 NO. HP COMPUTERS - LAPTOPS & DESKTOP	1,680,000.00	-	-	-	0.00%
051701900100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES - 2 NO. BOREHOLES	1,680,000.00	1,680,000.00	-	1,680,000.00	0.00%
051701900100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,750,000.00	1,791,717.56	1,791,717.56	-	100.00%
051701900100	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,750,000.00	5,250,000.00	5,250,000.00	-	100.00%
021500100100	23020113	OTHER STORAGE FACILITIES: Katsina-Ala (Township)	2,200,000.00	2,200,000.00	-	2,200,000.00	0.00%
051701900100	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: ZOOS, PARKS & RESERVES AT 2ND CAMPUS.	2,800,000.00	2,800,000.00	-	2,800,000.00	0.00%
051701900100	23030102	REHABILITATION / REPAIRS - ELECTRICITY AT 1ST CAMPUS	3,700,000.00	3,700,000.00	-	3,700,000.00	0.00%
051701900100	23010128	PURCHASE OF SECURITY EQUIPMENT - PROVISION OF SECURITY GADGETS FOR THE COLLEGE - CCTV	3,920,000.00	3,920,000.00	-	3,920,000.00	0.00%
021500100100	23020113	CONSTRUCTION / PROVISION OF WATER FACILITIES: Sprinkling & Dripping irrigation-Katsina-Ala	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
051701900100	23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS/1 NO. VANS	5,000,000.00	1,458,282.44	-	1,458,282.44	0.00%
022800100100	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS:Acquisition, Construction and furnishing of Office Accommodation for National Research Institute for Chemical Technology (NARICT)	6,070,000.00	6,070,000.00	-	6,070,000.00	0.00%
051701900100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS, TABLES, SAFE, FILE CABINETS, CUPBOARD, TELEVISION, AIR-CONDITIONERS, SHELVES & CEILING FANS	8,120,000.00	8,120,000.00	-	8,120,000.00	0.00%
051701900100	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: 2 BLOCKS OF 4 BEDROOM APARTMENTS	12,600,000.00	12,600,000.00	-	12,600,000.00	0.00%
051701900100	23050101	RESEARCH AND DEVELOPMENT: 2024 NCCE ACCREDITATION	34,820,000.00	34,820,000.00	-	34,820,000.00	0.00%
051701900100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: 1 NO. LECTURE THEATRE PERMANENT SITE	35,000,000.00	35,000,000.00	-	35,000,000.00	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - K/ALA ZONAL OFFICE	3,240,000.00	3,240,000.00	3,240,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-K/ALA LGEA	3,240,000.00	3,240,000.00	3,240,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 3 - K/ALA LGEA OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KATSINA-ALA ZONAL OFFICE.	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-K/ALA LGEA	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KATSINA-ALA LGEA.	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR KATSINA-ALA LGEA	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - K/ALA ZONAL OFFICE	10,408,000.00	10,408,000.00	10,408,000.00	-	100.00%
023400100100	23020101	CONSTRUCTION / PROVISION OF ROADS: Construction of Anyiin-Ugba-Amaafu-Abaji Road (79.0km) in Logo-K/Ala.	-	190,000,000.00	-	190,000,000.00	0.00%
051701900100	23010105	PURCHASE OF 3 NO. TOYOTA COROLLA 2019 MODEL MOTOR VEHICLES	45,000,000.00	-	-	-	0.00%
TOTAL			239,452,000.00	581,092,000.00	66,561,717.56	514,530,282.44	11.45%
Note 1b -	Zone A - BENUE NORTH EAST SENATORIAL ZONE - KONSHISHA LGA						
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-KONSHISHA	3,240,000.00	3,240,000.00	3,240,000.00	-	100.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KONSHISHA LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR KONSHISHA LGEA	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-KONSHISHA	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
021500100100	23020113	CONSTRUCTION / PROVISION OF WATER FACILITIES: Earth Dam at Konshisha	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
TOTAL			31,400,000.00	31,400,000.00	26,400,000.00	5,000,000.00	84.08%

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Note 1c - Zone A - BENUE NORTH EAST SENATORIAL ZONE - KWANDA LGA						
021500100100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Agric Farm at Adikpo	1,200,000.00	1,200,000.00	-	1,200,000.00 0.00%
021500100100	23010127	PURCHASE OF INDUSTRIAL EQUIPMENT: Procurement of Rice and Cassava Processing Machines	50,500,000.00	50,500,000.00	-	50,500,000.00 0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-KWANDE LGEA	3,240,000.00	3,240,000.00	3,240,000.00	- 100.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KWANDE LGEA.	9,064,000.00	9,064,000.00	9,064,000.00	- 100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-KWANDE LGEA	10,408,000.00	10,408,000.00	10,408,000.00	- 100.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR KWANDE LGEA	10,408,000.00	10,408,000.00	10,408,000.00	- 100.00%
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Kwande	12,400,000.00	12,400,000.00	1,505,674.50	10,894,325.50 12.14%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Land Development in Kwande	13,000,000.00	13,000,000.00	-	13,000,000.00 0.00%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Open and Closed Store and Stalls in Kwande	14,000,000.00	14,000,000.00	13,955,689.00	44,311.00 99.68%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Cassava Aggregation Centres in Kwande	35,000,000.00	35,000,000.00	-	35,000,000.00 0.00%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Bridges in Kwande	18,000,000.00	18,000,000.00	-	18,000,000.00 0.00%
031805100100	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: CONSTRUCTION OF JUGE'S OFFICIAL RESIDENCE AT EACH OF THE SENATORIAL ZONE IN THE STATE	1,050,000,000.00	1,300,000,000.00	399,801,867.00	900,198,133.00 30.75%
TOTAL			1,227,220,000.00	1,477,220,000.00	448,383,230.50	1,028,836,769.50 30.35%
Note 1d - Zone A - BENUE NORTH EAST SENATORIAL ZONE - LOGO LGA						
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-LOGO LGEA	3,240,000.00	3,240,000.00	3,240,000.00	- 100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-LOGO LGEA	7,720,000.00	7,720,000.00	7,720,000.00	- 100.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR LOGO LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	- 100.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR LOGO LGEA	7,720,000.00	7,720,000.00	7,720,000.00	- 100.00%
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Logo	12,400,000.00	12,400,000.00	3,560,000.00	8,840,000.00 28.71%
021510200100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: ELECTRIFICATION OF LOGO RICE MILL	6,000,000.00	6,000,000.00	-	6,000,000.00 0.00%
TOTAL			44,800,000.00	44,800,000.00	29,960,000.00	14,840,000.00 66.88%
Note 1e - Zone A - BENUE NORTH EAST SENATORIAL ZONE - UKUM LGA						
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-UKUM LGEA	3,240,000.00	3,240,000.00	3,240,000.00	- 100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-UKUM LGEA	7,720,000.00	7,720,000.00	7,720,000.00	- 100.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR UKUM LGEA	7,720,000.00	7,720,000.00	7,720,000.00	- 100.00%
023400100100	23010129	CONSTRUCTION / PROVISION OF ROADS: Construction of ZakiBiam-Afia-Gbeji Road (46.52km) in Ukum LGA.	-	290,000,000.00	-	290,000,000.00 0.00%
021500100100	23020113	OTHER STORAGE FACILITIES: Ukum (Mbayenge)	2,200,000.00	2,200,000.00	-	2,200,000.00 0.00%
TOTAL			20,880,000.00	310,880,000.00	18,680,000.00	292,200,000.00 6.01%
Note 1f - Zone A - BENUE NORTH EAST SENATORIAL ZONE - USHONGO LGA						
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-USHONGO LGEA	3,240,000.00	3,240,000.00	3,240,000.00	- 100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-USHONGO LGEA	7,720,000.00	7,720,000.00	7,720,000.00	- 100.00%
021510200100	23040101	TREE PLANTING: TREE PLANTING IN USHONGO (BNARDA)	3,000,000.00	3,000,000.00	-	3,000,000.00 0.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR USHONGO LGEA	7,720,000.00	7,720,000.00	7,720,000.00	- 100.00%
TOTAL			21,680,000.00	21,680,000.00	18,680,000.00	3,000,000.00 86.16%
Note 1g - Zone A - BENUE NORTH EAST SENATORIAL ZONE - VANDEIKYA LGA						
023400100100	23010129	CONSTRUCTION / PROVISION OF ROADS: Construction of Vandeikya-Kotiyough-Adikpo Road (32.0km) in V/Kya-Kwande LGAs.	-	1,500,000,000.00	815,036,852.80	684,963,147.20 54.34%
052100100100	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES:UPGRADING OF GENERAL HOSPITAL IN ZONE A TO SPECIALIST HOSPITAL	1,000,000,000.00	8,900,000,000.00	8,862,383,500.00	37,616,500.00 99.58%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR VANDEIKYA ZONAL OFFICE.	9,064,000.00	9,064,000.00	9,064,000.00	- 100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - VANDEIKYA ZONAL OFFICE	9,064,000.00	9,064,000.00	9,064,000.00	- 100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - VANDEIKYA ZONAL OFFICE	9,064,000.00	9,064,000.00	9,064,000.00	- 100.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR VANDEIKYA LGEA	7,720,000.00	7,720,000.00	7,720,000.00	- 100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 3 - VANDEIKYA LGEA OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	- 100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-VANDEIKYA LGEA	7,720,000.00	7,720,000.00	7,720,000.00	- 100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS- 50-VANDEIKYA LGEA	3,240,000.00	3,240,000.00	3,240,000.00	- 100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - VANDEIKYA ZONAL OFFICE	3,240,000.00	3,240,000.00	3,240,000.00	- 100.00%
021510200100	23040101	TREE PLANTING: TREE PLANTING IN VANDEIKYA (BNARDA)	3,800,000.00	3,800,000.00	-	3,800,000.00 0.00%

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021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Grandnut Processing Plant/Installation Equipment at Ihugh village Vandekyia	-	75,000,000.00	-	75,000,000.00	0.00%
023100100100	23020123	PROCUREMENT AND INSTALLATION OF STREET LIGHTS AT MBAWAR ROAD IN VANDEIKYA LGA		1,539,400,000.00	-	1,539,400,000.00	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - VANDEIKYA ZONAL OFFICE	3,240,000.00	3,240,000.00	3,240,000.00	-	100.00%
TOTAL			1,063,872,000.00	12,078,272,000.00	9,737,492,352.80	2,340,779,647.20	80.62%
Note 2a -	ZONE B - BENUE NORTH WEST SENATORIAL ZONE - BURUKU LGA						
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-BURUKU LGEA	3,240,000.00	3,240,000.00	3,240,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-BURUKU LGEA	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR BURUKU LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR BURUKU LGEA	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 5 - BURUKU LGEA OFFICE	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
023400100100	23020114	CONSTRUCTION / PROVISION OF ROADS: Construction of Abuku-Ortese-Jingir-Ugah-Iorchor Road, with Jingir-Tyogbenda Wombo as spur (41.0km) in Buruku LGA.	-	1,000,000,000.00	810,002,174.33	189,997,825.67	81.00%
021510200100	23040101	TREE PLANTING: TREE PLANTING IN BURUKU (BNARDA)	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
TOTAL			38,964,000.00	1,038,964,000.00	845,466,174.33	193,497,825.67	81.38%
Note 2b -	ZONE B - BENUE NORTH WEST SENATORIAL ZONE - GBOKO LGA						
021502100100	23050102	COMPUTER SOFTWARE ACQUISITION (ANTIVIRUS AND OTHERS) AT AOPOLY, YANDEV	70,000.00	1,070,000.00	20,000.00	1,050,000.00	1.87%
021502100100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: EXTENSION OF WATER TO THE ANIMAL SLAUGHTER SLAB AT AOPOLY, YANDEV.	92,400.00	92,400.00	-	92,400.00	0.00%
021502100100	23010115	PURCHASE OF PHOTOCOPYING MACHINES: PROVISION OF 2NO. OFFICE PHOTOCOPIERS AT AOPOLY, YANDEV	596,631.00	-	-	-	0.00%
021502100100	23010114	PURCHASE OF COMPUTER PRINTERS: PURCHASE OF 1NO. COMPUTER PRINTER, YANDEV	631,040.00	-	-	-	0.00%
021502100100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: BOREHOLES AND OTHER WATER FACILITIES AT AOPOLY, YANDEV.	672,000.00	672,000.00	-	672,000.00	0.00%
021502100100	23010113	PURCHASE OF COMPUTERS: PURCHASE OF 3NO. COMPUTERS, YANDEV	967,260.00	-	-	-	0.00%
021502100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RE-MODELING THE ROOF OF THE OFFICE BLOCK FOR ANIMAL HUSBANDRY AND ANIMAL HEALTH DEPTS AT AOPOLY, YANDEV.	1,334,585.00	1,334,585.00	-	1,334,585.00	0.00%
021502100100	23010119	PURCHASE OF POWER GENERATING SET: PURCHASE OF (200KVA) GENERATOR	1,344,000.00	1,344,000.00	-	1,344,000.00	0.00%
021502100100	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES: AMBULANCE - REFURBISHMENT AND CONVERSION OF ABANDONED 504 STATION WAGON CAR TO AN AMBULANCE FOR THE POLYTECHNIC CLINIC, YANDEV.	1,344,000.00	5,344,000.00	-	5,344,000.00	0.00%
021502100100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIR/REPLACEMENT OF SEATS IN 22 LECTURE ROOMS AT SCHOOL OF AGRICULTURE AOPOLY, YANDEV.	1,386,000.00	1,386,000.00	-	1,386,000.00	0.00%
021502100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF CROP PROCESSING LABORATORY AND HYDRAULICS/HYDROLOGY LABORATORY AT SCHOOL OF ENGINEERING, YANDEV.	1,662,983.00	1,662,983.00	120,000.00	1,542,983.00	7.22%
021502100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF A BLOCK OF 2 STORES FOR PRODUCE AND FARM IMPLEMENT STORAGE AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	1,702,260.00	5,702,260.00	-	5,702,260.00	0.00%
021502100100	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: CONSTRUCTION OF VOLLEYBALL , BASKETBALL AND TENNIS COURTS AT AOPOLY, YANDEV.	2,016,000.00	2,016,000.00	-	2,016,000.00	0.00%
021502100100	23050101	RESEARCH AND DEVELOPMENT: MODERN FARM TECHNOLOGY AT AOPOLY, YANDEV	2,020,000.00	2,020,000.00	-	2,020,000.00	0.00%
021502100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF THE OFFICE COMPLEX: 20 TABLES WITH SIDE DRAWER (45,000X 20 = 900,000), 20 EXECUTIVE CHAIRS (65,000 X 20 = 1,300,000), 20 VISITORS' CHAIR (20,000 X 20 = 400,000) AT SCHOOL OF MGT. SCIENCES, AOPOLY, YANDEV.	2,184,000.00	2,184,000.00	-	2,184,000.00	0.00%
021502100100	23010119	PURCHASE OF POWER GENERATING SET: (20KVA) FOR COMPUTER SCIENCE LAB AT SCH. OF SCI. & VOC. STUDIES, AOPOLY, YANDEV.	2,352,000.00	2,352,000.00	-	2,352,000.00	0.00%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: ROOFING OF 2NO. CATTLE PEN BLOCKS AND PROVISION OF FENCING AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	2,550,926.00	2,550,926.00	-	2,550,926.00	0.00%
021502100100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIR/FIXING OF WINDOWS ON 20 CLASSROOMS AND COLLEGE CLINIC AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	2,815,974.00	2,815,974.00	-	2,815,974.00	0.00%
021502100100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: LEARNING AIDS / MEDICAL EQUIPMENT AT AOPOLY, YANDEV	3,024,000.00	3,024,000.00	-	3,024,000.00	0.00%
021502100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF THE CONFERENCE HALL WITH 20 CAPACITY CONFERENCE TABLE AND 10NO EXTRA CHAIRS FOR GOVERNING COUNCIL, MANAGEMENT OR ACADEMIC BOARD MEETINGS AT AOPOLY, YANDEV.	3,108,000.00	3,108,000.00	355,000.00	2,753,000.00	11.42%
021502100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF BSD OFFICE BLOCK AT AOPOLY, YANDEV.	3,360,000.00	3,360,000.00	-	3,360,000.00	0.00%
021502100100	23030113	REHABILITATION / REPAIRS - ROADS: UPGRADING / REHABILITATION OF EXISTING CAMPUS ROADS AT AOPOLY, YANDEV.	3,360,000.00	3,360,000.00	-	3,360,000.00	0.00%
021502100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: COMPLETION OF AET/BAM BLOCK AT AOPOLY, YANDEV.	4,032,000.00	4,032,000.00	-	4,032,000.00	0.00%
021502100100	23020111	CONSTRUCTION / PROVISION OF LIBRARIES: CONSTRUCTION OF E-LIBRARY AT AOPOLY, YANDEV.	4,032,000.00	4,032,000.00	-	4,032,000.00	0.00%

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021502100100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: PROVISION OF WATER AT THE HOME AND RURAL ECONOMICS WITH FENCING AT SCH. OF SCI. & VOC. STUDIES AT AOPOLY, YANDEV.	4,120,200.00	4,120,200.00	170,000.00	3,950,200.00	4.13%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: EQUIPPING OF COMPUTER ENGINEERING LABORATORY AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	4,900,000.00	4,900,000.00	-	4,900,000.00	0.00%
021502100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF CPT BLOCK AT AOPOLY, YANDEV.	5,376,000.00	5,376,000.00	-	5,376,000.00	0.00%
021502100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF OFFICES WITH CHAIRS, TABLES, SAFES/FILE CABINETS / CUPBOARDS, TELEVISION SETS, AIR-CONDITIONER, SHELVES, REFRIGERATORS AT AOPOLY, YANDEV.	5,611,200.00	5,611,200.00	690,000.00	4,921,200.00	12.30%
021502100100	23010104	PURCHASE OF MOTOR CYCLES:- 2 NO MOTOR CYCLES @ N350,000 & 2 NO BICYCLES @ N150,000	5,700,000.00	-	-	-	0.00%
021502100100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT FOR VARIOUS LABORATORIES OF COMPUTER ENGINEERING AT AOPOLY, YANDEV	5,747,938.00	5,747,938.00	132,000.00	5,615,938.00	2.30%
021502100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: RE-ROOFING OF THE REGISTRY OFFICE BLOCK AT AOPOLY, YANDEV.	7,921,200.00	7,921,200.00	-	7,921,200.00	0.00%
021502100100	23010113	PURCHASE OF COMPUTERS: PROVISION OF OTHER ICT EQUIPMENT, YANDEV	8,064,000.00	-	-	-	0.00%
021502100100	23010108	PURCHASE OF BUSES: PURCHASE OF 1NO. BUS FOR USE BY BOTH STAFF AND STUDENTS FOR EXCURSIONS, ATTENDANCE OF CONFERENCES.	8,400,000.00	-	-	-	0.00%
021502100100	23010119	PURCHASE OF POWER GENERATING SET: (150KVA) GENERATOR AT AOPOLY, YANDEV.	8,820,000.00	8,820,000.00	-	8,820,000.00	0.00%
021502100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RE-CONSTRUCTION OF THE ROOF OF THE 405 CAPACITY AUDITORIUM AT AOPOLY, YANDEV.	8,942,577.00	8,942,577.00	-	8,942,577.00	0.00%
021502100100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF 3 CLASSROOM BLOCKS/AUDITORIUM AT AOPOLY, YANDEV.	10,752,000.00	10,752,000.00	-	10,752,000.00	0.00%
021500100100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Swine/Crops improvement project, Yandev	12,240,000.00	12,240,000.00	-	12,240,000.00	0.00%
021502100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1NO. OFFICE COMPLEX FOR LECTURERS AT SCH. OF SCI. & VOC. STUDIES AT AOPOLY, YANDEV.	12,600,000.00	12,600,000.00	-	12,600,000.00	0.00%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1NO. BLOCK OF 4 LABORATORIES (60M2 EACH) FOR COMPUTER ENGINEERING AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	13,440,000.00	13,440,000.00	-	13,440,000.00	0.00%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1NO. BLOCK OF 4 LABORATORIES (60M2 EACH) FOR ELECTROCAL/ELECTRONICS ENGINEERING AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	13,440,000.00	13,440,000.00	-	13,440,000.00	0.00%
021502100100	23010105	PURCHASE OF MOTOR VEHICLES: PURCHASE OF 2 MOTOR VEHICLES + 1 NO SALOON CAR.	15,408,000.00	-	-	-	0.00%
021502100100	23050103	MONITORING AND EVALUATION (NBTE, COREN) AT AOPOLY, YANDEV	17,500,000.00	17,500,000.00	-	17,500,000.00	0.00%
021502100100	23010128	PURCHASE OF SECURITY EQUIPMENT: PURCHASE AND INSTALLATION OF SECURITY EQUIPMENTS AT AOPOLY, YANDEV	21,528,640.00	21,528,640.00	-	21,528,640.00	0.00%
021502100100	23010106	PURCHASE OF VANS: PURCHASE OF 2NO HILUX VAN FOR OFFICIAL FUNCTIONS BY THE RECTOR AND OTHER MANAGEMENT STAFF AT AOPOLY.	22,800,000.00	-	-	-	0.00%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION AND FURNISHING OF NUTRITION LABORATORY AT SCH. OF SCI. & VOC. STUDIES, AOPOLY, YANDEV.	25,200,000.00	25,200,000.00	-	25,200,000.00	0.00%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: EQUIPING OF ELECTRICAL/ELECTRONICS ENGINEERING LABORATORIES AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	30,661,680.00	30,661,680.00	-	30,661,680.00	0.00%
021502100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF LECTURE THEATRE AT AOPOLY, YANDEV	52,500,000.00	52,500,000.00	-	52,500,000.00	0.00%
021502100100	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: PURCHASE OF AGRICULTURAL EQUIPMENTS (ATVET INTERVENTION) AT AOPOLY YANDEV	422,821,403.50	422,821,403.50	-	422,821,403.50	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GBOKO LGEA	3,240,000.00	3,240,000.00	3,240,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - GBOKO ZONAL OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - GBOKO ZONAL OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 6 - GBOKO LGEA OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-GBOKO LGEA	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - GBOKO ZONAL OFFICE	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GBOKO ZONAL OFFICE.	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GBOKO LGEA	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GBOKO LGEA.	10,408,000.00	10,408,000.00	10,408,000.00	-	100.00%
026000100100	23030118	RENOVATION OF BAYING CENTRE AT GBOKO	15,000,000.00	15,000,000.00	-	15,000,000.00	0.00%
021500100100	23020113	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Weather Data Station, Gboko (Central)	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
051400100100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES - 1 NO. BOREHOLES & OTHER WATER FACILITIES: BORE HOLE FOR REMAND HOME GBOKO	2,000,000.00	2,000,000.00	-	2,000,000.00	0.00%
025400100100	23020114	CONSTRUCTION OF AKUMBA JUNCTION HIGH TENSION-KUKWA-AUMAZWA (30KM) IN GBOKO L.G.A	-	543,181,372.40	-	543,181,372.40	0.00%
025400100100	23020114	CONSTRUCTION OF TYOTSAR (MKOVUR)-UKYOUGH BRIDGE-PAKYA BRIDGE-AGBUDU-UMAA CULVERT-UKYONGU BRIDGE- ANCHIIHA MARKET 8.8KM IN GBOKO L.G.A	-	500,000,000.00	-	500,000,000.00	0.00%
025400100100	23020103	ELECTRIFICATION OF ATEKU SETTLEMENT IN GBOKO L.G.A	-	299,259,693.52	-	299,259,693.52	0.00%
021502100100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: (ATVET INTERVENTION) AT AOPOLY, YANDEV	502,151,413.00	502,151,413.00	-	502,151,413.00	0.00%
TOTAL			1,388,368,310.50	2,677,242,445.42	74,551,000.00	2,602,691,445.42	2.78%

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Note 2c - ZONE B - BENUE NORTH WEST SENATORIAL ZONE - GUMA LGA						
021500100100	23020113	OTHER STORAGE FACILITIES: Guma (Agasha)	2,200,000.00	2,200,000.00	-	2,200,000.00 0.00%
021500100100	23020113	CONSTRUCTION / PROVISION OF WATER FACILITIES: Sprinkling & Dripping irrigation-Guma	5,000,000.00	5,000,000.00	-	5,000,000.00 0.00%
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Guma	12,400,000.00	12,400,000.00	583,620.00	11,816,380.00 4.71%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GUMA LGEA	9,064,000.00	9,064,000.00	9,064,000.00	- 100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-GUMA LGEA	9,064,000.00	9,064,000.00	9,064,000.00	- 100.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GUMA LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	- 100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GUMA LGEA	3,240,000.00	3,240,000.00	3,240,000.00	- 100.00%
021500100100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Livestock at Guma	40,100,000.00	-	-	- 0.00%
TOTAL			88,788,000.00	48,688,000.00	29,671,620.00	19,016,380.00 60.94%
Note 2d - ZONE B - BENUE NORTH WEST SENATORIAL ZONE - GWER EAST LGA						
021500100100	23020113	OTHER STORAGE FACILITIES: Gwer (Aliade Town)	2,200,000.00	2,200,000.00	-	2,200,000.00 0.00%
021500100100	23020113	CONSTRUCTION / PROVISION OF WATER FACILITIES: Earth Dams at G/East (Aliade)	5,000,000.00	5,000,000.00	-	5,000,000.00 0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GWER/E LGEA	3,240,000.00	3,240,000.00	3,240,000.00	- 100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-GWER/E LGEA	7,720,000.00	7,720,000.00	7,720,000.00	- 100.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GWER EAST LGEA	7,720,000.00	7,720,000.00	7,720,000.00	- 100.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GWER-EAST LGEA.	9,064,000.00	9,064,000.00	9,064,000.00	- 100.00%
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in G/East	12,400,000.00	12,400,000.00	-	12,400,000.00 0.00%
022200100100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF RICE MILL DESTONER, CLEANER AND SEPERATOR FOR RICE MILL IN ALIADE, GWER EAST	150,000,000.00	150,000,000.00	147,248,659.16	2,751,340.84 98.17%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Cassava Aggregation Centres in Aliade Gwer East	35,000,000.00	35,000,000.00	-	35,000,000.00 0.00%
021500100100	23010127	PURCHASE OF AGRICULTURAL INPUTS: Purchase of 100Nos cattle & feeds, RAAV	12,383,200.00	12,383,200.00	-	12,383,200.00 0.00%
TOTAL			244,727,200.00	244,727,200.00	174,992,659.16	69,734,540.84 71.51%
Note 2e - ZONE B - BENUE NORTH WEST SENATORIAL ZONE - GWER WEST LGA						
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GWER/W LGEA	3,240,000.00	3,240,000.00	3,240,000.00	- 100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-GWER/W LGEA	7,720,000.00	7,720,000.00	7,720,000.00	- 100.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GWER-WEST LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	- 100.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GWER WEST LGEA	7,720,000.00	7,720,000.00	7,720,000.00	- 100.00%
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in G/West	12,400,000.00	12,400,000.00	5,350,666.31	7,049,333.69 43.15%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Open and Closed Store and Stalls in Gwer-West	14,000,000.00	14,000,000.00	13,955,689.00	44,311.00 99.68%
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Bridges in Gwer-West	18,000,000.00	18,000,000.00	-	18,000,000.00 0.00%
TOTAL			70,800,000.00	70,800,000.00	45,706,355.31	25,093,644.69 64.56%
Note 2f - ZONE B - BENUE NORTH WEST SENATORIAL ZONE - MAKURDI LGA						
022000700100	23010114	PURCHASE OF 5NO HP LASERJET COMPUTER PRINTERS	-	3,713,000.00	2,200,000.00	1,513,000.00 59.25%
023400100100	23020114	CONSTRUCTION / PROVISION OF ROADS: Maintenance of Railway Level Crossing in the State.	-	2,100,000.00	-	2,100,000.00 0.00%
023400100100	23020114	CONSTRUCTION / PROVISION OF ROADS: Rehabilitation/ Emergency Repairs of Rural and Urban Roads.	-	200,000,000.00	-	200,000,000.00 0.00%
023400100100	23020114	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Former Lobi Bank for BIRS	-	500,000.00	-	500,000.00 0.00%
022800100100	23010131	PURCHASE OF FIXED ASSETS: PURCHASE OF NAVIGATIONAL EQUIPMENT: Procurement of 1unit of GPS at 75,000 MEST Makurdi	75,000.00	75,000.00	-	75,000.00 0.00%
051705700100	23010118	PURCHASE OF 2. NO. SCANNERS	84,000.00	84,000.00	-	84,000.00 0.00%
023800100100	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES SPECIALISED RESEARCH EQUIPMENT (e.g. SATELLITE)	93,646.00	93,646.00	-	93,646.00 0.00%
022200100100	23050102	COMPUTER SOFTWARE ACQUISITION: ACQUISITION OF COMPUTER SOFTWARES FOR COMMERCE & INDUSTRY, MAKURDI	150,000.00	150,000.00	-	150,000.00 0.00%
022800100100	23010112	PURCHASE OF FIXED ASSETS: Purchase of 2No. Refrigerators at 100,000 for MEST Departments Makurdi	200,000.00	200,000.00	-	200,000.00 0.00%
031801100100	23010118	Purchase of One (1) Scanner (HP Scanjet Pro 2500 F1) for the Office of the Secretary	210,000.00	29,210,000.00	2,999,600.00	26,210,400.00 10.27%
051705700100	23010115	PURCHASE OF 3 NO. PHOTOCOPIING MACHINES	210,000.00	-	-	- 0.00%
031805200100	23010118	PURCHASE OF 5 NO. SCANNERS (CANNON SCANNER-UDE 120) FOR THE OFFICE OF SOME JUDGES	224,001.40	4,224,001.40	-	4,224,001.40 0.00%
051705700100	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	245,000.00	245,000.00	-	245,000.00 0.00%
022800100100	23010112	PURCHASE OF FIXED ASSETS: Purchase of 5No. Air Conditioners at 250,000 at DPRS MEST Makurdi.	250,000.00	250,000.00	-	250,000.00 0.00%
031801100100	23010117	Purchase of Three (3) Shredding Machine (Panasonic Shredding Machine) For the Office of the Permanent Secretary, Director Admin. & Supply and Director Finance & Accounts	280,000.00	400,000.00	-	400,000.00 0.00%
051702100200	23010118	PURCHASE OF 3 NO. HP SCANNERS	300,000.00	300,000.00	-	300,000.00 0.00%
022000800100	23010117	PURCHASE OF 4 NO. 915 GENERATION HAND SHREDDER FOR CHAIRMAN, B/SEC, DAF & DFA)	301,000.00	301,000.00	-	301,000.00 0.00%

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051705700100	23010114	PURCHASE OF COMPUTER PRINTERS: 1 NO. EACH OF COLOUR, INK-JET & LASERJETS	350,000.00	-	-	-	0.00%
022800100100	23010112	PURCHASE OF FIXED ASSETS:Purchase of 5No. Satellite decoder sets for BEST CENTRE @ 75,000	400,000.00	400,000.00	-	400,000.00	0.00%
051705700100	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT: PROCUREMENT OF SPORTING EQUIPMENT, KITS ETC	455,000.00	455,000.00	-	455,000.00	0.00%
022200100100	23010119	PURCHASE OF POWER GENERATING SET: PURCHASE OF 1NO.POWER GENERATING SET FOR THE HEADQUARTERS IN MAKURDI	500,000.00	500,000.00	-	500,000.00	0.00%
022800100100	23010117	PURCHASE OF FIXED ASSETS:Purchase of 2No. Shredding Machines at 750, 000 for MEST Hqtrs Makurdi.	500,000.00	500,000.00	-	500,000.00	0.00%
025400100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 1NO. AIR CONDITIONER FOR THE MINISTRY	500,000.00	500,000.00	-	500,000.00	0.00%
031805200100	23010128	PURCHASE OF CCTV, METAL DETECTORS AT THE COURT & JUDGES QUARTERS	516,008.40	2,060,008.40	-	2,060,008.40	0.00%
052102600100	23010117	PURCHASE OF 5 NO. SHREDDING MACHINES	539,000.00	539,000.00	-	539,000.00	0.00%
051702100200	23010114	PURCHASE OF 3 NO. HP COMPUTERS PRINTERS - COLOUR, LASERJET	554,400.00	-	-	-	0.00%
051705700100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 5 NO. REFRIGERATORS WITH ACCESSORIES (STABILIZERS, EXTENSION CABLES ETC)	560,000.00	560,000.00	-	560,000.00	0.00%
031805200100	23010117	PURCHASE OF 3 NO. SHREDDING MACHINES (MODEL JP - 880C) FOR THE OFFICE OF SOME JUDGES	560,001.40	8,560,001.40	-	8,560,001.40	0.00%
051702100200	23050101	RESEARCH AND DEVELOPMENT: INFANT MORTALITY RATE	587,370.00	587,370.00	-	587,370.00	0.00%
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Greenhouse, Gaadi	592,000.00	592,000.00	-	592,000.00	0.00%
022000800100	23010118	PURCHASE OF 4 NO. EPSON PERFECTION V19 SHARP SCANNER FOR CHAIRMAN, DAF, B/SEC, & DFA)	700,000.00	700,000.00	-	700,000.00	0.00%
051705700100	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	700,000.00	700,000.00	-	700,000.00	0.00%
051705700100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIRS OF DILAPIDATED CEILING, COLLAPSED WALLS AND LOURVES AND WIRING OF THE EXISTING CLASSROOM.	700,000.00	700,000.00	-	700,000.00	0.00%
031805200100	23010114	PURCHASE OF 5 NO. PRINTERS (HP LASER-JET PRO M4040 PRINTER) FOR THE OFFICE OF SOME JUDGES AND DIRECTORS	716,802.80	12,716,802.80	-	12,716,802.80	0.00%
022800100100	23010112	PURCHASE OF FIXED ASSETS:Purchase of 10No. Satellite decoder sets for MEST Directorates@ 75,000	720,000.00	720,000.00	-	720,000.00	0.00%
052102600100	23010118	PURCHASE OF 2NO. HP SCANNERS - MBMCH	732,690.00	732,690.00	200,000.00	532,690.00	27.30%
051705700100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 5 UNIT OF 1.5 HP SPLIT AIR-CONDITONERS WITH ACCESSORIES	770,000.00	770,000.00	-	770,000.00	0.00%
025400100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TELEVISION SETS: PLASMA TV FOR THE MINISTRY	800,000.00	-	-	-	0.00%
031805200100	23010115	PURCHASE OF 3 NO. PHOTOCOPIING MACHINES (SHARP AR 6020) FOR THE OFFICE OF SOME JUDGES	815,279.60	16,815,279.60	-	16,815,279.60	0.00%
022800100100	23010112	PURCHASE OF FIXED ASSETS:Purchase of 8No. Television sets for MEST @ 480,000	840,000.00	840,000.00	-	840,000.00	0.00%
023800100100	23050101	RESEARCH AND DEVELOPMENT: Cordination and Preparation of Sectoral Policies in the MDAs	875,000.00	875,000.00	-	875,000.00	0.00%
023800400100	23010113	Purchase of 28Nos internet Modem routers for new office both HQTRS and 23 Local government	880,000.00	-	-	-	0.00%
022000100100	23010128	PURCHASE OF SECURITY EQUIPMENT: SECURITY INSTALLATIONS / EQUIPMENT FOR THE MINISTRY	890,400.00	890,400.00	-	890,400.00	0.00%
023800100100	23010124	PURCHASE OF PROJECTORS: 2 No. of Projectors for Training @350,000 each	940,552.37	940,552.37	-	940,552.37	0.00%
021500100100	23050101	Implementation of National Livestock Transformation Project (NLTP), Makurdi	1,000,000.00	1,000,000.00	-	1,000,000.00	0.00%
022800100100	23010112	PURCHASE OF FIXED ASSETS: Purchase of 150No. Office Chairs For MEST HQTRS at 70,000	1,000,000.00	1,000,000.00	-	1,000,000.00	0.00%
025400200100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH (8 NO.) TELEVISION SETS.	1,000,000.00	1,000,000.00	-	1,000,000.00	0.00%
051702100200	23010124	PURCHASE OF TEACHING/LEARNING EQUIPMENT: (PROJECTORS TO FACILITATE TEACHING AND LEARNING)	1,000,000.00	1,000,000.00	208,000.00	792,000.00	20.80%
051705700100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 5 NO. ROOM AIR CONDITIONERS WITH ACCESSORIES	1,015,000.00	1,015,000.00	-	1,015,000.00	0.00%
031801100100	23010114	Purchase of Three (3) Computers Printers (Hp Laser Jet P2035)	1,050,000.00	1,050,000.00	-	1,050,000.00	0.00%
051705700100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 10 NO. COLOUR LED TV SETS	1,050,000.00	1,050,000.00	-	1,050,000.00	0.00%
051705700100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,050,000.00	1,050,000.00	-	1,050,000.00	0.00%
051705700100	23010128	PURCHASE OF SECURITY EQUIPMENT--PROVISION OF SECURITY GADGETS FOR THE POLY - CCTV CAMERA ETC.	1,050,000.00	1,050,000.00	-	1,050,000.00	0.00%
051705700100	23010130	PURCHASE OF RECREATIONAL FACILITIES: LANDSCAPING OF NEW FOOTBALL FIELD, VOLLEYBALL & BASKETBALL PITCHES ETC. IN THE SCHOOL.	1,050,000.00	1,050,000.00	-	1,050,000.00	0.00%
051705700100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 8 NO. PUBLIC ADDRESS SYSTEMS WITH RECEIVERS, MICROPHONES, AMPLIFIERS & DECK PLAYERS	1,195,000.00	1,195,000.00	-	1,195,000.00	0.00%
022800100100	23010112	PURCHASE OF FIXED ASSETS:Purchase of 29No. Refrigerators at 250,000 for MEST Departments Makurdi	1,200,000.00	1,200,000.00	-	1,200,000.00	0.00%
022800100100	23010112	PURCHASE OF FIXED ASSETS:Purchase of 25No. Air Conditioners at 450,000 at MEST Makurdi.	1,250,000.00	1,250,000.00	-	1,250,000.00	0.00%
022800100100	23010112	PURCHASE OF FIXED ASSETS:Purchase of 250No. Computer Chairs at 15,000 for Computer Based Test Center, CBTC Makurdi	1,250,000.00	1,250,000.00	-	1,250,000.00	0.00%
022800100100	23010112	PURCHASE OF FIXED ASSETS:Purchase of Uninterrupted power supply (UPS) Gargets @#50,000 for DPRS and Energy Directorates MEST MKD	1,250,000.00	1,250,000.00	-	1,250,000.00	0.00%
023800100100	23050103	MONITORITION AND EVALUATION: Monitoring and Evaluation of Projects Implementation and Feasibility Studies in the State	1,312,500.00	1,312,500.00	-	1,312,500.00	0.00%
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Agro-Processing Productivity Enhancement Support and Livelihood Improvement Support Project (APPEALS)	1,400,000.00	1,400,000.00	-	1,400,000.00	0.00%
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Special Agro- Processing Zone Project (SAPZ)	1,400,000.00	1,400,000.00	-	1,400,000.00	0.00%

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031801100100	23010113	Purchase of Three (3) Computers (HP Intel) For the Office of the Permanent Secretary, Director Admin. & Supply and Director Finance & Accounts	1,400,000.00	560,000.00	-	560,000.00	0.00%
031801100100	23010115	Purchase of One (1) Photocopying Machine (Sharp AR-6020V)	1,400,000.00	1,400,000.00	556,000.00	844,000.00	39.71%
051705700100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF SUNDRY BASIC ELECTRICITY, MEASUREMENT AND INSTRUMENTAL ON LABORATORY	1,444,800.00	1,444,800.00	-	1,444,800.00	0.00%
051702100200	23010128	PURCHASE OF SECURITY EQUIPMENT: (CCTV CAMERA, SCANNERS, LED TOUCH LIGHTS ETC)	1,500,000.00	3,000,000.00	1,800,000.00	1,200,000.00	60.00%
031805200100	23010113	PURCHASE OF 3 NO. COMPUTERS (HP ALL-IN-ONE DESKTOP) FOR THE OFFICE OF SOME JUDGES AND DIRECTORS	1,500,011.00	5,456,000.00	4,228,000.00	1,228,000.00	77.49%
051705700100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: BIOLOGY / GEOLOGY LABORATORY	1,540,000.00	1,540,000.00	-	1,540,000.00	0.00%
051705700100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF MILLIAMMETERS, GALVANOMETERS, OHMMETERS, VOLTMETER, WATTMETER, TESTERS ETC	1,540,350.00	1,540,350.00	-	1,540,350.00	0.00%
026000100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 2NO. CHAIRS, 1NO. TABLE, 1NO. SAFE, 1NO. FILE CABINET, 1NO. CUPBOARD, 1NO. TELEVISION SET, 1NO. AIR-CONDITIONER, 1NO. SHELVES, 5NO. CEILING FANS & 1NO. REFRIGERATOR FOR THE MINISTRY	1,632,400.00	1,632,400.00	-	1,632,400.00	0.00%
022000800100	23010125	PURCHASE OF TAX ADMINISTRATION BOOKS FOR CORPORATE HQ LIBRARY	1,750,000.00	1,750,000.00	-	1,750,000.00	0.00%
025000100100	23050104	ANNIVERSARIES/CELEBRATIONS: SPECIAL DAYS CELEBRATIONS	1,750,000.00	1,750,000.00	-	1,750,000.00	0.00%
051705700100	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,750,000.00	1,750,000.00	-	1,750,000.00	0.00%
051705700100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: PHYSICS / CHEMISTRY LABORATORY	1,750,000.00	1,750,000.00	-	1,750,000.00	0.00%
051702100300	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES - WATER PUMPING MACHINES	1,800,000.00	1,800,000.00	1,788,000.00	12,000.00	99.33%
051705700100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: FORMER AUDITORIUM/COUNCIL HALL	1,960,000.00	1,960,000.00	-	1,960,000.00	0.00%
051705700100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'C & D'	1,960,000.00	1,960,000.00	-	1,960,000.00	0.00%
022800100100	23010113	PURCHASE OF FIXED ASSETS: Purchase of 5No. Uninterrupted Power Supply (UPS) Gadget at 75,000 for DPRS/Energy Directorates Offices MEST Makurdi	2,000,000.00	2,000,000.00	-	2,000,000.00	0.00%
022800100100	23010112	PURCHASE OF FIXED ASSETS: Purchase of 10No. Office Chairs For 10 Directorates, PS, and HC at MEST MKD.	2,000,000.00	2,000,000.00	-	2,000,000.00	0.00%
022800100100	23020101	PURCHASE OF FIXED ASSETS: Purchase of 5No. Television sets for BEST CENTRE @ 480,000	2,000,000.00	2,000,000.00	-	2,000,000.00	0.00%
022800100100	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS: Construction of Car Park at at MEST Headquarters	2,000,000.00	2,000,000.00	-	2,000,000.00	0.00%
022800100100	23050104	ANNIVERSARIES AND CELEBRATIONS: National Council on Science, Technology and Innovation (NCSTI)	2,000,000.00	2,000,000.00	-	2,000,000.00	0.00%
025400200100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH SAFES/FILE CABINETS/CUPBOARDS	2,000,000.00	2,000,000.00	-	2,000,000.00	0.00%
025400200100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH (15 NO.) AIR-CONDITIONERS.	2,000,000.00	2,000,000.00	-	2,000,000.00	0.00%
025000100100	23050103	MONITORING AND EVALUATION: MONITORING & EVALUATION OF ONGOING PROJECTS AND PROGRAMS OF THE COMMISSION	2,100,000.00	2,100,000.00	-	2,100,000.00	0.00%
051705700100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: SERVICING OF 3 BOREHOLES FOR WATER SUPPLY	2,100,000.00	2,100,000.00	-	2,100,000.00	0.00%
022800100100	23050104	RESEARCH/DEVELOPMENT: Inspection of Sc. & Tech. Labs and Workshop Equip. in Sc and Tech. Schs.	2,300,000.00	2,300,000.00	-	2,300,000.00	0.00%
051705700100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF OFFICE TABLES FOR ALL DEPARTMENTS, CLASSROOMS & STAFF ROOMS	2,450,000.00	2,450,000.00	-	2,450,000.00	0.00%
022200100100	23050101	SERVICE CONCESSION ASSETS (PPP): COMMUNITY APPRENTICESHIP SCHEME	2,500,000.00	2,500,000.00	-	2,500,000.00	0.00%
051702100300	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	2,550,000.00	2,550,000.00	-	2,550,000.00	0.00%
051705700100	23010113	COMPUTERS: INTERNET NETWORK CONNECTION WITH NETWORK INTERFACE (LAN & WAN) WITH 1 YEAR SUBSCRIPTION	2,600,000.00	-	-	-	0.00%
023800100100	23050101	RESEARCH AND DEVELOPMENT: Manpower Survey	2,625,000.00	2,625,000.00	-	2,625,000.00	0.00%
023800100100	23050101	RESEARCH AND DEVELOPMENT: Price Income and Productivity Survey.(PIP)	2,625,000.00	2,625,000.00	-	2,625,000.00	0.00%
022800100100	23050104	ANNIVERSARIES AND CELEBRATIONS: Annual National Conf. of Nigeria association of Technical Teachers	2,700,000.00	2,700,000.00	-	2,700,000.00	0.00%
051705700100	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES: SCHOOL CLINIC	2,800,000.00	2,800,000.00	-	2,800,000.00	0.00%
051705700100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REGISTRY / RTV BLOCKS	2,800,000.00	2,800,000.00	-	2,800,000.00	0.00%
021510200100	23040101	TREE PLANTING: TREE PLANTING IN MAKURDI (BNARDA)	2,800,000.00	2,800,000.00	-	2,800,000.00	0.00%
052102600100	23010114	PURCHASE OF 6 NO. COMPUTER PRINTERS - COLOUR, DESKJET & LASERJET	2,839,000.00	5,068,937.50	5,058,937.50	10,000.00	99.80%
051705700100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: CHIEF SECURITY OFFICE/FORMER BSU LECTURE HALLS	2,870,000.00	2,870,000.00	-	2,870,000.00	0.00%
051705700100	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: FOOTBALL FIELD WITH TRACKS, LAWN TENNIS, VOLLEY BALL COURT WITH ALL NECESSARY KITS, BALLS AND JERSEY.	2,889,600.00	2,889,600.00	-	2,889,600.00	0.00%
051705700100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: COMPUTER BUILDING / COUNCIL HALL	2,940,000.00	2,940,000.00	-	2,940,000.00	0.00%
051705700100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: MAIN AUDITORIUM/ACADEMIC OFFICE	2,940,000.00	2,940,000.00	-	2,940,000.00	0.00%
051705700100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: MAKURDI HOSTEL	2,940,000.00	2,940,000.00	-	2,940,000.00	0.00%
022000100100	23020125	CONSTRUCTION OF POWER GENERATING PLANTS HOUSE IN MINISTRY OF FINANCE, MAKURDI	2,968,000.00	2,968,000.00	-	2,968,000.00	0.00%
026000100100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF SOLID MINERAL EQUIPMENTS FOR THE MINISTRY IN MAKURDI	2,968,000.00	2,968,000.00	-	2,968,000.00	0.00%
022800100100	23010112	PURCHASE OF FIXED ASSETS: Purchase of Office Curtains for ALL Offices at MEST MKD.	3,000,000.00	3,000,000.00	-	3,000,000.00	0.00%

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022800100100	23020125	CONSTRUCTION OF POWER GENERATING PLANTS:Facilitation of Federal Govt. Power Project in Benue State. (Land, Logistics Support for Sales and Rights)	3,000,000.00	3,000,000.00	-	3,000,000.00	0.00%
022800100100	23050101	RESEARCH/DEVELOPMENT:Training of 2,300 youths on Inverter making Technology in 23 LGAs across Benue State.	3,000,000.00	3,000,000.00	-	3,000,000.00	0.00%
022800100100	23050101	RESEARCH/DEVELOPMENT:Research/Documentation from DPRS at MEST HQTRS for Benue State Planning Commission	3,000,000.00	3,000,000.00	-	3,000,000.00	0.00%
022800100100	23050104	ANNIVERSARIES AND CELEBRATIONS:National Science/Mathematics Competition	3,000,000.00	3,000,000.00	-	3,000,000.00	0.00%
022800100100	23050104	ANNIVERSARIES AND CELEBRATIONS:Young Nigerian Scientists Presidential Award for 774 LGA's	3,000,000.00	3,000,000.00	-	3,000,000.00	0.00%
022800100100	23050104	ANNIVERSARIES AND CELEBRATIONS:Science and Technology Exhibition EXPO (STI)	3,000,000.00	3,000,000.00	-	3,000,000.00	0.00%
022800100100	23050104	ANNIVERSARIES AND CELEBRATIONS:Junior Engineers, Technicians and Scientists (JETS)	3,000,000.00	3,000,000.00	-	3,000,000.00	0.00%
022800100100	23050104	ANNIVERSARIES AND CELEBRATIONS:Attendance at National Council on Power (NACOP)	3,000,000.00	3,000,000.00	-	3,000,000.00	0.00%
022800100100	23050104	ANNIVERSARIES AND CELEBRATIONS:Attendance at Nigeria International Energy Summit (NIES)	3,000,000.00	3,000,000.00	-	3,000,000.00	0.00%
026000100100	23050101	UPDATE OF GEOLOGICAL MAPS	3,000,000.00	3,000,000.00	-	3,000,000.00	0.00%
051705700100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : FURNISHING OF LECTURE HALLS	3,000,000.00	3,000,000.00	-	3,000,000.00	0.00%
031805200100	23020105	ADDITIONAL BORE HOLE AT JUDGES QUARTERS	3,126,012.00	8,126,012.00	1,111,000.00	7,015,012.00	13.67%
051705700100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF LECTURE HALLS (OLD BSU HALLS)	3,150,000.00	3,150,000.00	-	3,150,000.00	0.00%
051705700100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: OLD ADMINISTRATIVE BLOCK/RECTOR'S OFFICE	3,150,000.00	3,150,000.00	-	3,150,000.00	0.00%
051705700100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'B'	3,290,000.00	3,290,000.00	-	3,290,000.00	0.00%
021500100100	23050101	RESEARCH AND DEVELOPMENT: Land classification & soil mapping	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
022000800100	23010114	PURCHASE OF 7 NO. HP LASERJET PRO MFP283FDW PRINTERS FOR CHAIRMAN, DAF, B/SEC, AND DFA OFFICES	3,500,000.00	540,000.00	540,000.00	-	100.00%
022800100100	23010112	PURCHASE OF FIXED ASSETS: Purchase of 10No. Tables For MEST Directorates at 360,000	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
051702100200	23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES: CONSTRUCTION OF RESERVOIR FOR COLLEGE OF HEALTH SCIENCES	3,580,000.00	6,580,000.00	4,691,700.00	1,888,300.00	71.30%
052102600100	23010115	PURCHASE OF 5 NO. PHOTOCOPIING MACHINES	3,812,880.00	9,757,775.00	9,757,775.00	-	100.00%
051705700100	23010119	PURCHASE OF 1NO. 200KVA (SOUND PROOF) POWER GENERATING SET	3,990,000.00	3,990,000.00	-	3,990,000.00	0.00%
022800100100	23050101	RESEARCH/DEVELOPMENT:Detailed Investigation on the Prospect for Existence of Crude Oil (Petroleum) in Benue State.	4,000,000.00	4,000,000.00	-	4,000,000.00	0.00%
051705700100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: LAGOS HOSTEL COMPLEX COVERING ABCDE	4,200,000.00	4,200,000.00	-	4,200,000.00	0.00%
023800100100	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: Web Hosting and Management, Makurdi	4,375,000.00	4,375,000.00	-	4,375,000.00	0.00%
023800100100	23050101	RESEARCH AND DEVELOPMENT: Cordination of Local Govt Plans	4,375,000.00	4,375,000.00	4,039,110.00	335,890.00	92.32%
022200100100	23010128	PURCHASE OF SECURITY EQUIPMENT	4,500,000.00	4,500,000.00	-	4,500,000.00	0.00%
051702100200	23020103	CONSTRUCTION/PROVISION OF ELECTRICITY: EXTENSION OF ELECTRICITY FROM AUDITORIUM 1 TO 2, DEPT OF RADIOGRAPHY AND LAB SCIENCE AT COLLEGE OF HEALTH SCIENCES	4,874,000.00	4,874,000.00	1,872,500.00	3,001,500.00	38.42%
021500100100	23010127	PURCHASE OF SEA BOATS: 2No Patrol boats and accessories for MANR Headqtrs, Makurdi	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: 50 hectares of Rice & other crops production	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Land Clearing & Dev. Scheme	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
021500100100	23010127	PURCHASE OF POWER GENERATING SET:Procurement of 50Kva Generator at MANR Headquarters	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
021500100100	23020113	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Weather Data Station, Makurdi (Central)	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
021500100100	23050101	RESEARCH AND DEVELOPMENT: Training of Farmers on Climate Smart Agriculture (CSA) Practices	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
022000100100	23010117	SHREDDING MACHINES: PURCHASE OF 100NO. @ N50,000 SHREDDING MACHINE FOR THE MINISTRY	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
022000800100	23010104	PURCHASE OF 8 NO. BAJAB FOR GBOKO, K/ALA, MAKURDI AND OTUKPO ZONAL TAX OFFICES	5,000,000.00	-	-	-	0.00%
022000800100	23010123	PURCHASE OF 10 NO. FIRE EXTINGUISHERS FOR CORPORATE HQ	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
022800100100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY : Purchase and Installation of 200kVA Dedicated Transformer for MOWT&E Premises.	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
022800100100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY:Procurement of 1No. Dedicated transformer TIC Makurdi	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
022800100100	23050104	ANNIVERSARIES AND CELEBRATIONS:International Junior Science Olympia	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
023800100100	23050101	RESEARCH AND DEVELOPMENT:Finalization and Production of Donor Cordination Framework,	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
025400200100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH 20 No SET OF CHAIRS	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
022200100100	23030121	BROADCAST & COMMUNICATION EQUIPMENTS: SET UP A WEBSITE AND SOCIAL MEDIA PAGES TO PUBLICIZE THE DEVELOPMENTAL STRIDES OF THE GOVERNMENT	5,080,000.00	5,080,000.00	-	5,080,000.00	0.00%
051702100200	23030104	REHABILITATION/REPAIRS - WATER FACILITIES: REPAIRS OF BROKEN WATER PIPES AT THE COLLEGE	5,094,000.00	5,094,000.00	2,346,500.00	2,747,500.00	46.06%
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Production of 100No. Tonnes Animal feeds,	5,100,654.00	5,100,654.00	-	5,100,654.00	0.00%
022200100100	23010128	PURCHASE OF SECURITY EQUIPMENT: SECURITY INSTALLATIONS/ EQUIPMENT FOR THE MINISTRY	5,200,000.00	5,200,000.00	-	5,200,000.00	0.00%
025400200100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH 20 No SET OF TABLES	5,250,000.00	5,250,000.00	-	5,250,000.00	0.00%
051705700100	23030110	REHABILITATION / REPAIRS - LIBRARIES: SCHOOL LIBRARY	5,250,000.00	5,250,000.00	-	5,250,000.00	0.00%
021500100100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES:Renovation of ponds & fingerlings production	5,500,000.00	5,500,000.00	-	5,500,000.00	0.00%
051705700100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF OFFICE CHAIRS FOR ALL DEPARTMENTS, CLASSROOMS & STAFF ROOMS	5,500,000.00	5,500,000.00	-	5,500,000.00	0.00%

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021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Milk production Equipment	5,550,600.00	5,550,600.00	-	5,550,600.00	0.00%
022200100100	23050101	RESEARCH & DEVELOPMENT: ASSESSMENT/EXPLORATION OF ECONOMIC POTENTIALS OF THE RURAL COMMUNITIES	5,850,000.00	5,850,000.00	-	5,850,000.00	0.00%
051705700100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF ELECTRICAL, MECHANICAL, CARPENTRY & OTHER WORKSHOP KITS/ACCESSORIES	5,950,000.00	5,950,000.00	-	5,950,000.00	0.00%
021500100100	23020113	CONSTRUCTION OF ICT INFRASTRUCTURES: ICT Centre and Website Design, Hqtrs, Makurdi	6,000,000.00	6,000,000.00	-	6,000,000.00	0.00%
023800100100	23050101	RESEARCH AND DEVELOPMENT: Economic and Statistical Investigation and Production of Statistical Yearbook,	6,200,000.00	6,200,000.00	-	6,200,000.00	0.00%
051705700100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF LECTURE HALLS (E & F)	6,300,000.00	6,300,000.00	-	6,300,000.00	0.00%
051705700100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: LAGOS HOSTEL ANNEX	6,300,000.00	6,300,000.00	-	6,300,000.00	0.00%
025200100100	23010112	PURCHASE OF 10NO. CHAIRS, 5NO. AIR-CONDITIONS AND 15NO. CEILING FANS FOR THE MINISTRY	6,650,000.00	6,650,000.00	-	6,650,000.00	0.00%
022000700100	23030121	RENOVATION OF PROJECT FINANCIAL MANAGEMENT UNIT (PFMU)	6,713,000.00	3,000,000.00	-	3,000,000.00	0.00%
022000800100	23010115	PUURCHASE OF 4 NO. AR-5731 PHOTOCOPIER FOR CORPORATE HQ (CHAIRMAN, DAF, B/SEC & DCA OFFICE)	7,000,000.00	-	-	-	0.00%
051705700100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: PERIMETER FENCE WITH SECURITY POST	7,000,000.00	7,000,000.00	-	7,000,000.00	0.00%
051705700100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: FASHION DESIGN/PAINTING AND DECORATING COMPLEX	7,000,000.00	7,000,000.00	-	7,000,000.00	0.00%
051705700100	23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS AT THE POLY	7,000,000.00	7,000,000.00	-	7,000,000.00	0.00%
051705700100	23050102	COMPUTER SOFTWARE ACQUISITION (OPERATING SYSTEMS, MICROSOFT OFFICE, PROGRAMMING LANGUAGES & OTHER APPLICATIONS FOR DEPARTMENTS AND COMPUTER LAB.	7,000,000.00	7,000,000.00	-	7,000,000.00	0.00%
051705700100	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: CONSTRUCTION OF 1 NO. OBSERVATION ROOM IN THE HEALTH CARE.	7,192,640.00	7,192,640.00	-	7,192,640.00	0.00%
051702100300	23010128	PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGETS FOR BSU - CCTV CAMERA ETC.	7,300,000.00	7,300,000.00	3,865,000.00	3,435,000.00	52.95%
051705700100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF WORKSHOP/LAB. MACHINES AND TOOLS	7,350,000.00	7,350,000.00	-	7,350,000.00	0.00%
051705700100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. OFFICE FOR TWO STAFF	7,481,600.00	7,481,600.00	-	7,481,600.00	0.00%
023800400100	23010112	Purchase of 3Nos Gubabi Safe	7,500,000.00	7,500,000.00	-	7,500,000.00	0.00%
051705700100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. STANDARD DRAWING STUDIO WITH THIRTY STANDARD DRAWING TABLES	7,722,400.00	7,722,400.00	-	7,722,400.00	0.00%
051702100200	23010113	PURCHASE OF 10 NO. HP COMPUTERS - LAPTOP, DESKTOP & SERVER	7,764,000.00	-	-	-	0.00%
051705700100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. OFFICE FOR THE HOD AND OTHER ADMINISTRATIVE STAFF OF BUILDING TECHNOLOGY	8,204,000.00	8,204,000.00	-	8,204,000.00	0.00%
022000100100	23030103	REHABILITATION / REPAIRS - HOUSING: HALL (SPACE) IN MINISTRY OF FINANCE, MAKURDI	8,400,000.00	8,400,000.00	-	8,400,000.00	0.00%
021500100100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: 6No. Hatchery & 1000No. of day old chicks	9,000,000.00	9,000,000.00	-	9,000,000.00	0.00%
021500100100	23050101	EXHIBITION: National & State Councils on Agric. & Show	9,000,000.00	9,000,000.00	-	9,000,000.00	0.00%
022200100100	23050101	RESEARCH AND DEVELOPMENT: NIGERIA EXPORT PROMOTION COUNCIL: PROMOTE GROWTH DEVELOPMENT OF NON-OIL BUSINESS/PRODUCTS IN BENUE STATE.	10,000,000.00	10,000,000.00	-	10,000,000.00	0.00%
022200100100	23050101	BENUE STATE CONSUMER PROTECTION AGENCY - PROGRAMME IN BENUE STATE.	10,000,000.00	10,000,000.00	-	10,000,000.00	0.00%
022800100100	23010129	PURCHASE OF FIXED ASSETS: Purchase of Central Electrical Workshop Machinery and Equipment at MEST HQTRTS	10,000,000.00	10,000,000.00	-	10,000,000.00	0.00%
025400100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES FOR VIDEO DOCUMENTARY AND ARCHIVES	10,000,000.00	10,000,000.00	-	10,000,000.00	0.00%
026000100100	23020119	CONSTRUCTION OF A GALLERY FOR EXHIBITION FOR THE DEPT. OF SOLID MINERALS	10,000,000.00	10,000,000.00	-	10,000,000.00	0.00%
051705700100	23010113	COMPUTERS: PURCHASE OF 50 NO. COMPUTER SYSTEMS (DESKTOP & LAPTOPS) FOR ATPOL, MAKURDI	10,000,000.00	-	-	-	0.00%
021500100100	23010127	PURCHASE OF AGRICULTURAL INPUTS: Purchase of 100No farm inputs (Sprayers, Seeds, Herbicides, Pesticides etc)	10,273,341.00	10,273,341.00	-	10,273,341.00	0.00%
051702100200	23010115	PURCHASE OF 15 NO. SHARP PHOTOCOPIING MACHINES	10,500,000.00	-	-	-	0.00%
051705700100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'A'	10,710,000.00	10,710,000.00	-	10,710,000.00	0.00%
051705700100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. CARPENTRY WORKSHOP WITH ADDITIONAL 7 WORKBENCHES EACH MOUNTED WITH CARPENTRY VICES.	11,408,000.00	11,408,000.00	-	11,408,000.00	0.00%
031805200100	23010108	PURCHASE OF BUSES: 1 NO. BUSE FOR OFFICIAL USE (HUMMER BUS) 18 SEATER)	12,000,000.00	132,000,000.00	-	132,000,000.00	0.00%
031805200100	23010119	PURCHASE OF 1 NO. GENERATOR SET 200 KVA PERKINS GENERATING SET- SOUNDPROOF 1106-TAG4 AT THE COURT, JUDGES QUARTERS AND PRESIDENT C.C.A RESIDENCE	12,000,000.00	32,000,000.00	950,000.00	31,050,000.00	2.97%
021510200100	23020113	CONSTRUCTION/PROVISION AGRICULTURAL FACILITIES: PROCUREMENT OF IMPROVED SEEDS, CUTTINGS COUNTERPART FUNDS	12,000,000.00	12,000,000.00	-	12,000,000.00	0.00%
051705700100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. CLASSROOM AND PARTITIONING OF THE EXISTING CLASSROOM	12,512,000.00	12,512,000.00	-	12,512,000.00	0.00%
022000100100	23010119	PURCHASE OF 1NO. NEW (2.5 KVA) SOUNDPROOF POWER GENERATING SET FOR THE MINISTRY	14,000,000.00	14,000,000.00	-	14,000,000.00	0.00%
022000100100	23020127	AUTOMATION OF FILING SYSTEM FOR THE MINISTRY	14,000,000.00	14,000,000.00	-	14,000,000.00	0.00%
051705700100	23010108	PURCHASE OF BUSES: 2 NO. 18 SEATER TOYOTA BUSES	14,000,000.00	-	-	-	#DIV/0!
021510200100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Administrative Block (BNARDA)	14,000,000.00	14,000,000.00	-	14,000,000.00	0.00%
051705700100	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: COST OF FLOORING OF THE CLASSROOM FOR FASHION DESIGN	14,120,400.00	4,120,400.00	-	4,120,400.00	0.00%
031805200100	23010112	PURCHASE OF OFFICE FURNITURES: 16 NO. CHAIRS, 8 NO. TABLES, 3 SAFE/FILE CABINATE, 3 NO. T.V. SET, 5 NO. A/CS, 1 NO. PROJECTORS & 3 NO. REFRIGERATORS etc. (HIGH QUALITY LEATHER SOFA SET/ SET OF QUALITY UPHOLSTERY)	14,360,070.00	114,360,070.00	14,841,500.00	99,518,570.00	12.98%

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051705700100	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: COST OF DESIGN STUDIO, PATTERN DRAFTING, CUTTING, SEWING AND SITTING ROOMS	14,674,240.00	4,674,240.00	-	4,674,240.00	0.00%
021500100100	23010127	PURCHASE OF AGRICULTURAL CHEMICALS: Purchase of Anti-Rabies by Ministry of Agriculture	15,000,000.00	15,000,000.00	-	15,000,000.00	0.00%
022000800100	23010113	PURCHASE OF 20 NO. HP PAVILION 15 X360 11TH GEN FOR ICT DEPARTMENT	15,000,000.00	2,485,000.00	2,485,000.00	-	100.00%
031805100100	23010104	PURCHASE OF MOTOR CYCLES: PURCHASE OF 8NO HONDA MOTORCYCLE FOR DESPATCH RIDERS	15,000,000.00	15,000,000.00	-	15,000,000.00	0.00%
021500100100	23010127	PURCHASE OF AGRICULTURAL CHEMICALS: Procurement & distribution of Poultry Vaccines by Ministry of Agriculture	15,006,700.00	15,006,700.00	-	15,006,700.00	0.00%
051705700100	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. PAINTING, DECORATION AND BLAZING WORKSHOP	15,204,000.00	5,204,000.00	-	5,204,000.00	0.00%
051705700100	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. ELECTRONICS/TELECOM LABORATORY	15,204,000.00	5,204,000.00	-	5,204,000.00	0.00%
051705700100	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. MECHANICAL WORKSHOP FOR ELECTRICAL/ELECTRONIC ENGINEERING	15,204,000.00	5,204,000.00	-	5,204,000.00	0.00%
051705700100	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. POWER AND MACHINE LABORATORY	15,444,800.00	5,444,800.00	-	5,444,800.00	0.00%
051702100300	23010114	PURCHASE OF 10 NO. HP COMPUTER PRINTERS (COLOURED A4, A3, LASERJETS & WIRELESS PRINTERS)	15,456,280.00	3,040,000.00	3,040,000.00	-	100.00%
051702100300	23010115	PURCHASE OF 10 NO. SHARP PHOTOCOPYING MACHINES	15,707,070.00	-	-	-	0.00%
051705700100	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. BLOCK HOUSING HARDWARE & SOFTWARE FOR COMPUTER SCIENCE	15,926,400.00	5,926,400.00	-	5,926,400.00	0.00%
051705700100	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. LABORATORY FOR STRUCTURE/STRENGTH OF MATERIALS PER NBTE MINIMUM REQUIREMENTS	15,926,400.00	5,926,400.00	-	5,926,400.00	0.00%
051705700100	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. SOIL MECHANICS LAB. INCLUDING REQUISITE TOOLS	15,926,400.00	5,926,400.00	-	5,926,400.00	0.00%
052102600100	23040102	EROSION & FLOOD CONTROL: SEWAGE/ DRAINAGE NETWORK	16,021,930.00	16,021,930.00	9,672,250.00	6,349,680.00	60.37%
051702100300	23010119	PURCHASE OF 5 NO. 250KVA SOUND PROOF POWER GENERATING SET	16,563,500.00	16,563,500.00	8,240,000.00	8,323,500.00	49.75%
021500100100	23010127	PURCHASE OF INDUSTRIAL EQUIPMENT: 30Nos Reapers	17,000,000.00	17,000,000.00	-	17,000,000.00	0.00%
023800100100	23020118	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: DEEDS Prog.Construction of District Economic Development infrastructure projects for council wards in the State.	17,500,000.00	17,500,000.00	-	17,500,000.00	0.00%
025200100100	23040104	REVIEW OF STATE ENVIRONMENTAL POLICY IN MAKURDI	17,500,000.00	17,500,000.00	-	17,500,000.00	0.00%
026000100100	23010101	PURCHASE / ACQUISITION OF LAND: BALANCE OF PAYMENT FOR PURCHASE OF NNPC LAND BY STATE GOVERNMENT, MINISTRY OF LANDS, MAKURDI.	17,500,000.00	17,500,000.00	-	17,500,000.00	0.00%
051705700100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. BLOCK TO ACCOMMODATE ALL OFFICES OF ELECTRICAL AND ELECTRONICS ENGINEERING	17,612,000.00	17,612,000.00	-	17,612,000.00	0.00%
051705700100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. BLOCK TO ACCOMMODATE COMPUTER SCIENCE STAFF	17,612,000.00	17,612,000.00	-	17,612,000.00	0.00%
021500100100	23050101	RESEARCH & DEVELOPMENT: Akata Fish Festival	18,000,000.00	18,000,000.00	-	18,000,000.00	0.00%
025210400100	23030121	REHABILITATION OF 4NO. PUBLIC TOILETS: (i) NYSC Bus Stop, (ii) Wurukum Rice Mill, (iii) Mechanic Village, Kanshio, (iv) Mechanic Village, North Bank	18,000,000.00	-	-	-	0.00%
023800100100	23010113	Data Capturing Devices for SOCU, 140 No. Devices @ 150000)	18,375,000.00	-	-	-	0.00%
031805200100	23030121	REPAIRS OF OFFICES AT THE COURT	18,400,000.00	198,400,000.00	12,802,100.00	185,597,900.00	6.45%
022000800100	23020105	DRILLING OF BOREHOLE, WATER RETICULATION AND CONSTRUCTION OF OVERHEAD TANK AT CORPORATE HQ	19,555,080.00	19,555,080.00	-	19,555,080.00	0.00%
022200100100	23050103	MONITORING AND EVALUATION & OTHERS: MONITORING & EVALUATION OF ONGOING PROJECT AND PROGRAMS BY MINISTRY OF INDUSTRY OF ACROSS THE STATE.	20,000,000.00	20,000,000.00	-	20,000,000.00	0.00%
051705700100	23010113	COMPUTERS: PURCHASE OF 50 NO. COMPUTER SYSTEM FOR ESTABLISHING AN E-LIBRARY	20,000,000.00	-	-	-	0.00%
021510200100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of Office Building HQTRS (BNARDA)	20,000,000.00	20,000,000.00	-	20,000,000.00	0.00%
051705700100	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. RESOURCE CENTRE WITH 20 FUNCTIONAL COMPUTERS FOR BUSINESS ADMINISTRATION	20,020,000.00	20,000.00	-	20,000.00	0.00%
021500100100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Cattle Ranch Dev. for implementation of the Open Grazing Prohibition & Establishment of Ranches Law.	20,440,000.00	20,440,000.00	-	20,440,000.00	0.00%
051705700100	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. RESOURCE CENTRE	22,428,000.00	2,428,000.00	-	2,428,000.00	0.00%
051702100200	23010119	PURCHASE OF POWER GENERATING PLANT - PURCHASE OF 2 NO. 50KVA SOUNDPROOF GENERATORS/INSTALLATION AT THE PROVOST LODGE AND FOR THE DEPARTMENT OF NURSING SCIENCES	24,000,000.00	24,000,000.00	-	24,000,000.00	0.00%
031805100100	23010113	PURCHASE OF COMPUTERS: PURCHASE OF 20NO. LAPTOPS HP ENVY I5 X 360 COMPUTERS FOR HIGH COURT JUSTICE HEADQUARTERS, MAKURDI	25,000,000.00	25,000,000.00	14,275,338.00	10,724,662.00	57.10%
021500100100	23010127	PURCHASE OF HEALTH / MEDICAL EQUIPMENT: 8No. Veterinary Clinic Equipments	25,400,000.00	25,400,000.00	-	25,400,000.00	0.00%
051705700100	23010104	PURCHASE OF 6 NO. TOYOTA COROLLA MOTOR VEHICLES FOR PRINCIPAL OFFICERS (RECTOR, DEPUTY RECTOR, REGISTRAR, BURSAR, LIBRARIAN ETC)	28,000,000.00	-	-	-	0.00%
052102600100	23010113	PURCHASE OF 15 NO. HP COMPUTER LAPTOP COREI7 - MBMCH	28,030,340.00	58,850,697.50	39,435,356.00	19,415,341.50	67.01%

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022000100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF OFFICE BUILDING IN MAKURDI	28,280,000.00	28,280,000.00	-	28,280,000.00	0.00%
022000800100	23020101	CONSTRUCTION OF AREA TAX OFFICE (LOGO, AGATU, TARKA, NAKA & LESSEL)	30,000,000.00	26,975,000.00	-	26,975,000.00	0.00%
051702100200	23030101	REHABILITATION/REPAIRS RESIDENTIAL BUILDING: RENOVATION OF PROVOST LODGE, WAREHOUSE, AUDITORIUM, STRUCTURAL DJUSTMENTS OF COLLEGE BUILDINGS & STUDENT HOSTELS	30,000,000.00	25,000,000.00	84,000.00	24,916,000.00	0.34%
051705700100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF NEW ADMINISTRATIVE BLOCK	32,500,000.00	2,500,000.00	-	2,500,000.00	0.00%
022000700100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF VOUCHER STORE HOUSE AT MAKURDI SUB-TREASURY	33,600,000.00	13,600,000.00	-	13,600,000.00	0.00%
022200100100	23050101	SABER - (STATE ACTION ON BUSINESS ENABLING REFORM) IN COLLABORATION WITH NGF AND PEBEC; A 3-YEAR WORLD BANK INTERVENTION PROGRAMME FOR PROMOTING ECONOMIC GROWTH, PRIVATE SECTOR DEVELOPMENT, JOB CREATION ECT.	35,000,000.00	35,000,000.00	-	35,000,000.00	0.00%
022200100100	23050101	NAADI - (NIGERIA AGRIC-BUSINESS, AGRO-INDUSTRY DEVELOPMENT INITIATIVE) MOU WITH INDIAN INDUSTRIAL DESIGN CONSULTANT; [DESIGN, BUILD, OWN, OPERATE & TRANSFER OWNERSHIP IN THE 23 LGAs	35,000,000.00	35,000,000.00	-	35,000,000.00	0.00%
025200100100	23010101	PURCHASE OF 2NO. DUMPSITES ACQUISITION AND DEVELOPMENT FOR THE MINISTRY IN MAKURDI	35,000,000.00	35,000,000.00	-	35,000,000.00	0.00%
031801100100	23020101	Construction of Judicial Service Commission Secretariat Building at High Court of Justice premises	35,000,000.00	164,440,000.00	56,588,700.00	107,851,300.00	34.41%
051702100300	23050101	RESEARCH AND DEVELOPMENT: FOOD RESEARCH & DEVELOPMENT.	35,000,000.00	35,000,000.00	900,000.00	34,100,000.00	2.57%
025210400100	23010122	PURCHASE OF LABORATORY EQUIPMENTS: (i) Bacteriological Testing Kit (Wagtech Potalab), (ii) Atomic Adsorption Spectrophotometer, (ii) Palintest Soil Testing Kit, (iv) D02meter (Dissolved Oxygen) (Very Important), (v) CO2 Gas detector (Dtagor X-am2500gas, (vi) Turbidity meter (wagtech), (vii) PH meter, (viii) Conductivity meter, (ix) Kjeldal Automated Nitrogen Protein Analysis, (x) Hydrocarbon test kit, (xi) Hygrometer, (xii) High Orecision Liquid Chromatographic Equipment (GC-2010L)/ CHEMICALS and REAGENTS	35,500,000.00	-	-	-	0.00%
051702100300	23030101	REHABILITATION/REPAIR OF RESIDENTIAL BUILDINGS	35,833,040.00	35,833,040.00	7,635,250.00	28,197,790.00	21.31%
031805200100	23030101	RENOVATION OF JUDGES QUARTERS	36,330,000.00	486,330,000.00	12,672,600.00	473,657,400.00	2.61%
051702100300	23020114	CONSTRUCTION /PROVISION OF ROADS WITHIN BSU CAMPUSES, MAKURDI.	37,113,590.00	37,113,590.00	24,112,050.00	13,001,540.00	64.97%
025200100100	23040104	CLIMATE CHANGE ACTIVITIES, WORKSHOPS & TRAINING	40,000,000.00	40,000,000.00	-	40,000,000.00	0.00%
051702100200	23020101	CONSTRUCTION/PROVISION OFFICE BUILDING: WAREHOUSE/AUDITORIUM/PROVOST LODGE/STUDENTS HOSTELS	40,000,000.00	40,000,000.00	22,313,450.00	17,686,550.00	55.78%
021510200100	23050101	MONITORING AND EVALUATION	40,000,000.00	40,000,000.00	35,484,733.00	4,515,267.00	88.71%
021500100100	23050101	RESEARCH & DEVELOPMENT: Cadre Harmonize (CH) Food & Nutrition Insecurity Analysis, Makurdi	40,203,920.00	40,203,920.00	-	40,203,920.00	0.00%
022000800100	23010119	PURCHASE OF 10KVA MIKANO GEN FOR CORPORATE HQ AND 8KVA FIRMAN FOR 40 AREA TAX OFFICES	42,170,000.00	42,170,000.00	3,377,200.00	38,792,800.00	8.01%
023800100100	23050102	COMPUTER SOFTWARE ACQUISITION: Acquisitionof Budgeting Software	43,750,000.00	43,750,000.00	10,000,000.00	33,750,000.00	22.86%
023800100100	23050101	RESEARCH AND DEVELOPMENT: General Household Surveys(GHS)	44,531,375.00	44,531,375.00	-	44,531,375.00	0.00%
021510200100	23050101	RESEARCH & DEVELOPMENT: VALUE CHAIN DEVELOPMENT PROGRAM (VCDP)	45,000,000.00	45,000,000.00	41,671,363.00	3,328,637.00	92.60%
051702100300	23010113	PURCHASE OF COMPUTERS (10 NO. HP LAPTOPS, DESKTOPS & SERVERS)	45,973,100.00	980,000.00	980,000.00	-	100.00%
023800100100	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: Internet access/workstation (Data Bank Hardware)	46,200,000.00	46,200,000.00	31,593,570.65	14,606,429.35	68.38%
051702100200	23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT: PURCHASE OF MEDICAL EQUIPMENTS IN THE NEWLY ACCREDITED DEPARTMENTS AND THE DEPARTMENT OF ANATOMY	47,206,600.00	47,206,600.00	1,935,450.00	45,271,150.00	4.10%
022200100100	23050103	INVESTMENT PROMOTIONS AGENCY - WORLD BANK 3-YEAR INTERVENTION (\$5.5MILLION) RESULT BASE PERFORMANCE PROGRAMME/ MONITORING AND EVALUATION. PARTNERS [NASSI, BESIMA, FACAN AFAN ETC)	50,000,000.00	-	-	-	0.00%
051702100200	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10NO. SET OF EXECUTIVE SWIVEL CHAIRS AND TABLES	54,909,600.00	4,909,600.00	3,424,550.00	1,485,050.00	69.75%
051702100200	23010105	PURCHASE OF MOTOR VEHICLES - 6 TOYOTA CAMRY 2016 MODEL OFFICIAL CARS FOR DEPUTY PROVOST, COLLEGE SECRETARY, FINANCE CONTROLLER, DEANS OF BAMS, CLINICALS AND BASIC CLINICALS @ N6.5 EACH	55,000,000.00	55,000,000.00	32,324,800.00	22,675,200.00	58.77%
052102600100	23020119	ZOOS, PARKS & RESERVES: ACADEMIC PARKS	55,000,000.00	55,000,000.00	-	55,000,000.00	0.00%
022000100100	23010118	SCANNERS: PURCHASE OF 12,500NO.SCANNER @ N40,000 FOR THE MINISTRY	57,589,375.54	57,589,375.54	-	57,589,375.54	0.00%
052102600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF MUHAMMADU BUHARI MOTHER AND CHILD HOSPITAL 10 SWIVEL CHAIS, 15 TABLES, 8 PATIENTS SEATS	59,251,930.00	59,289,200.00	59,289,200.00	-	100.00%
021500100100	23050101	IMPLEMENTATION OF LIVESTOCK PRODUCTIVITY & RESILIENCE PROJECT (L-PRESS)	60,000,000.00	60,000,000.00	-	60,000,000.00	0.00%
052102600100	23030105	INFRASTRUCTURE REMODELING OF MBMCH FOR THE PURPOSE OF IVF IN THE CENTRE.	60,000,000.00	60,000,000.00	52,060,487.50	7,939,512.50	86.77%
025400200100	23010107	PURCHASE OF TRUCKS: PURCHASE OF PAY LOADER (1 NO), GRADER (1 NO), EXCAVATOR (1 NO), COMPACTOR ROLLER (1 NO) & TIPPER (4 NO)	65,000,000.00	-	-	-	0.00%
051702100300	23010122	PURCHASE OF HEALTH AND MEDICAL EQUIPMENT	69,246,290.00	65,226,290.00	-	65,226,290.00	0.00%
026000100100	23010101	PURCHASE / ACQUISITION OF LAND: PURCHASE OF LAND BY STATE GOVERNMENT, MINISTRY OF LANDS IN MAKURDI.	70,000,000.00	70,000,000.00	23,078,103.92	46,921,896.08	32.97%
021510200100	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT (Planters, Graters, Dryers, Rice Milling Machines, and Threshers) for the Ministry	70,000,000.00	70,000,000.00	20,662,300.00	49,337,700.00	29.52%
051702100300	23030121	REHABILITATION/REPAIR OF OFFICE BUILDINGS	77,083,980.00	77,083,980.00	24,457,277.75	52,626,702.25	0.00%
052102600100	23050102	ACQUISITION OF PAYROLL , GENERAL ACCOUNTING, AND HOSPITAL INFORMATION MGT SOFTWARE	77,600,000.00	77,600,000.00	10,080,274.20	67,519,725.80	0.00%
031805200100	23020101	PROPOSED OFFICE DUPLEX	79,000,100.00	876,933,035.12	1,870,000.00	875,063,035.12	0.21%
022800100100	23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS:Installation, Rehabilitation & Maintenance of Street Lights in Mkaurdi.	80,000,000.00	80,000,000.00	-	80,000,000.00	0.00%

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031805200100	23010105	PURCHASE OF MOTOR VEHICLES: 3 NO. TOYOTA LAND CRUISER- SUV MODEL FOR 3 NO. JUDGES, 1 NO. TOYOTA CAMRY 22 MODEL FOR CHIEF REGISTRAR AND TOYOTA HULIX FOR OFFICE USE)	84,000,000.00	404,000,000.00	-	404,000,000.00	0.00%
051702100300	23010112	PURCHASE OF OFFICE FURNITURE: FURNISHING OF NEWLY ACCREDITED DEPARTMENTS OF RADIOGRAPHY & RADIATION SCIENCE, LABORATORY SCIENCE.,OTHER DEPARTMENT FOR THE NEW STAFF.	85,278,700.00	85,278,700.00	40,944,624.00	44,334,076.00	48.01%
052102600100	23010119	PURCHASE OF 4 NO. 250KVA POWER GENERATING SET	96,840,000.00	94,884,000.00	5,531,000.00	89,353,000.00	5.83%
025200100100	23040104	PURCHASE OF WASTE MANAGEMENT EQUIPMENT FOR THE MINISTRY	100,000,000.00	100,000,000.00	44,250,000.00	55,750,000.00	44.25%
025210300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES (PROVISION OF BOREHOLES, STORAGE TANKS, RESERVOIRS, WATER TOWERS IN MAKURDI e.t.c) - WATER AID	100,000,000.00	100,000,000.00	-	100,000,000.00	0.00%
051702100300	23010105	PURCHASE OF MOTOR VEHICLES 2 NO. PRADO JEEPS, 6 NO. TOYOTA COROLLA & 1 NO. HILUX VAN FOR PRINCIPAL OFFICERS (RECTOR, DEPUTY RECTOR, REGISTRAR, BURSAR, LIBRARIAN ETC)	100,000,000.00	-	-	-	0.00%
021500100100	23030112	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation & furnishing of office block at MANR Headquarters/Blown off roof	100,200,000.00	100,200,000.00	-	100,200,000.00	0.00%
031805100100	23010105	PURCHASE OF BUSES: 1 NO. TOYOTA BIG BUMPER BUS 2020 MODEL FOR HIGH COURT AS UTILITY VEHICLE	104,000,000.00	104,000,000.00	-	104,000,000.00	0.00%
022000800100	23010112	PURCHASE OF CHAIRS & TABLES FOR CORPORATE HQ AND 40 AREA TAX OFFICES	105,000,000.00	105,000,000.00	6,248,500.00	98,751,500.00	5.95%
022000800100	23010105	PURCHASE OF 14 NO. COROLLA FOR DIRECTORS AND ZONAL TAX OFFICERS	110,000,000.00	-	-	-	0.00%
025210300100	23050101	RESEARCH AND DEVELOPMENT:FUNDING FOR SCALE- UP OF CLTS/ODF BY UNICEF	112,906,421.40	112,906,421.40	-	112,906,421.40	0.00%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: IFAD-VCDP (Counterpart Funds)	117,800,000.00	117,800,000.00	100,547,600.00	17,252,400.00	85.35%
031805100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS:RENOVATION OF HIGH COURT OFFICES IN MAKURDI	120,000,000.00	270,000,000.00	119,762,512.00	150,237,488.00	44.36%
023800100100	23050101	MONITORION AND EVALUATION: Coordination/Monitoring and Evaluation of NG-CARES Programmes/Project in the State	120,750,000.00	510,933,373.83	-	510,933,373.83	0.00%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Storage Facilities for Herbicides/Pesticides, Improve Seeds, Fertilizers and Cassava Cuttings (VCDP)	125,000,000.00	125,000,000.00	19,500,000.00	105,500,000.00	15.60%
051705700100	23020101	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1 BLOCK LECTURE THEATRE	137,000,000.00	-	-	-	0.00%
025200100100	23040105	SOLID WASTE AND DUMPSITE MANAGEMENT EQUIPMENT FOR THE MINISTRY IN MAKURDI	140,000,000.00	140,000,000.00	66,230,000.00	73,770,000.00	47.31%
031805100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:FURNISHING OF 6NO. NEWLY RENOVATED OFFICES WITH 6NO. SET CHAIRS AND 6NO. OFFICE TABLES	140,000,000.00	140,000,000.00	123,470,000.00	16,530,000.00	88.19%
025210300100	23020105	CONSTRUCTION AND PROVISION OF WATER FACILITIES (BOREHOLES, TOILET AND SINKS, LATRINES PORTABLE HANDWASHING FACILITIES e.t.c) - RUSPIN	150,000,000.00	150,000,000.00	-	150,000,000.00	0.00%
025200100100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: STORAGE OF WATER TREATMENT CHEMICALS FOR THE MINISTRY IN MAKURDI	200,000,000.00	162,007,424.36	66,230,000.00	95,777,424.36	40.88%
025210300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES (BOREHOLES, STORAGE TANKS, RESERVOIRS, WATER TOWERS e.t.) - SHAWN (UNICEF)	200,000,000.00	200,000,000.00	-	200,000,000.00	0.00%
022000100100	23010114	PRINTERS: PURCHASE OF 250NO. HP PRINTERS @ N200,000 FOR THE MINISTRY	250,000,000.00	250,000,000.00	-	250,000,000.00	0.00%
022000100100	23010115	PHOTOCOPIERS: PURCHASE OF 625NO. PHOTOCOPIERS @ N800,000 FOR THE MINISTRY	250,000,000.00	250,000,000.00	-	250,000,000.00	0.00%
021500100100	23010127	PROCUREMENT OF 2No. POWER TILLERS, MAKURDI	261,948,311.00	261,948,311.00	-	261,948,311.00	0.00%
025210300100	23020105	CONSTRUCTION AND PROVISION OF WATER FACILITIES (EXPANDED WATER SANITATION AND HYGIENE e.g PUBLIC STANDPIPES, PROTECTED DUG WELLS, PROTECTED SPRINGS BOREHOLES e.t.c (P-WASH)	300,000,000.00	300,000,000.00	-	300,000,000.00	0.00%
025210300100	23050101	RESEARCH AND DEVELOPMENT: SCALE-UP OF CLTS FOR ODF	300,000,000.00	100,000,000.00	7,279,375.00	92,720,625.00	7.28%
051705700100	23050101	RESEARCH AND DEVELOPMENT: NBTE ACCREDITATION TO UPGRADE THE INSTITUTION, ATPOL, MAKURDI.	315,000,000.00	315,000,000.00	2,000,000.00	313,000,000.00	0.63%
052102600100	23010105	PURCHASE OF 3NO. TOYOTA CAMRY, 2 TOYOTA LANDCRUISER PRADO JEEP MOTOR VEHICLES	340,000,000.00	3,956,000.00	3,912,000.00	44,000.00	98.89%
021500100100	23010127	PURCHASE OF AGRICULTURAL CHEMICALS: Fertilizer Procurement & Distribution by Benue State Government	400,000,000.00	-	-	-	0.00%
052102600100	23030104	REHABILITATION / REPAIRS - WATER FACILITIES: 10 NO. BOREHOLES & OTHER WATER FACILITIES	425,000,000.00	364,282,095.00	683,700.00	363,598,395.00	0.19%
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Provision of Boreholes in each Council Ward of Benue State	450,000,000.00	450,000,000.00	-	450,000,000.00	0.00%
022000100100	23010108	PURCHASE OF BUSES: PURCHASE OF 200NO. X 25M BUS FOR THE MINISTRY	500,000,000.00	1,037,300,000.00	-	1,037,300,000.00	0.00%
022000100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS 200 SET OF EXECUTIVE SWIVEL CHAIRS, TABLES AND TRAYS.	500,000,000.00	500,000,000.00	-	500,000,000.00	0.00%
022000100100	23010113	COMPUTERS: PURCHASE OF 2,500NO. HP LAPTOPS @ N800,000 FOR THE MINISTRY	500,000,000.00	500,000,000.00	17,350,000.00	482,650,000.00	3.47%
025200100100	23030104	REHABILITATION OF EXISTING PCI WATER SCHEME ACROSS THE STATE	500,000,000.00	500,000,000.00	273,126,150.00	226,873,850.00	54.63%
025210300100	23030104	REHABILITATION/REPAIRS OF WATER FACILITIES, SANITATION AND HYGIENE FACILITIES	500,000,000.00	100,000,000.00	-	100,000,000.00	0.00%
021500100100	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: 50Nos. Farm Tractors (75Hp) Massey Ferguson/implements and spareparts	532,223,341.00	-	-	-	0.00%
021500100100	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: 60Nos. John Deer Farm Tractors (75Hp)/implements and spareparts	556,624,341.00	-	-	-	0.00%
021500100100	23050101	RESEARCH & DEVELOPMENT: Impact of Covid-19 Action Recovery & Economic Stimulus (NG-CARES) Programme, Makurdi	648,593,051.12	1,448,593,051.00	-	1,448,593,051.00	0.00%
021500100100	23020113	CONSTRUCTION / PROVISION OF ROADS:Feeder roads-Rural Access & Agricultural Marketing Projects 3 (RAAMP3): Counterpart Fund	675,913,341.00	675,913,341.00	650,000,000.00	25,913,341.00	96.17%
022200100100	23020101	ENTERPRENUERSHIP DEVELOPMENT CENTRE MAKURDI	700,000,000.00	700,000,000.00	700,000,000.00	-	100.00%
025200100100	23040102	ECOLOGICAL PROJECTS IN MAKURDI LGA	800,000,000.00	100,000,000.00	-	100,000,000.00	0.00%
025200100100	23040104	AGRO - CLIMATE RESILENCE IN SEMI - ARID LAND SCAPES (ACRESAL) PROJECT GOVERNMENT CONTERPART CONTRIBUTION (GCC)	837,999,999.58	7,337,999,999.58	7,240,544,680.84	97,455,318.74	98.67%

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022200100100	23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE: LOCAL INVESTMENTS: NON QUOTED COMPANIES - COVID - 19 IMPACT RELIEF PACKAGES FOR SMES IN PRIORITY SECTORS (NG CARES)	963,920,000.00	1,111,000,000.00	1,108,080,000.00	2,920,000.00	99.74%
052102600100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: (Construction of Mini Water Works, 200,000 Litres of Water Reservoir - Both Overhead Reservoirs)	995,200,000.00	989,255,105.00	119,004,984.50	870,250,120.50	12.03%
022000100100	23010106	PURCHASE OF VANS: PURCHASE OF 200NO. HILUX VAN X 50M FOR THE MINISTRY	1,000,000,000.00	2,500,000,000.00	-	2,500,000,000.00	0.00%
032600100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: OFFICE COMPLEX AT HQTRS.	1,000,000,000.00	965,000,000.00	85,093,487.22	879,906,512.78	8.82%
031805100100	23010106	PURCHASE OF 1NO MOTOR VAN AS POOL VEHICLE (TOYOTA HILUX VAN 2021 MODEL) AND 75 NO VEHICLES FOR MAGISTRATES WITH 3 NO VEHICLES FOR 3 DIRECTORS	1,200,000,000.00	1,200,000,000.00	3,330,000.00	1,196,670,000.00	0.28%
026000100100	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: CONSTRUCTION OF BENUE STATE GEOGRAPHIC INFORMATION SYSTEM IN MAKURDI	1,400,000,000.00	400,000,000.00	-	400,000,000.00	0.00%
052102600100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: (PERIMETER FENCING)	1,684,683,500.00	684,683,500.00	591,809,156.51	92,874,343.49	86.44%
031805100100	23010105	PURCHASE OF MOTOR VEHICLES: 11 TOYOTA PRADO 2021 MODEL 8 FOR REPLACEMENT OF EXISTING JUDGES VEHICLES,4 FOR NEW APPOINTMENTS	1,750,000,000.00	1,750,000,000.00	25,128,000.00	1,724,872,000.00	1.44%
022200100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: NGCARES CAPITAL INITIATIVE SUPPORT FOR RURAL WOMEN THROUGHT COOPERATIVES	1,800,000,000.00	7,100,000,000.00	7,056,760,973.11	43,239,026.89	99.39%
023400100100	23020114	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation & Furnishing/Rehabilitation of Benue State Secretariat, Makurdi	2,000,000,000.00	600,000,000.00	540,154,193.89	59,845,806.11	90.03%
052102600100	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT (5 PCR Equipments for Molecular Lab, 6 ICU Ventilators, 5 Ophthalmic Equipments, 5 Dialysis Machines, CT Scan, Mobile X-Rays, O&G Equipments, Surgery Equipments, Endoscopy Suites,)	3,168,250,000.00	3,355,250,000.00	610,092,608.09	2,745,157,391.91	18.18%
023800100100	23050101	Research & Development: Research on the impact of Donors UNHCR,UNICEF, UNFPA,UNDP, Social Inv. Prog. (SOCU) Maternal and child health care,etc. on infrastructural development of the state	3,200,000,000.00	3,900,000,000.00	1,539,000.00	3,898,461,000.00	0.04%
022000700500	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Contract Financing - (Contractors Arrears/personnel arears)	8,666,666,666.67	9,266,666,666.67	9,256,249,326.73	10,417,339.94	99.89%
023400100100	23020114	CONSTRUCTION / PROVISION OF ROADS: Surfacing and Construction of New Township Roads & Under pass in Makurdi, Gboko, Otukpo, Katsina Ala, Vandeikya, Oju, and others.	24,333,333,333.33	26,333,333,333.33	26,306,831,047.72	26,502,285.61	99.90%
022000700100	23010113	PURCHASE OF 10NO HP LAPTOPS	-	20,000,000.00	15,200,000.00	4,800,000.00	76.00%
022800100100	23020127	CONSTRUCTION OF TRAFFIC /STREET LIGHTS:Installation, Rehabilitation & Maintenance of Solar Street Lights in Makurdi	-	1,000,000,000.00	-	1,000,000,000.00	0.00%
031805100100	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS: ACQUISITION OF OFFICE BUILDINGS	-	300,000,000.00	-	300,000,000.00	0.00%
052102600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF OFFICE & HOSPITAL - 150 SWIVEL CHAIRS, 180 TABLES, 135 PATIENT SEATS	-	60,000,000.00	56,582,125.00	3,417,875.00	94.30%
052102600100	23010113	PURCHASE OF 10 NO. COMPUTERS - HP LAPTOP, HP DESKTOP & SERVER	-	300,000.00	250,001.50	49,998.50	83.33%
021510200100	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: Purchase of 50No.Massey Ferguson (MF375) 75HP Tractors	-	3,500,000,000.00	-	3,500,000,000.00	0.00%
021510200100	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT: Purchase of 50No.05-Series 6005 Mahindra 60HP Tractors	-	3,500,000,000.00	-	3,500,000,000.00	0.00%
021510200100	23010140	PURCHASE OF FARM INPUTS: Purchase of 20 Trucks Green Life NPK 5:3:5 SOMPHYTO Organic Granular Fertilizer	-	180,000,000.00	180,000,000.00	-	100.00%
021510200100	23010140	PURCHASE OF FARM INPUTS: Purchase of 460 NPK 20:10:10 Inorganic Fertilizer	-	4,140,000,000.00	4,140,000,000.00	-	100.00%
021510200100	23010140	PURCHASE OF FARM INPUTS: Purchase of 10 Trucks of Urea 40% - P Inorganic Fertilizer	-	90,000,000.00	90,000,000.00	-	100.00%
021510200100	23010140	PURCHASE OF FARM INPUTS: Purchase of 10 Trucks SSP 20% - N Inorganic Fertilizer	-	90,000,000.00	90,000,000.00	-	100.00%
021510200100	23010140	PURCHASE OF FARM INPUTS: Purchase of Rice, Maize, Soyabeans, Sesame Seeds & Cassava Stems	-	385,000,000.00	385,000,000.00	-	100.00%
021510200100	23010140	PURCHASE OF FARM INPUTS: Purchase of Agro-Chemicals :Glyphosate, Round-Up, Glyspring, Miagrotopshot Plus, Bispyrinspring Sodium, Mifafuron 75 WG for Maize, Mazit-100SL For soyabeans, Haimeba for Sesame, Sweep for cassava	-	595,000,000.00	595,000,000.00	-	100.00%
021510200100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation & Repairs of Office Complex at BNARDA HQTRS	-	60,000,000.00	-	60,000,000.00	0.00%
021510200100	23010104	PURCHASE MOTOR CYCLES: Purchase of 30No. Bazuki Cargo Farm Tricycle	-	112,304,537.90	-	112,304,537.90	0.00%
021510200100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 10No. Executive Chairs & Tables, 30No.Semi-Executive Chairs & Tables, 50No. Chairs & Tables, 15No. Visitors Seat	-	60,000,000.00	-	60,000,000.00	0.00%
021510200100	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Resuscitation of Agro- processing centers Across the state	-	75,500,000.00	-	75,500,000.00	0.00%
021510200100	23010101	PURCHASE / ACQUISITION OF LAND: Clearing of 50,000 Hectares of Land Across The State (Across the 23 LGAs)	-	100,000,000.00	-	100,000,000.00	0.00%
021510200100	23020105	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Artificial Insemination Centers (vandeikya and Makurdi)	-	60,000,000.00	-	60,000,000.00	0.00%
021510200100	23040105	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Reactivation of Irrigation Sites (Makurdi, Vandeikya and Otukpo)	-	300,000,000.00	-	300,000,000.00	0.00%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: 3No. Weather Stations (Makurdi, Otukpo and Adikpo)	-	15,000,000.00	-	15,000,000.00	0.00%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Livestock, Fisheries and Plantation farms in each of the 3-Senatorial Zones of the state	-	60,000,000.00	-	60,000,000.00	0.00%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of 3No. 350Ton Silos for storage in the 3- senatorial zones of the state	-	15,000,000.00	-	15,000,000.00	0.00%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: 3No. Standard Veterinary clinics and Diagnostic Laboratories	-	75,000,000.00	-	75,000,000.00	0.00%
021510200100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction of Hatcheries for Poultry and Fish in the 3-Senatorial zones of the state	-	15,000,000.00	-	15,000,000.00	0.00%

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021510200100	23020113	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Reactivation of Agriculture Service centers in the three senatorial zones of the state (in 12 LGAs)	-	250,000,000.00	-	250,000,000.00	0.00%
011200300100	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	10,000,000.00	-	10,000,000.00	0.00%
011200300100	23010113	PURCHASE OF COMPUTERS:Purchase of Laptops computers for Members and Committee Secretaries	-	69,610,448.00	-	69,610,448.00	0.00%
011200300100	23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	-	10,000,000.00	-	10,000,000.00	0.00%
011200300100	23030101	REHABILITATION OF MAIN BUILDING OF HOUSE OF ASSEMBLY	-	200,000,000.00	-	200,000,000.00	0.00%
011200300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Furnishing of Assembly Complex (200No each of chairs, Tables,Airconditoners>window blinds,refidgerators,televisions.)	-	424,540,059.00	-	424,540,059.00	0.00%
011200300100	23010108	PURCHASE OF BUSES: Purchase of 32 seater Toyota Coaster Bus	-	200,000,000.00	-	200,000,000.00	0.00%
011200300100	23010107	PURCHASE OF TRUCKS: Purchase of 7No. Prado Jeep	-	50,000,000.00	-	50,000,000.00	0.00%
011200300100	23010106	PURCHASE OF VANS: Purchase of 2No. Toyota Hilux Vans	-	160,000,000.00	-	160,000,000.00	0.00%
011200300100	23010107	PURCHASE OF ASSEMBLY AMBULANCE	-	36,500,000.00	-	36,500,000.00	0.00%
011200300100	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	15,000,000.00	-	15,000,000.00	0.00%
011200300100	23010114	PURCHASE OF COMPUTER PRINTERS	-	8,000,000.00	-	8,000,000.00	0.00%
011200300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of Office Furniture and fittings	-	190,000,000.00	-	190,000,000.00	0.00%
052100100100	23030105	REHABILITATION / REPAIRS -RENOVATION/REMODELLING OF HMB HEAD QUARTERS IN MAKURDI	-	300,000,000.00	300,000,000.00	-	100.00%
011200400100	23010117	PURCHASE OF 1No. HP SHREDDING MACHINE	28,000.00	500,000.00	-	500,000.00	0.00%
011200300100	23050102	ACQUISITION OF NON TANGIBLE ASSETS: COMPUTER SOFTWARE ACQUISITION	70,000.00	519,669,999.00	-	519,669,999.00	0.00%
011200300100	23040101	PRESERVATION OF THE ENVIRONMENT: TREE PLANTING	200,000.00	200,000.00	-	200,000.00	0.00%
053900100100	23030102	REHABILITATION / REPAIRS - ELECTRICITY	200,000.00	200,000.00	-	200,000.00	0.00%
055100100100	23010118	PURCHASE OF 2 NO. HP SCANNERS	200,000.00	200,000.00	-	200,000.00	0.00%
011100500100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 2NO 32"INCHES SMART ANDROID TV TELEVISION SETS	250,000.00	-	-	-	0.00%
011100500100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 1NO Haier Thermocool 185 Litres Double Door Refrigerator (HRF-185BLUX) REFRIGERATORS	250,000.00	-	-	-	0.00%
051705400100	23010114	PURCHASE OF HP LASERJET PRINTER PRO Mfp M428dw (460,000x10)	280,000.00	-	-	-	0.00%
055100100100	23010117	PURCHASE OF 3 NO. SHREDDING MACHINES	300,000.00	300,000.00	-	300,000.00	0.00%
053905400100	23030102	REPAIRS - ELECTRICITY INSTALLION IN THE RENTED OFFICE ACCOMODATION	350,000.00	350,000.00	-	350,000.00	0.00%
011200400100	23010118	PURCHASE OF 3No.HP LARGE SCANNERS	420,000.00	420,000.00	-	420,000.00	0.00%
051705400100	23010115	PURCHASE OF SHARP 1NO. DIGITAL PHOTOCOPYING MACHINE	476,000.00	-	-	-	0.00%
052100200100	23010112	PROCUREMENT OF 5NO. ADDITIONAL EXECUTIVE CHAIRS	500,000.00	500,000.00	-	500,000.00	0.00%
052100200100	23010112	PROCUREMENT OF 3NO. LG TV SETS	500,000.00	500,000.00	-	500,000.00	0.00%
012300300100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: AUTOMATIC VOLTAGE REGULATOR FOR BENUE TELEVISION	525,000.00	525,000.00	-	525,000.00	0.00%
052102700100	23010117	PURCHASE OF 2 NO.SHREDDING MACHINE	600,000.00	600,000.00	-	600,000.00	0.00%
011103800100	23010119	PURCHASE OF 1NO 5.5KVA MIKANO GENERATOR FOR CPWB	636,300.00	636,300.00	-	636,300.00	0.00%
052102700100	23010118	PURCHASE OF 1 NO. SCANNING MACHINE	700,000.00	700,000.00	-	700,000.00	0.00%
016100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS - AIR CONDITIONER: 8 NO. LG AC FOR EXCO SECRETARIAT	800,000.00	16,800,000.00	16,800,000.00	-	100.00%
011100500100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 6No. Office Book Shelve	1,000,000.00	-	-	-	0.00%
016100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS-10 CONFERENCE TABLES FOR EXCO SECRETARIAT	1,000,000.00	11,000,000.00	11,000,000.00	-	100.00%
055100100100	23010114	PURCHASE OF 2 NO. HP COMPUTER PRINTERS P2035 SERIES & COLOUR PRINTERS	1,000,000.00	-	-	-	0.00%
011101000100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 5NO GUBABI SECURITY SAFE	1,050,000.00	1,050,000.00	-	1,050,000.00	0.00%
012300300100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REHABILITATION OF BENUE STATE TELEVISION COMPLEX	1,295,000.00	1,295,000.00	-	1,295,000.00	0.00%
011200300100	23010104	PURCHASE OF MOTOR CYCLES: Purchase of 1No Honda Motorcycle for Despatch	1,350,000.00	-	-	-	0.00%
051705400100	23010106	PURCHASE OF 1NO. TOYOTA HILUX V4 PROJECT VAN FOR MONITORING DEPARTMENT	1,400,000.00	-	-	-	0.00%
016100300100	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES:Construction of ICT Centre/Library	1,500,000.00	5,000,000.00	-	5,000,000.00	0.00%
016100100100	23010113	PURCHASE OF COMPUTERS: 4 NO HP LAPTOPS - INTEL COREi7 PROCESSOR WITH 2G DEDICATED GRAPHICS INDIVA Gforce, BACKLIT, 1TB AND 8G RAM	1,600,000.00	-	-	-	0.00%
012300300100	23010119	PURCHASE OF POWER GENERATING SET: POWER GENERATING SETS-SUPPLY OF GENERATOR - 200KVA, BENUE TV.	1,680,000.00	1,680,000.00	-	1,680,000.00	0.00%
051705400100	23010113	PURCHASE OF 10NO. LAPTOPS HP ENVY X360 15-ed 1002nia-11th Gen FOR ACCOUNT DEPARTMENT(915,000 X 10)	1,750,000.00	-	-	-	0.00%
052102700100	23010114	PURCHASE OF 2 NO. HP PRINTERS	1,750,000.00	-	-	-	0.00%
014800100100	23020101	Constructions of New Stores Building and ICT Hall , building of new conference Hall at BSIEC Headquartes Makurdi	1,806,000.00	1,806,000.00	1,806,000.00	-	100.00%
011102100500	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Building / Maintenance of BARD HQTRS	1,830,000.00	1,830,000.00	-	1,830,000.00	0.00%
011200300100	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,932,000.00	4,482,000.00	-	4,482,000.00	0.00%
011200400100	23010115	PURCHASE OF 15No. HP PHOTO COPIERS	1,960,000.00	3,920,000.00	1,030,000.00	2,890,000.00	26.28%
011100100100	23010113	PURCHASE OF 5NO HP Elitebook LAPTOP COMPUTER	2,000,000.00	800,000.00	750,000.00	50,000.00	93.75%

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011100500100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 5No Hisense 1.5HP Split Unit Air Conditioner, Copper Condenser, Super Cooling	2,000,000.00	-	-	-	0.00%
016100100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: LAND SCAPING OF CABINET OFFICE - SSG	2,000,000.00	22,000,000.00	22,000,000.00	-	100.00%
016100100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF FENCE, GATE AND GATE HOUSE AT SSG OFFICE, MAKURDI.	2,000,000.00	22,000,000.00	22,000,000.00	-	100.00%
016100600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES (FURNISHING OF LIAISON OFFICE)	2,000,000.00	2,000,000.00	-	2,000,000.00	0.00%
016100600100	23040102	EROSION & FLOOD CONTROL: (DRAINAGE AND EROSION CONTROL)	2,000,000.00	2,000,000.00	-	2,000,000.00	0.00%
052102700100	23010123	PURCHASE OF FIRE EXTINGUISHERS WITHIN OFFICE PREMISES	2,000,000.00	2,000,000.00	-	2,000,000.00	0.00%
052102700100	23010128	PURCHASE OF SECURITY GARGETS FOR SECURITY GUARDS	2,000,000.00	2,000,000.00	-	2,000,000.00	0.00%
054400100100	23050101	MONITORING AND EVALUTION OF SMHADM PROGRAMS AND PROJECTS	2,000,000.00	2,000,000.00	-	2,000,000.00	0.00%
055100100100	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT - 15NO. FIRE EXTINGUISHER	2,000,000.00	2,000,000.00	-	2,000,000.00	0.00%
011200300100	23010128	PURCHASE OF SECURITY EQUIPMENT	2,100,000.00	2,100,000.00	-	2,100,000.00	0.00%
011200400100	23010119	PURCHASE OF 1No. 30KVA MIKANO POWER GENERATING SET	2,450,000.00	2,450,000.00	1,600,000.00	850,000.00	65.31%
012300300100	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES: REHABILITATION AND REPAIRS OF DIGITAL PRODUCTION EQUIPMENT AT BENUE NEWS & BENUE TODAY STUDIOS	2,450,000.00	2,450,000.00	-	2,450,000.00	0.00%
011101000100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 3NO LG Split Air Conditioner - 2hp Gencool air condition	2,500,000.00	2,500,000.00	-	2,500,000.00	0.00%
054400100100	23050101	BENUE STATE DRUG AND SUBSTANCE ABUSE PREVENTION STRATEGY	2,500,000.00	2,500,000.00	-	2,500,000.00	0.00%
054400100100	23050101	DOMESTICATION OF PERSONS WITH DISABILITY ACT	2,500,000.00	2,500,000.00	-	2,500,000.00	0.00%
054400100100	23050103	MONITORING AND EVALUATION OF PROJECTS AND PROGRAMMES	2,500,000.00	2,500,000.00	-	2,500,000.00	0.00%
055100100100	23010128	PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGETS - CCTV ETC.	2,500,000.00	2,500,000.00	-	2,500,000.00	0.00%
011200400100	23010113	PURCHASE OF 15No. DESTOP HP COMPUTERS, 10No. HP LAPTOPS COMPUTERS, 25No. HP UPS SYSTEMS	2,625,000.00	11,700,000.00	5,850,000.00	5,850,000.00	50.00%
015600100100	23010112	PURCHASE OF 300NO. SEMI- Executive TABLES AT FOR ICT DEV. CENTER MAKURDI	2,703,414.00	2,712,414.00	1,000,000.00	1,712,414.00	36.87%
012300300100	23050101	RESEARCH AND DEVELOPMENT: RESEARCH OFFSHORE FOR BENUE TELEVISION CORPORATION	2,800,000.00	2,800,000.00	-	2,800,000.00	0.00%
053905400100	23050101	FOR RESEARCH IN LOTTERY, BETTING AND ANY GAME OF CHANCE ON HOW TO INCREASE THE REVENUE PROFILE OF THE STATE AND FOR PROPER REGULATIONS OF GAMING ACTIVITIES	2,800,000.00	2,800,000.00	-	2,800,000.00	0.00%
011100600100	23010128	PURCHASE OF SECURITY EQUIPMENT	3,000,000.00	3,000,000.00	-	3,000,000.00	0.00%
012300300100	23010104	PURCHASE OF MOTORCYCLES: PURCHASE OF 10NO. MOTORCYCLES FOR DESPATCH FOR THE MINISTRY OF INFORMATION AND ITS AGENCIES	3,000,000.00	-	-	-	0.00%
016100600100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: INTERNAL SECURITY FENCE	3,000,000.00	3,000,000.00	-	3,000,000.00	0.00%
051400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF DSWO AT MAKURDI	3,000,000.00	3,000,000.00	-	3,000,000.00	0.00%
051400100100	23050101	DATA CAPTURING/STWG COORDINATION PROGRAMME IN BENUE STATE	3,000,000.00	3,000,000.00	-	3,000,000.00	0.00%
055100100100	23010115	PURCHASE OF 3 NO. SHARP PHOTOCOPYING MACHINES	3,000,000.00	-	-	-	0.00%
015600100100	23010112	PROCUREMENT OF 750NO. COMPUTER work station & CHAIRS AT FOR ICT DEV. CENTER MAKURDI	3,153,983.00	3,153,983.00	-	3,153,983.00	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - MAKURDI ZONAL OFFICE	3,240,000.00	3,240,000.00	3,240,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-MAKURDI LGEA	3,240,000.00	3,240,000.00	3,240,000.00	-	100.00%
011100100200	23010119	Generator for Deputy Governor's office, Makurdi	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
011101000100	23010119	PURCHASE OF POWER GENERATING SET: PURCHASE OF 1NO 15KVA Mikano SOUND PROOF GENERATOR FOR THE COMMISSION	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
012300300100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: LANDSCAPING / DRAINAGE OF BENUE TV CORPORATION.	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
023100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 12 SET OF EXECUTIVE CHAIRS, TABLES, DESK ETC.	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
023100100100	23050103	MONITORING AND EVALUATION: MONITORING AND SUPERVISION OF DRIVING SCHOOL IN THE STATE	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
052110200100	23010119	PURCHASE OF 1 NO. GASOLINE SUMEE GENERATOR	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
054400100100	23050101	REHABILITATION AND EMPOWERMENT OF TRAFFICKED VICTIMS OF HUMAN	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
054400100100	23050101	BENUE STATE DISASTER RISK MANAGEMENT POLICY	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
054400100100	23050103	DEVELOPMENT OF MONITORING, EVALUATION AND REPORTING FRAMEWORK	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
016100100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: PROVISION OF 1 NO. OFFICE BLOCK AT SSG OFFICE, MAKURDI	4,000,000.00	74,000,000.00	74,000,000.00	-	100.00%
016100100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF SPECIAL ADVISER'S OFFICE (PROJECT MONITORING) AT CABINET OFFICE.	4,000,000.00	44,000,000.00	44,000,000.00	-	100.00%
051400100100	23050104	ANNIVERSARIES/CELEBRATIONS: INTERNATIONAL DAY OF THE GIRL CHILD-ACCESS TO NUTRITION	4,000,000.00	4,000,000.00	-	4,000,000.00	0.00%
055100100100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES AT LGCA's	4,000,000.00	4,000,000.00	-	4,000,000.00	0.00%
016100100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: FURTHER RENOVATION WORK AT EXCO SECRETARIAT - SSG	4,078,400.00	34,078,400.00	34,078,400.00	-	100.00%
012300300100	23050102	COMPUTER SOFTWARE ACQUISITION: ACQUISITION OF DIGITAL SPECIALIST SCHEDULING SOFTWARE FOR BENUE STATE TELEVISION	4,200,000.00	4,200,000.00	-	4,200,000.00	0.00%
051705400100	23010112	PURCHASE OF 24NO.OFFICE TABLES AND 24NO. OFFICE CHAIRS FOR ACCOUNT DEPARTMENT	4,200,000.00	4,200,000.00	-	4,200,000.00	0.00%
011100100100	23010115	PURCHASE OF 3NO HP Laser Jet CP5225 Printer	5,000,000.00	-	-	-	0.00%
011100100100	23010115	PURCHASE OF 2NO Konica Minolta BizHub C554e PHOTOCOPYING MACHINE	5,000,000.00	5,500,000.00	807,000.00	4,693,000.00	14.67%

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012300100100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: INSTALLATION OF STATE OF THE ART BROADCAST SYSTEM, RADIO BENUE	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
016100100100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF EXCO BAGS	5,000,000.00	20,000,000.00	-	20,000,000.00	0.00%
051400100100	23020101	CONSTRUCTION OF OFFICE BUILDING FOR AFRICAN FIRST LADY'S PEACE MISSION PROJECT	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
052102700100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 15 SET OF EXECUTIVE CHAIRS & TABLES AND OFFICE CHAIRS	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
052102700100	23010113	PURCHASE OF 6 NO. HP COMPUTERS	5,000,000.00	-	-	-	0.00%
052110200100	23010113	PURCHASE OF 20 HP LAPTOPS FOR HMB HQTRS.	5,000,000.00	-	-	-	0.00%
054400100100	23050101	MASS AWARENESS AND ADVOCACY PROGRAMME FOR ENHANCED IMPLEMENTATION OF THE DISABILITY ACT AND SUBSEQUENT DOMESTICATION AT LGAs	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
054400100100	23050101	BENUE STATE EDUCATIONAL INTERVENTION PROGRAMME FOR PERSONS WITH DISABILITIES	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
054400100100	23050101	REHABILITATION PROGRAMME FOR DRUG/SUBSTANCE ADDICTION	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
055100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 6NO. SET OF OFFICE EXECUTIVE CHAIRS AND TABLES	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: SUBEB H/QTRS, MKD.	5,200,000.00	5,200,000.00	5,200,000.00	-	100.00%
016100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 2 LIBRARY SHELVES FOR B/S EXCO ARCHIVES	5,365,500.00	55,365,500.00	55,365,500.00	-	100.00%
014800100100	23020110	PURCHASE OF 10No. Dry Chemical Powder - dcp - Trolley Fire Extinguisher-50kg, 2No. Drager SCBA Breathing Apparatus (BA) - PSS 3000, Dust Nose Mask at N3,500 each	5,450,000.00	5,450,000.00	5,450,000.00	-	100.00%
011100500100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF SMALL SCALE INDUSTRIES: ORANGE PACKAGING,REPACKAGING OF SESAME & SOYABEANS SEED & FRUITSFOOD PROCESSING	7,000,000.00	-	-	-	0.00%
011101000100	23010101	PURCHASE / ACQUISITION OF LAND: PURCHASE OF 100M X 100M LAND FOR THE BUILDING OF PUBLIC PROCUREMENT COMMISSION HEADQUARTERS IN MAKURDI	7,000,000.00	7,000,000.00	-	7,000,000.00	0.00%
012300300100	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: DIGITIZATION OF BENUE TELEVISION CORPORATION	7,000,000.00	7,000,000.00	-	7,000,000.00	0.00%
012500100500	23030104	Repairs of 6 Boreholes at the State Secretariat	7,000,000.00	7,000,000.00	-	7,000,000.00	0.00%
023100100100	23010107	PURCHASE OF 1 NO. 6-TON LIFT VEHICLE FOR THE MAINTENANCE OF STRRT LIGHTS	7,000,000.00	-	-	-	0.00%
052100200100	23010113	PURCHASE OF COMPUTERS: 10NO. HP LAPTOPS FOR STAFF	7,350,000.00	-	-	-	0.00%
054400100100	23050101	STATE EDUCATIONAL INTERVENTION PROGRAMME FOR PERSONS WITH DISABILITIES	7,500,000.00	7,500,000.00	-	7,500,000.00	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - MAKURDI ZONAL OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TELEVISION SETS - 3 - SUBEB H/QTRS.	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: AIR CONDITIONER -15 units - SUBEB H/QTRS, MKD.	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - MAKURDI ZONAL OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: REFRIDGERATORS: 4 - SUBEB H/QTRS.	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR MAKURDI ZONAL OFFICE.	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
015600100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 10No. Executive chairs & tables & 10 No. semi-executive chairs & tables	8,000,000.00	8,000,000.00	-	8,000,000.00	0.00%
016100100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF CABINET OFFICE - SSG	8,000,000.00	88,000,000.00	88,000,000.00	-	100.00%
012300300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 15NO EXECUTIVE CHAIRS,30NO TABLES	8,750,000.00	8,750,000.00	-	8,750,000.00	0.00%
051705400100	23030121	RENOVATION OF 2NO. BLOCK OF OFFICES AT TSB HEADQUARTERS FOR ACCOUNT DEPARTMENT	8,750,000.00	60,818,446.55	52,068,446.55	8,750,000.00	85.61%
055100100100	23010113	PURCHASE OF 7 NO. HP COMPUTERS COREI7	9,000,000.00	-	-	-	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-MAKURDI LGEA	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR MAKURDI LGEA.	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR MAKURDI LGEA	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
011100500100	23010119	PURCHASE OF POWER GENERATING SET:1NO.40KVA Mikano soundproof generator [Perkins 1103-33TG1]	10,000,000.00	-	-	-	0.00%
011100600100	23050103	MONITORING AND EVALUATION: FOLLOW-UP OF IDPs, CRISIS AREAS, ETC.	10,000,000.00	10,000,000.00	-	10,000,000.00	0.00%
023100100100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: CONSTRUCTION OF A 10MW PP GAS POWER STATION AT THE INDUSTRIAL LAYOUT MAKURDI	10,000,000.00	45,861,900.00	-	45,861,900.00	0.00%
052100100100	23050101	STATE DRUG ABUSE COMMITTEE	10,000,000.00	10,000,000.00	10,000,000.00	-	100.00%
052100200100	23050103	QUALITY ASSURANCE, MONITORING AND EVALUATION	10,000,000.00	10,000,000.00	-	10,000,000.00	0.00%
054400100100	23050102	WEBSITE DEVELOPMENT AND MOBILE APPLICATION DEVELOPMENT	10,500,000.00	10,500,000.00	-	10,500,000.00	0.00%
011101000100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 10NO EXECUTIVE TABLES AND CHAIRS	10,927,000.00	10,927,000.00	-	10,927,000.00	0.00%
052100100100	23050101	SUPPORT PREVENTIVE MENTAL HEALTH: TO STRENGTHEN MENTAL HEALTH SERVICES AND PROVIDE EFFECTIVE SERVICES TO CONTAIN DRUG ABUSE,PROVIDE REHABILITATION CENTER AND SERVICES FOR MANAGING ADDICTS. AND SET UP TASK FORCE. (SDCC)	12,000,000.00	12,000,000.00	12,000,000.00	-	100.00%
015600100100	23010119	PURCHASE OF 4 NO. NEXUS 7.5KVA INVERTER WITH 8X200 AH BATTERY	12,500,000.00	12,500,000.00	10,000,000.00	2,500,000.00	80.00%
023100100100	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENTS AND VEHICLES	12,500,000.00	12,500,000.00	-	12,500,000.00	0.00%
011100100200	23020101	Perimeter fence in the Deputy Governor's Office Makurdi	14,000,000.00	14,000,000.00	-	14,000,000.00	0.00%
051705500100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS(1 NO BLK OF 5 OFFICES FOR IMPROVEMENT OF SCI & TECH EDU)	14,000,000.00	14,000,000.00	-	14,000,000.00	0.00%
011100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 10NO Executive Chairs & Tables for government house makurdi	15,000,000.00	20,500,000.00	4,100,000.00	16,400,000.00	20.00%

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011100600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 10NO 1.5hp SkyRun AIR-CONDITIONERS	15,000,000.00	15,000,000.00	-	15,000,000.00	0.00%
052100100100	23050101	STRENGTHENING OF SUPPLY CHAIN MANAGEMENT PROGRAMME: DATA COLLECTION, REVIEW, AND COLLATION FOR LAST MILE DISTRIBUTION TO FUNCTIONAL MALARIA, NTD, FP AND HIV SITES) EVERY 2 MONTHS @ 2MILLION X 6 TIMES.	15,000,000.00	15,000,000.00	15,000,000.00	-	100.00%
054400100100	23020127	ESTABLISHMENT OF A STATE EARLY WARNING SYSTEM FOR MITIGATION OF DISASTERS AND FORCED MIGRATION	15,000,000.00	15,000,000.00	-	15,000,000.00	0.00%
011103700100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF FENCE AT THE MPWB COMPLEX, NAKA ROAD MAKURDI.	17,000,000.00	17,000,000.00	-	17,000,000.00	0.00%
011200400100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS SUCH AS 50No. EXECUTIVE TABLES, 50No. EXECUTIVE CHAIRS, 20No. SHELVES & 2No. SAFES	17,325,000.00	17,325,000.00	7,400,000.00	9,925,000.00	42.71%
016100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS-10 CHAIRS: FURNISHING OF CABINET OFFICE WITH EXECUTIVE CHAIRS	19,000,000.00	119,000,000.00	101,320,220.00	17,679,780.00	85.14%
011200400100	23010114	PURCHASE OF 2No. FULL UNITS OF COLOURED SHARP PRINTERS	19,390,000.00	19,390,000.00	2,133,000.00	17,257,000.00	11.00%
011200300100	23010128	PURCHASE OF SECURITY EQUIPMENT: Purchase and Installation of Security Equipments at the Assembly	19,600,000.00	15,000,000.00	-	15,000,000.00	0.00%
051400100100	23050101	ACQUISITION OF DATA ON WIDOWS AND DISABLED PERSONS FOR POVERTY ALLEVIATION IN THE 3 SENATORIAL ZONES OF THE STATE	20,000,000.00	20,000,000.00	-	20,000,000.00	0.00%
052100100100	23050101	CONTROL OF TROPICAL DISEASES TO BE ABLE TO CURTAIL THE SPREAD OF EPIDEMIC DISEASES AND SMT ACTIVITIES IN THE STATE.	20,000,000.00	20,000,000.00	20,000,000.00	-	100.00%
052100100100	23050101	DEVELOPMENT OF HUMAN RESOURCE FOR HEALTH DATABASE: TRAINING OF HUMAN RESOURCE FOR HEALTH FOCAL PERSONS IN THE 23 LGAS AND OTHER HEALTH ESTABLISHMENTS IN THE STATE.	20,000,000.00	20,000,000.00	20,000,000.00	-	100.00%
052100100100	23050101	SERVICE CONCESSION ASSETS (PPP) LASSA FEVER OUTBREAK RESPONSE, ACCREDITATION	20,000,000.00	20,000,000.00	20,000,000.00	-	100.00%
052100200100	23020127	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: INSTALLATION OF BIOMETRIC DATA CAPTURE MACHINES FOR ENROLLMENT OF STATE AND LOCAL GOVERNMENT WORKERS/INFORMAL SECTOR	20,000,000.00	20,000,000.00	-	20,000,000.00	0.00%
055100100100	23010119	PURCHASE OF 3 NO. 250KVA POWER GENERATING SET	20,000,000.00	20,000,000.00	1,110,000.00	18,890,000.00	5.55%
014800100100	23020127	Designing & Hosting of website	20,000,000.00	20,000,000.00	20,000,000.00	-	100.00%
053900100100	23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS: COMPLETION OF FLOODLIGHT AT APER AKU STADIUM MAKURDI	20,557,535.00	20,557,535.00	-	20,557,535.00	0.00%
011103700100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation of Office Building at MPWB along NAKA Road, Makurdi	25,000,000.00	25,000,000.00	-	25,000,000.00	0.00%
015600100100	23050103	MONITORING AND EVALUATION:	25,000,000.00	25,000,000.00	25,000,000.00	-	100.00%
051400100100	23020113	CONSTRUCTION/PROVISION OF MODERN AGRICULTURAL TECHNOLOGY FACILITIES IN THE 3 SENATORIAL ZONES OF THE STATE	25,000,000.00	25,000,000.00	-	25,000,000.00	0.00%
014900100100	23030101	REHABILITATION/REPAIRS OF OFFICE BUILDINGS-Administrative-Renovation of Office Premises	25,139,540.00	25,139,540.00	-	25,139,540.00	0.00%
011100600100	23050101	RESEARCH AND DATA COLLECTION ON CRISES TRIGGERS ACROSS THE 23LGAS	30,000,000.00	30,000,000.00	-	30,000,000.00	0.00%
012300100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS:CONSTRUCTION OF AMINU ISAH CULTURAL /OFFICE COMPLEX	30,000,000.00	30,000,000.00	30,000,000.00	-	100.00%
051400100100	23050101	ANNIVERSARIES/CELEBRATIONS: WOMEN PEACE & SECURITY PROGRAMME	30,000,000.00	30,000,000.00	-	30,000,000.00	0.00%
052100200100	23010101	PURCHASE OF LAND: 200X200M ALONG GBOKO ROAD FOR OFFICE BUILDING FOR BENUE STATE HEALTH INSURANCE AGENCY.	30,000,000.00	30,000,000.00	-	30,000,000.00	0.00%
053900100100	23050104	ANNIVERSARIES/CELEBRATIONS: SPORTING ACTIVITIES (GOVERNOR'S CUP)	30,000,000.00	30,000,000.00	30,000,000.00	-	100.00%
054400100100	23010122	PROCUREMENT OF EMERGENCY STOCK OF MEDICINES AND HEALTH RELATED SUPPLIES AND LOGISTICS FOR MEDICINES AND HEALTH RELATED SUPPLIES FOR HUMANITARIAN RESPONSE: HUMANITARIAN HEALTH KITS	30,000,000.00	30,000,000.00	-	30,000,000.00	0.00%
054400100100	23050101	SKILLS ACQUISITION AND PROVISION OF STARTER KITS FOR 600 FEMALE IDPs AT THE VARIOUS IDP CAMPS.	30,000,000.00	30,000,000.00	-	30,000,000.00	0.00%
011100100200	23010112	Chairs, Tables, Safes/file cabinets/cupboards, ceiling fans, stools and Telveision sets	34,020,000.00	34,020,000.00	-	34,020,000.00	0.00%
011200300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	35,000,000.00	35,000,000.00	-	35,000,000.00	0.00%
015600100100	23010119	PURCHASE OF 1 NO. 350KVA SUMEC POWER GENERATING SET FOR the Ministry	35,000,000.00	35,000,000.00	35,000,000.00	-	100.00%
011100800100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: Provision of Solar Power for the Benue State Emergency Management Agency Head Quarters	43,000,000.00	123,000,000.00	-	123,000,000.00	0.00%
011103700100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: BUILDING OF PERMANENT SECRETARIAT ALONG NAKA ROAD,MAKURDI	45,000,000.00	45,000,000.00	-	45,000,000.00	0.00%
052102700100	23010105	PURCHASE OF 1 NO. TOYOTA HILUX 2023 MODEL FOR THE BOARD	45,000,000.00	-	-	-	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - GBOKO ZONAL OFFICE	48,040,000.00	48,040,000.00	48,040,000.00	-	100.00%
011200400100	23010105	PURCHASE OF 1No. Toyota HILUX VAN, 1No. Toyota 14 SITTER BUS & 6No. Toyota SUVs	49,350,000.00	300,000,000.00	-	300,000,000.00	0.00%
012300100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF LIBRARY COMPLEX AT LIBRARY BOARD HEADQUARTERS	50,000,000.00	50,000,000.00	25,556,000.00	24,444,000.00	51.11%
012300100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REHABILITATION OF OUTDOOR/INDOOR AMINU ISAH KANTOGORA THEATRE	50,000,000.00	50,000,000.00	38,000,000.00	12,000,000.00	76.00%
052100100100	23030121	COMPLETION OF RENOVATION WORKS FOR STATE MEDICAL STORES	50,000,000.00	50,000,000.00	50,000,000.00	-	100.00%
052100100100	23030121	RENOVATION OF STATE MEDICAL STORE APIR	50,000,000.00	250,000,000.00	250,000,000.00	-	100.00%
052100100100	23050101	IMPLEMENTATION OF WARD MINIMUM HEALTH PACKAGE: EQUITY FUND FOR BASIC HEALTH CARE PROVISION FUND	50,000,000.00	50,000,000.00	50,000,000.00	-	100.00%
052100100100	23050101	SUPPORT CONTROL OF TUBERCULOSIS, LEPROSY AND BURULI ULCER TO IMPROVE ACCESS TO QUALITY TB PREVENTION, DIAGNOSIS AND TREATMENT IN THE STATE	50,000,000.00	50,000,000.00	50,000,000.00	-	100.00%

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053900100100	23020104	CONSTRUCTION / PROVISION OF HOUSING: HOSTEL ACCOMODATION @ APER AKU STADIUM	50,000,000.00	50,000,000.00	50,000,000.00	-	100.00%
012300100100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF 2NO 5KW TRANSMITTER FOR RADIO BENUE WITH ACCESSORIES	53,962,830.00	53,962,830.00	50,000,000.00	3,962,830.00	92.66%
023100100100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: ESTABLISHMENT OF A DRIVING / VIO TRAINING SCHOOL IN MAKURDI	57,000,000.00	57,000,000.00	-	57,000,000.00	0.00%
023100100100	23050101	RESEARCH AND DEVELOPMENT: PROFESSIONAL AND TECHNICAL SURVEY DATA/MAPPING INFORMATION AND GIS APPLICATION SUPPORT TO POWER SECTOR/POWER SECTOR REFORM COORDINATING PROG.	57,500,000.00	57,500,000.00	-	57,500,000.00	0.00%
011200300100	23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS: Construction of office building for for Legislators	62,400,000.00	99,182,000.00	-	99,182,000.00	0.00%
023100100100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF WEIGHING BRIDGE FOR THE VEHICLE INSPECTION CENTRE, NORTH BANK MAKURDI	66,200,000.00	66,200,000.00	-	66,200,000.00	0.00%
014700100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation and Repairs of Headquarters of Benue State Civil Service Commission	70,000,000.00	70,000,000.00	-	70,000,000.00	0.00%
052100100100	23050101	STRENGTHENING SPECIFIC DISEASE CONTROL PROGRAMME AND DEVELOPMENT OF EMERGENCY PREPAREDNESS AND RESPONSE TO CRUCIAL OUTBREAK OF DISEASES (MEASLES, CELEBRO-SPINAL MENINGITIS ETC).EMERGENCY PREPAREDNESS FOR EPIDEMIC AND DISEASE CONTROL AND FIRE OUTBREAK	75,000,000.00	75,000,000.00	75,000,000.00	-	100.00%
051700900100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION AND COMPLETION OF PERMANENT OFFICE COMPLEX AT THE STATE SECRETARIAT.	75,747,620.00	75,747,620.00	-	75,747,620.00	0.00%
052100200100	23010106	PURCHASE OF MOTOR VEHICLES: 2 TOYOTA HILUX VANS-2019 MODEL	82,000,000.00	-	-	-	0.00%
011100100100	23010119	PURCHASE OF POWER GENERATING SETS: 1No.650KVA Mikano sound proof generator for government house makurdi	95,000,000.00	94,200,000.00	-	94,200,000.00	0.00%
052100100100	23050101	IMPLEMENTATION, EXPANSION AND STRENGTHENING OF FREE MCH FOR UNDER 5 CHILDREN AND ADOLECENT REPRODUCTIVE HEALTH	100,000,000.00	100,000,000.00	99,000,713.00	999,287.00	99.00%
052100100100	23050101	INFANT AND YOUNG CHILD FEEDING: TO IMPROVE NUTRITIONAL STATUS AND REDUCE CHILD MORTALITY RATE.	100,000,000.00	100,000,000.00	97,238,000.00	2,762,000.00	97.24%
052100100100	23050101	SERVICE CONCESSION ASSETS (PPP) FAMILT PLANNING ACTIVITIES	100,000,000.00	100,000,000.00	100,000,000.00	-	100.00%
053900100100	23050101	RESEARCH AND DEVELOPMENT: YOUTH EMPOWERMENT AND SKILLS ACQUISITION TRAINING	100,000,000.00	100,000,000.00	100,000,000.00	-	100.00%
011200300100	23010108	PURCHASE OF BUSES: Purchase of 1No.Toyota Hiace Bus	109,000,000.00	218,000,000.00	-	218,000,000.00	0.00%
051400100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF DAY CARE CENTRE, MAKURDI	115,000,000.00	115,000,000.00	-	115,000,000.00	0.00%
011200300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 80NO Semi-Executive Chairs and tables for Benue state House of assembly	120,400,000.00	240,800,000.00	-	240,800,000.00	0.00%
052102700100	23020101	CONSTRUCTION/PROVISION OF ADMINISTRATIVE OFFICE BUILDING FOR THE BOARD	130,000,000.00	30,000,000.00	-	30,000,000.00	0.00%
012500100500	23020102	Construction - construction of 14 units of 3-bedroom flats for Public Servants on Owner-Occupier basis at Ugondo Mega Layout (Revolving Fund)	140,000,000.00	-	-	-	0.00%
051700100100	23050101	RESEARCH AND DEVELOPMENT: SAFE SCHOOLS INITIATIVES	144,000,000.00	144,000,000.00	-	144,000,000.00	0.00%
012500100500	23020103	Provision of Solar Minigrd Power to the State Secretariat - 200kWp solar system for Head of Service Building; 200kWp system for Ministry of Youth & Sports Building; 400kWp system for ministry of Finance	150,000,000.00	-	-	-	0.00%
015600100100	23050102	COMPUTER SOFTWARE ACQUISITION: Acquisition of licensed Microsoft office and other software packages	200,000,000.00	50,000,000.00	50,000,000.00	-	100.00%
052100100100	23050101	HMIS AND LMCU, MALARIA, HIV/AIDS, IMMUNIZATION, EMERGENCY PREPAREDNESS, NUTRITION, MATERNAL AND CHILD HEALTH, HEPATITIS CONTROL AND FOOD SAFETY.	200,000,000.00	200,000,000.00	193,584,296.00	6,415,704.00	96.79%
054400100100	23050101	RESETTLEMENT, REHABILITATION AND RE-INTEGRATION PROJECTS FOR IDPs IN THE STATE	200,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
054400100100	23050101	BENUE STATE DISASTER MANAGEMENT OPERATIONS	225,000,000.00	20,000,000.00	-	20,000,000.00	0.00%
023100100100	23010128	PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGET - CCTV ETC.	248,660,000.00	2,660,000.00	-	2,660,000.00	0.00%
012300100100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF PRE PRESS EQUIP FOR MINISTRY OF INFORMATION	250,000,000.00	500,000,000.00	494,834,720.00	5,165,280.00	98.97%
023100100100	23010106	PURCHASE OF VANS: PURCHASE OF 4 NO. HEAVY - DUTY TOWING VANS FOR THE VIOS	250,000,000.00	-	-	-	0.00%
023100100100	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: ESTABLISHMENT OF BENUE STATE TRAFFIC MANAGEMENT AGENCY	250,000,000.00	-	-	-	0.00%
051400100100	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING: RENOVATION OF MAIMUNA KOTANGORA HOSTEL	250,000,000.00	250,000,000.00	-	250,000,000.00	0.00%
011100500100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 9No 3- CLASSROOM BLOCKS WITH VIP TOILETS ACROSS IN THE 3-SENATORIAL ZONES ACROSS THE STATE	300,000,000.00	-	-	-	0.00%
011100500100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: CONSTRUCTION OF 9No BOREHOLES & OTHER WATER FACILITIES IN NEW PHC & CLASSROOM BLOCKS ACROSS THE 3-SENATORIAL ZONES IN THE STATE.	300,000,000.00	-	-	-	0.00%
011200400100	23010102	PURCHASE OF OFFICE BUILDINGS: PURCHASE OF OFFICE BUILDING IN MAKURDI	300,000,000.00	400,000,000.00	57,885,000.00	342,115,000.00	14.47%
012300100100	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES: REACTIVATION & OVERHAUL OF RADIO BENUE TELEVISION	300,000,000.00	-	-	-	0.00%
023100100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF ELECTRIC MOBILE WORKSHOP WITH FULL EQUIPMENT	300,000,000.00	100,000,000.00	-	100,000,000.00	0.00%
012500100500	23010112	Furnishing of Offices 720 office in the Benue State Secretariat with chairs tables shelves televisions etc	303,000,000.00	-	-	-	0.00%
011100500100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 9NO PHCS IN 3 SENATORIAL ZONES ACROSS THE STATE	350,000,000.00	-	-	-	0.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 84 NO. COMPUTERS FOR SUBEB HQTRS.	373,000,000.00	373,000,000.00	373,000,000.00	-	100.00%

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012500100500	23030121	Renovation of State Secretariat Complex- Replacement of aluminium roof coverings, provisional maintenance and changing of mechanical and electrical installations, provisional painting & decoration of the State Secretariat Complex	397,000,000.00	97,000,000.00	-	97,000,000.00	0.00%
015600100100	23050101	ESTABLISHMENT OF E-GOVERNMENT MASTERPLAN	420,556,900.00	20,556,900.00	20,000,000.00	556,900.00	97.29%
055100100100	23020101	CONSTRUCTION / PROVISION OF 1NO. OFFICE BUILDINGS	449,910,624.46	9,910,624.46	-	9,910,624.46	0.00%
011200300100	23010101	PURCHASE / ACQUISITION OF LAND:Purchase of land for construction of House of Assembly Quarters in Makurdi	500,000,000.00	-	-	-	0.00%
014000100100	23020101	CONSTRUCTION OF NEW AUDIT OFFICE COMPLEX: Along Old Otukpo Road Beside Hotel Bobec	500,000,000.00	200,000,000.00	-	200,000,000.00	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: PURCHASE OF PLASTIC CHAIRS FOR PRIMARY & SECONDARY SCHOOLS IN BENUE STATE.	501,000,000.00	501,000,000.00	501,000,000.00	-	100.00%
011100100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of media & Publicity Equipment for Office of thr press secretary government house	512,500,000.00	525,000,000.00	170,091,000.00	354,909,000.00	32.40%
023100100100	23010119	PURCHASE OF POWER GENERATING SET: PURCHASE OF 1 NO. 250KVA SOUND PROOF POWER GENERATING SET	715,000,000.00	-	-	-	0.00%
051405200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: FUNDING OF CDP/GrDP IN HEALTH, EDUCATION, WATER AND SANITATION (BN CARES BUDGET 2024)	729,000,000.00	1,300,000,000.00	108,000,000.00	1,192,000,000.00	8.31%
011200300100	23010103	PURCHASE OF RESIDENTIAL BUILDINGS:Purchase Residential Building at Abuja for Assembly Members Lodge	900,000,000.00	-	-	-	0.00%
011100500100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: NATIONAL LIVESTOCK TRANSFORMATION PLAN (NLTP)- CONSTRUCTION OF RANCHES 3-SENATORIAL ZONES OF THE STATE	950,000,000.00	-	-	-	0.00%
011200300100	23020128	CONSTRUCTION/PROVISION OF INFRASTRUCTURE: provision of Constituency infrastructure across the state	960,000,000.00	960,000,000.00	-	960,000,000.00	0.00%
051700100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 16 NO. GOVT SCHOOLS AND COLLEGES IN BENUE STATE AT N15, 625,000 MILLION EACH		999,999,999.00	-	999,999,999.00	0.00%
011100500100	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF(AUDA-NEPAD) POULTRY,PIGRY,LIVESTOCK & GREEN HOUSE FARMING ACROSS 7 PILOT LOCAL GOVERNMENT INTHE 3-SENATORIAL ZONES OF THE STATE.	2,350,771,077.64	-	-	-	0.00%
053900100100	23030111	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: UPGRADING OF APER AKU STADIUM TURF	4,021,500,000.00	2,021,500,000.00	1,722,980,257.66	298,519,742.34	85.23%
025400100100	23020114	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF RURAL ROADS ACROSS THE 23 LGA IN THE STATE	5,000,000,000.00	-	-	-	0.00%
025400100100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: RURAL ELECTRIFICATION OF TOWNS,VILLAGES AND COMMUNITIES ACROSS THE 23-LGA IN THE STATE	5,000,000,000.00	-	-	-	0.00%
015600100100	23020127	CONSTRUCTION / PROVISION OF ICT INFRASTRUCTURE: construction of ICT development centre	-	115,056,000.00	110,000,000.00	5,056,000.00	95.61%
015600100100	23020127	Construction of E-GOVERNANCE DIGITIZATION AND ICT INFRASTRUCTURE FOR THE STATE.Benue State Information intelligent Management System	-	150,000,000.00	150,000,000.00	-	100.00%
015600100100	23020127	Construction of ICT DATA CENTER/INCUBATION HUB AND BIOMETRIC CAPTURE FOR BENUE STATE WORKERS	-	270,000,000.00	269,000,000.00	1,000,000.00	99.63%
023100100100	23020103	ELECTRIFICATION OF MINISTRIES OF LAND, WORKS, AGRIC, SUBEB, RAAM & SUB-TREASURERY.	-	147,883,778.00	-	147,883,778.00	0.00%
023100100100	23020103	ELECTRIFICATION OF OFFICE OF THE DEPUTY GOVERNOR, MINISTRY OF ENVIRONMENT & BERWASA	-	67,578,145.00	-	67,578,145.00	0.00%
023100100100	23020103	ELECTRIFICATION OF THE OFFICE OF THE NIGERIAN IMMIGRATION SERVICES, URBAN DEVELOPMENT BOARD & CSDA	-	42,563,400.00	-	42,563,400.00	0.00%
023100100100	23020103	ELECTRIFICATION OF JUDGES QUARTERS MAKURDI	-	53,907,000.00	53,650,000.00	257,000.00	99.52%
023100100100	23020103	ELECTRIFICATION OF THE NIGERIAN CORRECTIONAL SERVICES	-	44,300,900.00	35,849,107.81	8,451,792.19	80.92%
023100100100	23020103	ELECTRIFICATION OF THE MINISTRY OF POWER, RENEWABLE ENERGY & TRANSPORT, CIVIL SERVICE COMMISSION, RADIO BENUE, AMINU ISA KONTAGORA THEATRE COMPLEX	-	80,620,000.00	-	80,620,000.00	0.00%
023100100100	23020123	CONSTRUCTION OF TRAFFICK/STREET LIGHTS	-	5,136,310,874.25	-	5,136,310,874.25	0.00%
023100100100	23020123	CONSTRUCTION OF TRAFFICK/STREET LIGHTS WITHIN MAKURDI TOWN	-	596,910,874.25	404,650,000.00	192,260,874.25	67.79%
023100100100	23020123	INSTALLATION OF 654 INTEGRATED SOLAR LIGHTS AT MDAs IN MAKURDI	-	399,921,000.00	351,000,000.00	48,921,000.00	87.77%
014800100100	23010106	Purchase of 33No.Toyota hilux (2022/2023 model)	-	2,772,000,000.00	2,772,000,000.00	-	100.00%
014800100100	23010105	Purchase of 7No.Toyota Corolla (2022/2023 model)	-	420,000,000.00	420,000,000.00	-	100.00%
014800100100	23010105	Purchase of 1No.Toyota Prado Jeep (2022/2023 model)	-	130,000,000.00	130,000,000.00	-	100.00%
014800100100	23010112	PURCHASE OF 8No. Executive Office Table With Extension And Executive Chair at ₦ 500,000 each, 15No. Manager Office Table And Mesh Swivel Chair at ₦ 200,000 each, 8No. Modern Executive CEO Office Swivel And Visitors Chair at ₦ 500,000 each,15No. Modern Executive Wooden & Leather Visitor Office Chair at ₦ 200,000 each and 10No Skyrun 1HP Split Inverter Air Conditioner (KF-25GWHDI-X9/T) at ₦ 400,000 each	-	18,000,000.00	18,000,000.00	-	100.00%
014800100100	23010118	PURCHASE OF 1No. Hp Scanjet Pro 2500 F1 Flatbed Scanner at ₦300,000	-	300,000.00	300,000.00	-	100.00%
011101200100	23010113	PURCHASE OF COMPUTERS: Purchase of 20No. computers at Bureau of BEQA	-	20,000,000.00	17,106,659.55	2,893,340.45	85.53%
011101200100	23010113	PURCHASE OF COMPUTERS: Purchase of Camera for BEQA Headquarters	-	2,000,000.00	1,545,000.00	455,000.00	77.25%
011101200100	23010105	PURCHASE OF MOTOR VEHICLES: 5 No. Cars for BEQA Headquarters @ N 7,000,000	-	26,000,000.00	5,500,000.00	20,500,000.00	21.15%
011101200100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of 1 No. 7 Office Block for BEQA Headquarters @ N 226,000,000	-	165,000,000.00	93,434,344.70	71,565,655.30	56.63%
011102000100	23050101	RESEARCH AND DEVELOPMENT-NG-CARES	-	1,638,002,203.41	895,000,000.00	743,002,203.41	54.64%
01110100100	23020114	CONSTRUCTION OF TOWNSHIP ROADS ACROSS THE STATE	-	15,000,000,000.00	15,000,000,000.00	-	100.00%
01110100100	23030113	MAINTENANCE OF ROADS IN THE STATE	-	2,000,000,000.00	76,080,150.00	1,923,919,850.00	3.80%

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011110100100	23030121	RENOVATION AND REHABILITATION OF MINISTRY OF SCIENCE AND TECHNOLOGICALS INNOVATION OFFICE	-	400,000,000.00	112,085,454.79	287,914,545.21	28.02%
011110100100	23020101	CONSTRUCTION OF NEW GOVERNOR'S OFFICE, MAKURDI	-	2,600,000,000.00	1,699,266,424.00	900,733,576.00	65.36%
011110100100	23020114	CONSTRUCTION OF RURAL ROADS ACROSS THE STATE	-	43,277,121,410.40	38,694,681,358.59	4,582,440,051.81	89.41%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: SHELVES: 5 - SUBEB H/QTRS.	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
011100700100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: Provision of Solar Power for the Benue State Bureau of Entrepreneurship and Wealth Creation	-	40,000,000.00	-	40,000,000.00	0.00%
011100800100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Building of 1No. 360-capacity conference hall at SEMA Head quarters	-	850,000,000.00	-	850,000,000.00	0.00%
053905400100	23010101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: BUILDING OF OFFICE ACCOMODATION	-	7,000,000.00	-	7,000,000.00	0.00%
011101200100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 2 No. 7 office Block and a Security Post attached with Generator House	-	100,000,000.00	-	100,000,000.00	0.00%
051705500100	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES OF 3 TECHNICAL SCHOOLS EACH IN THE 3 SENATORIAL ZONES IN BENUE STATE.	-	20,000,000.00	-	20,000,000.00	0.00%
025400100100	23020114	CONSTRUCTION / PROVISION OF ROAD: CONSTRUCTION OF CULVETS IN RURAL AREAS	-	200,000,000.00	-	200,000,000.00	0.00%
051400100100	23020106	CONSTRUCTION/ PROVISION OF HOSPITAL/HEALTH CENTRE: BUILDING OF MINI HEALTH CENTRE FOR TREATMENT OF VICTIMS OF DRUG ABUSE WITH PARTICULAR ATTENTION TO WOMEN AND YOUTHS	4,500,000.00	4,500,000.00	-	4,500,000.00	0.00%
025400100100	23020124	CONSTRUCTION OF RURAL AGRICULTURAL MARKET HUBS SHOP STRUCTURES	-	300,000,000.00	-	300,000,000.00	0.00%
023100100100	23020123	INSTALLATION OF ADAPTIVE TRAFFIC CONTROL SYSTEM IN MAKURDI	-	513,640,000.00	-	513,640,000.00	0.00%
011102000100	23050103	MONITORING AND EVALUATION	-	50,000,000.00	-	50,000,000.00	0.00%
051700100100	23050103	Monitoring of Science Examination across the State.	-	3,400,000.00	-	3,400,000.00	0.00%
025400100100	23020103	PROCUREMENT OF 20 NO. 33KVA TRANSFORMERS FOR MAKURDI L.G.A	-	499,970,003.00	-	499,970,003.00	0.00%
025400100100	23020102	PROVISION OF RURAL HOUSING ACCOMMODATION	-	300,000,000.00	-	300,000,000.00	0.00%
011110100100	23010128	PURCHASE /SUPPLY OF OFFICE EQUIPMENT (INSTALLATION OF SURVEILLANCE SYSTEM)	-	5,810,200.00	-	5,810,200.00	0.00%
051405200100	23010114	PURCHASE OF 2 PRINTERS@N200,000.00	-	122,500.00	-	122,500.00	0.00%
053905400100	23010118	PURCHASE OF 7 NO. SCANNERS	-	392,000.00	-	392,000.00	0.00%
011101200100	23010114	PURCHASE OF COMPUTER PRINTERS: Purchase of 7 Nos. Printers @ N 200,000 for BEQA Headquarters	-	13,000,000.00	-	13,000,000.00	0.00%
011102000100	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	5,000,000.00	-	5,000,000.00	0.00%
053905400100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	7,000,000.00	-	7,000,000.00	0.00%
012500600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS :Furnishing Administrative & Staff Offices	-	10,000,000.00	-	10,000,000.00	0.00%
011100700100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS, TABLES, SAFE, FILE CABINETS, CUPBOARD, TELEVISION, AIR-CONDITIONERS, SHELVES & CEILING FANS	-	14,280,000.00	-	14,280,000.00	0.00%
011113200100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 10 No Executive Chairs & Tables for Int. Coop Makurdi	-	500,000.00	-	500,000.00	0.00%
012500600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 2,400,000 No. collapseable chairs & table	-	10,000,000.00	-	10,000,000.00	0.00%
011100800100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 360 conference chairs, 10No. Conference tables, 50No. Executive chairs & tables, 50No.Semi Executive and tables	-	250,000,000.00	-	250,000,000.00	0.00%
012500600100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: Purchase of 500 No.chairs & tables	-	10,000,000.00	-	10,000,000.00	0.00%
051700100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:Equipping of the Schools Response Control Centre at the State Headquarters of NSCDC, Makurdi by Procurement of 20 Nos. CCTV Cameras Live Observations at N45,000	-	900,000.00	-	900,000.00	0.00%
051700100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:Equipping of the Schools Response Control Centre at the State Headquarters of NSCDC, Makurdi by Procurement of 20 Nos. Monitoring Screens Live Observations at N250,000	-	5,000,000.00	-	5,000,000.00	0.00%
051700100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:Equipping of the Schools Response Control Centre at the State Headquarters of NSCDC, Makurdi by Procurement of 4 Nos. Sets of Executive Chairs at N400,000	-	1,600,000.00	-	1,600,000.00	0.00%
051700100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:Equipping of the Schools Response Control Centre at the State Headquarters of NSCDC, Makurdi by Procurement of 50 No. Air Conditioners at N500,000	-	25,000,000.00	-	25,000,000.00	0.00%
051700100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:Equipping of the Schools Response Control Centre at the State Headquarters of NSCDC, Makurdi by Procurement of 50 No. Chairs at N5,000	-	250,000.00	-	250,000.00	0.00%
051700100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:Equipping of the Schools Response Control Centre at the State Headquarters of NSCDC, Makurdi by Procurement of 50 No. Tables at N20,000	-	1,000,000.00	-	1,000,000.00	0.00%
051700100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS:Equipping of the Schools Response Control Centre at the State Headquarters of NSCDC, Makurdi by Procurement of 50 No. Window Blinds at N50,000	-	2,500,000.00	-	2,500,000.00	0.00%
011100700100	23010115	PURCHASE OF PHOTOCOPYING MACHINES: PURCHASE OF 1NO BIZHUB C554 SERIES PRINTER/PHOTOCOPIER	-	3,456,000.00	-	3,456,000.00	0.00%
011100700100	23010119	PURCHASE OF POWER GENERATING SET - PURCHASE OF 1 NO. 250KVA SOUNDPROOF GENERATORS/INSTALLATION AT THE Benue State Bureau of Entrepreneurship and Wealth Creation	-	50,000,000.00	-	50,000,000.00	0.00%
011102000100	23010118	PURCHASE OF SCANNERS	-	300,000.00	-	300,000.00	0.00%
011100700100	23010118	PURCHASE OF SCANNERS: PURCHASE OF 5NO. HP SCANNERS FOR THE BUREAU.	-	450,000.00	-	450,000.00	0.00%
053905400100	23010128	PURCHASE OF SECURITY EQUIPMENT: Provision of Security Gadgets - CCTV ETC.	-	700,000.00	-	700,000.00	0.00%
011102000100	23010117	PURCHASE OF SHREDDING MACHINES	-	220,000.00	-	220,000.00	0.00%

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011100700100	23010117	PURCHASE OF SHREDDING MACHINES: PURCHASE OF DAHLE 51414 SHREDDER MACHINE		200,000.00	-	200,000.00	0.00%	
053905400100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		840,000.00	-	840,000.00	0.00%	
012500600100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: For Training of Student & Staff		20,000,000.00	-	20,000,000.00	0.00%	
051700100100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: Procurement of Science Equipment for Schools		50,000,000.00	-	50,000,000.00	0.00%	
011100800100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: Purchase of 1No Optoma S334E 3800 3D Lumens projector		5,000,000.00	-	5,000,000.00	0.00%	
051700100100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: Purchase of Customised Mathematics and English Language Textbooks to Public Primary, Junior and Senior Secondary Schools in Benue State.		806,250,000.00	-	806,250,000.00	0.00%	
051705500100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: PURCHASE OF LABORATORY EQUIPMENT AND REAGENTS FOR TECHNICAL SCHOOLS IN THE 3 SENATORIAL ZONES IN BENUE STATE.		50,000,000.00	-	50,000,000.00	0.00%	
051700100100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: Purchase of White Synthetic Marker and Pens to public secondary schools in Benue State		400,000,000.00	-	400,000,000.00	0.00%	
011110100100	23010112	PURCHASE/SUPPLY OF OFFICE FURNITURE AND FITTINGS:1NO SET OF EXECUTIVE COUSHION CHAIRS, 1NO SET OF EXECUTIVE OFFICE TABLE AND CHAIR(FOR DIR. GENERAL). etc		51,319,470.00	-	51,319,470.00	0.00%	
051705500100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF 3 TECHNICAL SCHOOLS AND RESIDENTIAL QAUTERS EACH IN THE 3 SENATORIAL ZONES IN BENUE STATE.		50,000,000.00	-	50,000,000.00	0.00%	
012500600100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS:Renovation of 1No. 500 Seater Auditorium		10,000,000.00	-	10,000,000.00	0.00%	
012500600100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS:Renovation of 5No. Small Class Rooms		10,000,000.00	-	10,000,000.00	0.00%	
012500600100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS:Renovation of 7No. Large Class Rooms		10,000,000.00	-	10,000,000.00	0.00%	
011100800100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation & Repairs of office building at SEMA headquarters		75,000,000.00	-	75,000,000.00	0.00%	
051700100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 16 NO. GOV'T SCHOOLS AND COLLEGES IN BENUE STATE AT N15, 625,000 MILLION EACH	1,000,000,000.00	500,000,000.00	-	500,000,000.00	0.00%	
012500600100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS:Renovation of 12 No. Administrative & Staff office at the School		10,000,000.00	-	10,000,000.00	0.00%	
011110100100	23030121	RENOVATION OF BENUE TELEVISION STUDIO		264,788,551.90	-	264,788,551.90	0.00%	
021510200100	23050103	MONITORING AND EVALUATION: Monitoring of Agricultural extension Farmer Across the state(in the 23 LGAs)		-	100,000,000.00	-	100,000,000.00	0.00%
TOTAL			103,077,302,180.71	195,022,198,652.93	128,651,597,125.28	66,370,601,527.65	65.97%	
Note 2g - ZONE B - BENUE NORTH WEST SENATORIAL ZONE - TARKA LGA								
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-TARKA LGEA	3,240,000.00	3,240,000.00	3,240,000.00	-	100.00%	
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-TARKA LGEA	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%	
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 5 - TARKAA LGEA OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%	
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR TARKA LGEA	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%	
023400100100	23020114	CONSTRUCTION / PROVISION OF ROADS: Construction of Igbor-lkpa-Wannune Road (36.73km) G/East-Tarka-Gbk LGAs.	-	350,000,000.00	-	350,000,000.00	0.00%	
053900100100	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: CONSTRUCTION OF ULTRA MODERN STEEL MEMBERED MULTIPURPOSE HALL AT NYSC CAMP WANNUNE TARKA (ONGOING)	50,000,000.00	50,000,000.00	50,000,000.00	-	100.00%	
TOTAL			76,400,000.00	426,400,000.00	76,400,000.00	350,000,000.00	17.92%	
Note 3a - ZONE C - BENUE SOUTH SENATORIAL ZONE - ADO LGA								
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-ADO LGEA	3,240,000.00	3,240,000.00	3,240,000.00	-	100.00%	
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR ADO LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%	
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-ADO LGEA	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%	
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR ADO LGEA	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%	
TOTAL			29,088,000.00	29,088,000.00	29,088,000.00	-	100.00%	
Note 3b - ZONE C - BENUE SOUTH SENATORIAL ZONE - AGATU LGA								
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-AGATU LGEA	3,240,000.00	3,240,000.00	3,240,000.00	-	100.00%	
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-AGATU LGEA	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%	
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR AGATU LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%	
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR AGATU LGEA	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%	
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Agatu	12,400,000.00	12,400,000.00	649,543.01	11,750,456.99	5.24%	
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Open and Closed Store and Stalls in Agatu	14,000,000.00	14,000,000.00	13,932,488.37	67,511.63	99.52%	
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Rice Aggregation Centres in Obagaji, Agatu	35,000,000.00	35,000,000.00	-	35,000,000.00	0.00%	
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Land Development in Agatu	13,000,000.00	13,000,000.00	-	13,000,000.00	0.00%	
021510200100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Bridges in Agatu	18,000,000.00	18,000,000.00	-	18,000,000.00	0.00%	
021510200100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY: ELECTRIFICATION OF AGATU RICE MILL	6,000,000.00	6,000,000.00	-	6,000,000.00	0.00%	

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TOTAL			124,800,000.00	124,800,000.00	40,982,031.38	83,817,968.62	32.84%
Note 3c -	ZONE C - BENUE SOUTH SENATORIAL ZONE - APA LGA						
025400100100	23020114	CONSTRUCTION / PROVISION OF ROAD: CONSTRUCTION OF ROADS ACROSS STATE CONSTITUENCIES (HOUSE OF ASSEMBLY MEMBERS CONSTITUENCY PROJECT)	640,000,000.00	-	-	-	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-APA LGEA	3,240,000.00	3,240,000.00	3,240,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-APA LGEA	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR APA LGEA	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR APA LGEA.	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
TOTAL			667,744,000.00	27,744,000.00	27,744,000.00	-	100.00%
Note 3d -	ZONE C - BENUE SOUTH SENATORIAL ZONE - OBI LGA						
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OBI LGEA	3,240,000.00	3,240,000.00	3,240,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OBI LGEA	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OBI LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OBI LGEA	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
TOTAL			26,400,000.00	26,400,000.00	26,400,000.00	-	100.00%
Note 3e -	ZONE C - BENUE SOUTH SENATORIAL ZONE - OGBADIBO LGA						
022800100100	23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS:Installation, Rehabilitation & Maintenance of Solar Street Lights	5,135,573,869.78	635,573,869.78	293,551,724.28	342,022,145.50	46.19%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS:50-OGBADIBO LGEA	3,240,000.00	3,240,000.00	3,240,000.00	-	100.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OGBADIBO LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OGBADIBO LGEA	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OGBADIBO LGEA	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Ogbadibo	12,400,000.00	12,400,000.00	5,435,751.35	6,964,248.65	43.84%
TOTAL			5,177,061,869.78	677,061,869.78	328,075,475.63	348,986,394.15	48.46%
Note 3f -	ZONE C - BENUE SOUTH SENATORIAL ZONE - OJU LGA						
051702100100	23010119	PURCHASE OF POWER GENERATING SET:- 1NO. PURCHASE OF 100KVA GENERATOR FOR THE COLLEGE AT COLLEGE OF EDUCATION, OJU.	550,000.00	550,000.00	-	550,000.00	0.00%
051702100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10NO. CHAIRS	1,200,000.00	1,200,000.00	-	1,200,000.00	0.00%
051702100100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10NO. TABLES	1,500,000.00	1,500,000.00	-	1,500,000.00	0.00%
051702100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF PERIMETER FENCE AT COLLEGE AT COLLEGE OF EDUCATION, OJU.	1,681,680.00	1,681,680.00	-	1,681,680.00	0.00%
051702100100	23010124	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,100,000.00	2,100,000.00	-	2,100,000.00	0.00%
051702100100	23010125	PURCHASE OF SPORTING / GAMING EQUIPMENT: FOOTBALL, VOLLEYBALL, HAND BALL, JERSEYS AND OTHER SPORTS KITS AT COLLEGE OF EDUCATION, OJU.	2,600,000.00	2,600,000.00	-	2,600,000.00	0.00%
051702100100	23010113	PURCHASE OF 10 NO. COMPUTERS (LAPTOP, DESKTOP & SERVER UNITS)	2,800,000.00	-	-	-	0.00%
051702100100	23010130	PURCHASE OF RECREATIONAL FACILITIES: LANDSCAPING OF NEW FOOTBALL FIELD, VOLLEYBALL PITCH, SWIMMING POOL ETC. AT COLLEGE OF EDUCATION, OJU.	2,800,000.00	2,800,000.00	-	2,800,000.00	0.00%
051702100100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT:- PURCHASE OF COMMUNICATION EQUIPMENT / INSTALLATION	3,200,000.00	3,200,000.00	-	3,200,000.00	0.00%
051702100100	23010119	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: FOR TEACHING AID	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
051702100100	23010126	PURCHASE OF INDUSTRIAL EQUIPMENT:- PURCHASE OF 3 NO. BLOCK MOULDING MACHINE/INSTALLATION AT COLLEGE OF EDUCATION, OJU.	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
051702100100	23010128	PURCHASE OF SECURITY EQUIPMENT:- PROVISION OF SECURITY GADGETS FOR THE COLLEGE - CCTV	3,500,000.00	3,500,000.00	-	3,500,000.00	0.00%
051702100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF COLLEGE GATE AT COLLEGE OF EDUCATION, OJU.	4,200,000.00	4,200,000.00	-	4,200,000.00	0.00%
051702100100	23020114	CONSTRUCTION / PROVISION OF ROADS:- CONSTRUCTION OF ACCESS ROAD AT COLLEGE OF EDUCATION, OJU.	5,400,000.00	5,400,000.00	-	5,400,000.00	0.00%
051702100100	23040102	EROSION & FLOOD CONTROL:- CONSTRUCTION OF CULVERTS AND DRAINAGES AT COLLEGE OF EDUCATION, OJU.	6,800,000.00	6,800,000.00	-	6,800,000.00	0.00%
051702100100	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS:- RENOVATION OF 3NO. DELAPIDATED CLASSROOMS/AUDITORIUM AND STAFF OFFICES AT COLLEGE OF EDUCATION, OJU.	7,000,000.00	7,000,000.00	1,200,000.00	5,800,000.00	17.14%
051702100100	23030121	TETFUND INTERVENTION - REHABILITATION / REPAIRS - CLASSROOMS, HOSTELS, LABS., HALLS, RECREATIONAL FACILITIES, HEALTH FACILITIES AND OTHERS AT COE OJU.	7,500,000.00	7,500,000.00	-	7,500,000.00	0.00%
051702100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE:- CONSTRUCTION OF CENTRAL STORES AT COLLEGE OF EDUCATION, OJU.	8,400,000.00	8,400,000.00	-	8,400,000.00	0.00%

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051702100100	23010105	PURCHASE OF MOTOR VEHICLES: PURCHASE OF 2 TOYOTA COROLLA CARS FOR PRINCIPAL OFFICERS AT COLLEGE OF EDUCATION, OJU.	11,000,000.00	-	-	-	0.00%
051702100100	23050101	RESEARCH AND DEVELOPMENT--: ASSET COLLATION DOCUMENTATION, REVALUATION & 2023 NCCE ACCREDITATION AT COLLEGE OF EDUCATION, OJU.	18,000,000.00	18,000,000.00	-	18,000,000.00	0.00%
051702100100	23050101	RESEARCH AND DEVELOPMENT--: TETFUND PROGRAMMES FOR DEVELOPMENT AT COLLEGE OF EDUCATION, OJU.	33,000,000.00	33,000,000.00	6,150,000.00	26,850,000.00	18.64%
051702100100	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY--: INTER CAMPUS/ STREET LIGHT (SOLAR POWERED) AT COLLEGE OF EDUCATION, OJU.	37,960,000.00	37,960,000.00	-	37,960,000.00	0.00%
051702100100	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF NEW COLLEGE LIBRARY OJU.	186,000,000.00	86,000,000.00	-	86,000,000.00	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OJU LGEA	3,240,000.00	3,240,000.00	3,240,000.00	-	100.00%
051700300100	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIRS OF OHUHU-OWO PRIMARY SCHOOL IN OWO WARD OJU LOCAL GOVERNMENT	5,200,000.00	5,200,000.00	5,200,000.00	-	100.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OJU LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OJU LGEA	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 6 - OJU LGEA OFFICE	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OJU LGEA	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
051702100100	23020104	CONSTRUCTION / PROVISION OF HOUSING--: CONSTRUCTION OF MALE AND FEMALE HOSTELS AT COLLEGE OF EDUCATION, OJU.	280,000,000.00	80,000,000.00	-	80,000,000.00	0.00%
TOTAL			677,543,680.00	363,743,680.00	50,702,000.00	313,041,680.00	13.94%
Note 3g -	ZONE C - BENUE SOUTH SENATORIAL ZONE - OHIMINI LGA						
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OHIMINI LGEA	3,240,000.00	3,240,000.00	3,240,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OHIMINI LGEA	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OHIMINI LGEA.	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OHIMINI LGEA	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
TOTAL			26,400,000.00	26,400,000.00	26,400,000.00	-	100.00%
Note 3h -	ZONE C - BENUE SOUTH SENATORIAL ZONE - OKPOKWU LGA						
051701800100	23050101	RESEARCH AND DEVELOPMENT: SOLAR RESEARCH; FOOD PROCESSING.	2,500,000.00	2,500,000.00	1,680,000.00	820,000.00	67.20%
051701800100	23010113	PURCHASE OF COMPUTERS - 4 NO. LAPTOPS & DESKTOPS (TETFUND)	4,500,000.00	-	-	-	0.00%
051701800100	23010114	PURCHASE OF 7 NO. COMPUTER PRINTERS (TETFUND)	4,500,000.00	-	-	-	0.00%
051701800100	23010115	PURCHASE OF 5 NO. PHOTOCOPIING MACHINES (TETFUND)	4,500,000.00	-	-	-	0.00%
051701800100	23010118	PURCHASE OF 15 NO. SCANNERS (TETFUND)	4,500,000.00	4,500,000.00	-	4,500,000.00	0.00%
051701800100	23010128	PURCHASE OF SECURITY EQUIPMENT: (CCTV CAMERA, SCANNERS, LED TOUCH LIGHTS ETC) (TETFUND)	6,000,000.00	6,000,000.00	-	6,000,000.00	0.00%
051701800100	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: (RECTOR'S HOUSE)	6,000,000.00	6,000,000.00	-	6,000,000.00	0.00%
051701800100	23020114	CONSTRUCTION / PROVISION OF ROADS: WITHIN THE CAMPUSES	6,000,000.00	6,000,000.00	-	6,000,000.00	0.00%
051701800100	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT (TETFUND)	8,000,000.00	8,000,000.00	1,800,000.00	6,200,000.00	22.50%
051701800100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: CONSTRUCTION OF BOREHOLES AT VARIOUS SCHOOL LOCATIONS (TETFUND)	8,000,000.00	8,000,000.00	-	8,000,000.00	0.00%
051701800100	23030106	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL: REHABILITATION OF HOSTELS	15,000,000.00	15,000,000.00	-	15,000,000.00	0.00%
051701800100	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	20,906,250.00	20,906,250.00	8,500,000.00	12,406,250.00	40.66%
051701800100	23050101	RESEARCH AND DEVELOPMENT: 2024 NBTE ACCREDITATION	21,000,000.00	21,000,000.00	20,010,500.00	989,500.00	95.29%
051701800100	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: (CONSTRUCTION OF STUDENTS HOSTEL)	24,000,000.00	24,000,000.00	-	24,000,000.00	0.00%
051701800100	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: (TETFUND)	36,000,000.00	50,000,000.00	13,947,667.59	36,052,332.41	27.90%
051701800100	23010105	PURCHASE OF MOTOR VEHICLES: (FOR OFFICIAL USE BY PRINCIPAL OFFICERS, BOARD CHAIRMAN, RECTOR, BURSAR, DEPUTY RECTOR, DIRECTOR OF WORKS & LIBRARIAN).	41,000,000.00	-	-	-	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - OKPOKWU ZONAL OFFICE	3,240,000.00	3,240,000.00	3,240,000.00	-	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OKPOKWU LGEA	3,240,000.00	3,240,000.00	3,240,000.00	-	0.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OKPOKWU LGEA.	5,200,000.00	5,200,000.00	5,200,000.00	-	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OKPOKWU LGEA	7,720,000.00	7,720,000.00	7,720,000.00	-	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - OKPOKWU ZONAL OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	-	0.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OKPOKWU ZONAL OFFICE.	7,720,000.00	7,720,000.00	7,720,000.00	-	0.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OKPOKWU LGEA	7,720,000.00	7,720,000.00	7,720,000.00	-	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - OKPOKWU ZONAL OFFICE	9,064,000.00	9,064,000.00	9,064,000.00	-	0.00%
021510200100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: Solar Power Borehole in Okpokwu	12,400,000.00	12,400,000.00	4,560,000.00	7,840,000.00	0.00%
051701800100	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT (TETFUND)	61,000,000.00	111,000,000.00	41,999,123.84	69,000,876.16	37.84%

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

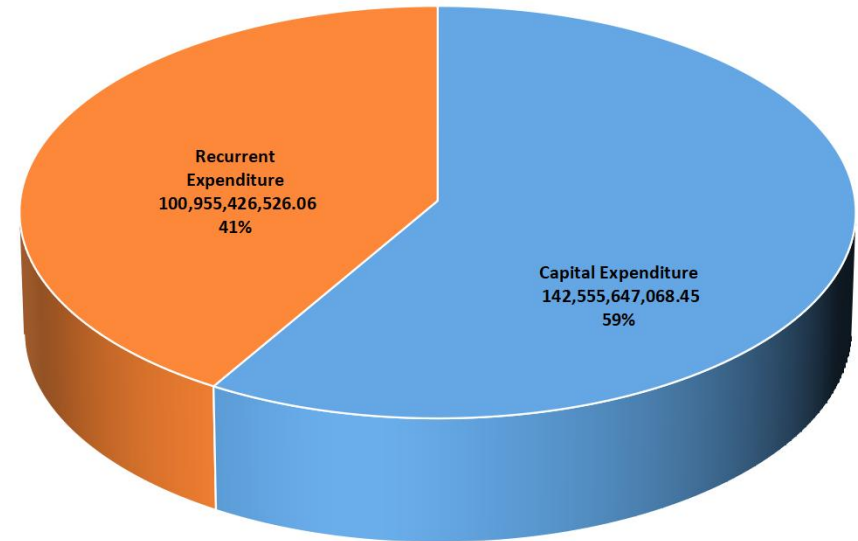
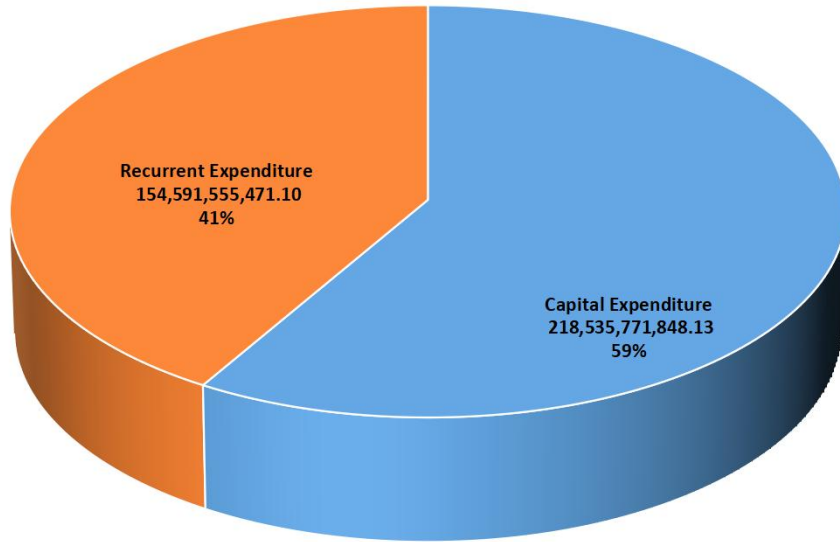
051701800100	23020123	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: (TETFUND)	227,663,750.00	427,663,750.00	127,685,789.15	299,977,960.85	29.86%
051701800100	23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: (TETFUND)	241,000,000.00	341,000,000.00	198,364,941.71	142,635,058.29	58.17%
TOTAL			806,094,000.00	1,115,594,000.00	470,172,022.29	645,421,977.71	42.15%
Note 3i - ZONE C - BENUE SOUTH SENATORIAL ZONE - OTUKPO LGA							
021500100100	23020113	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Weather Data Station, Otukpo (Otukpo Town)	5,000,000.00	5,000,000.00	-	5,000,000.00	0.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - OTUKPO ZONAL OFFICE	3,240,000.00	3,240,000.00	3,240,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OTUKPO LGEA	3,240,000.00	3,240,000.00	3,240,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - OTUKPO ZONAL OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 6 - OTUKPO LGEA OFFICE	7,720,000.00	7,720,000.00	7,720,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OTUKPO LGEA	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
051700300100	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - OTUKPO ZONAL OFFICE	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OTUKPO ZONAL OFFICE.	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
051700300100	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OTUKPO LGEA	9,064,000.00	9,064,000.00	9,064,000.00	-	100.00%
023400100100	23020114	NEW: CONSTRUCTION / PROVISION OF ROADS: Construction of Interchange in Otukpo (6.77Bn)	-	2,000,000,000.00	1,248,965,304.21	751,034,695.79	62.45%
021510200100	23040101	TREE PLANTING: TREE PLANTING IN OTUKPO (BNARDA)	3,000,000.00	3,000,000.00	-	3,000,000.00	0.00%
051700300100	23010113	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OTUKPO LGEA.	4,400,000.00	4,400,000.00	4,400,000.00	-	100.00%
TOTAL			70,576,000.00	2,070,576,000.00	1,311,541,304.21	759,034,695.79	63.34%

PART THREE
STATISTICAL ANALYSIS

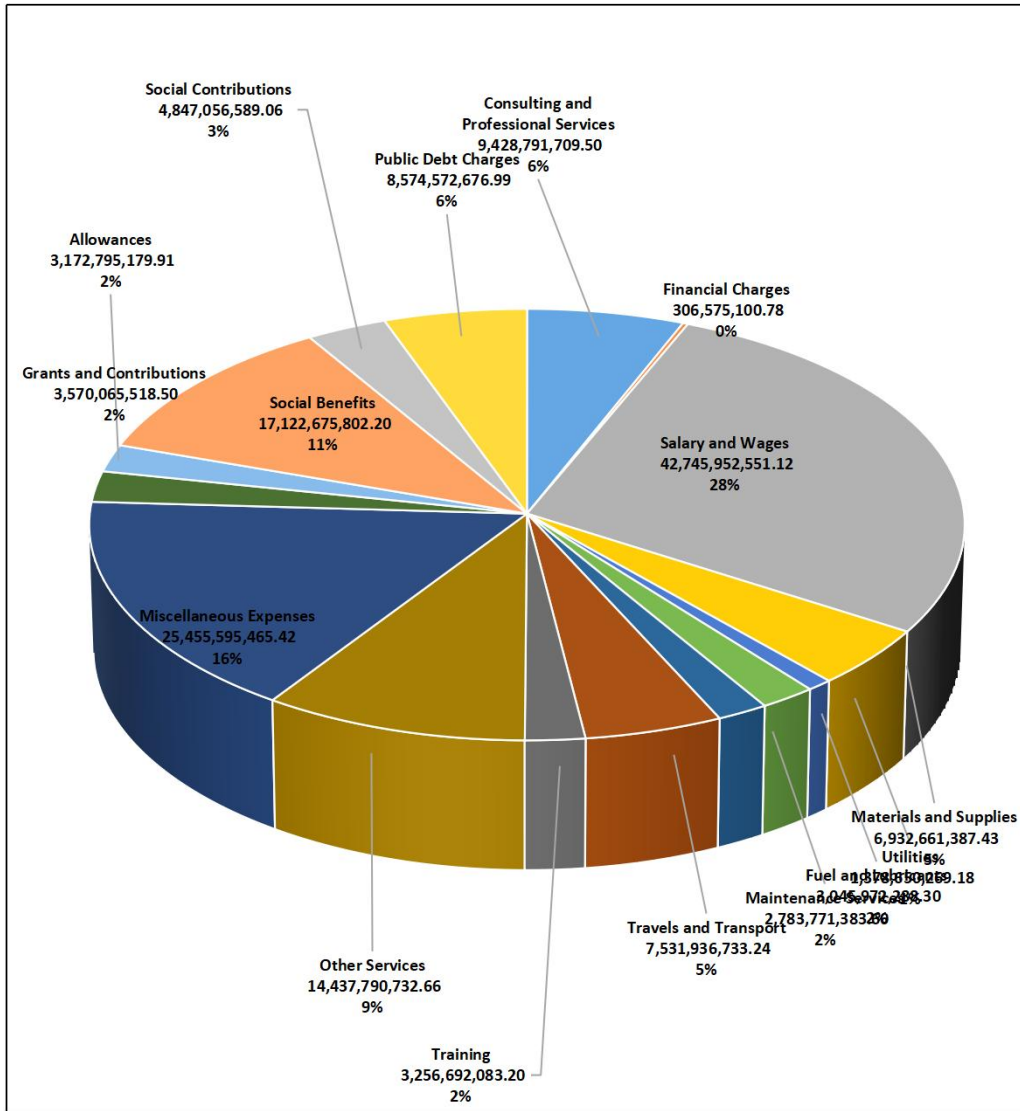
GRAPHICAL PRESENTATION OF 2024 RECURRENT AND CAPITAL EXPENDITURE

2024 REVISED BUDGETED EXPENDITURE
₦373,127,327,319.22

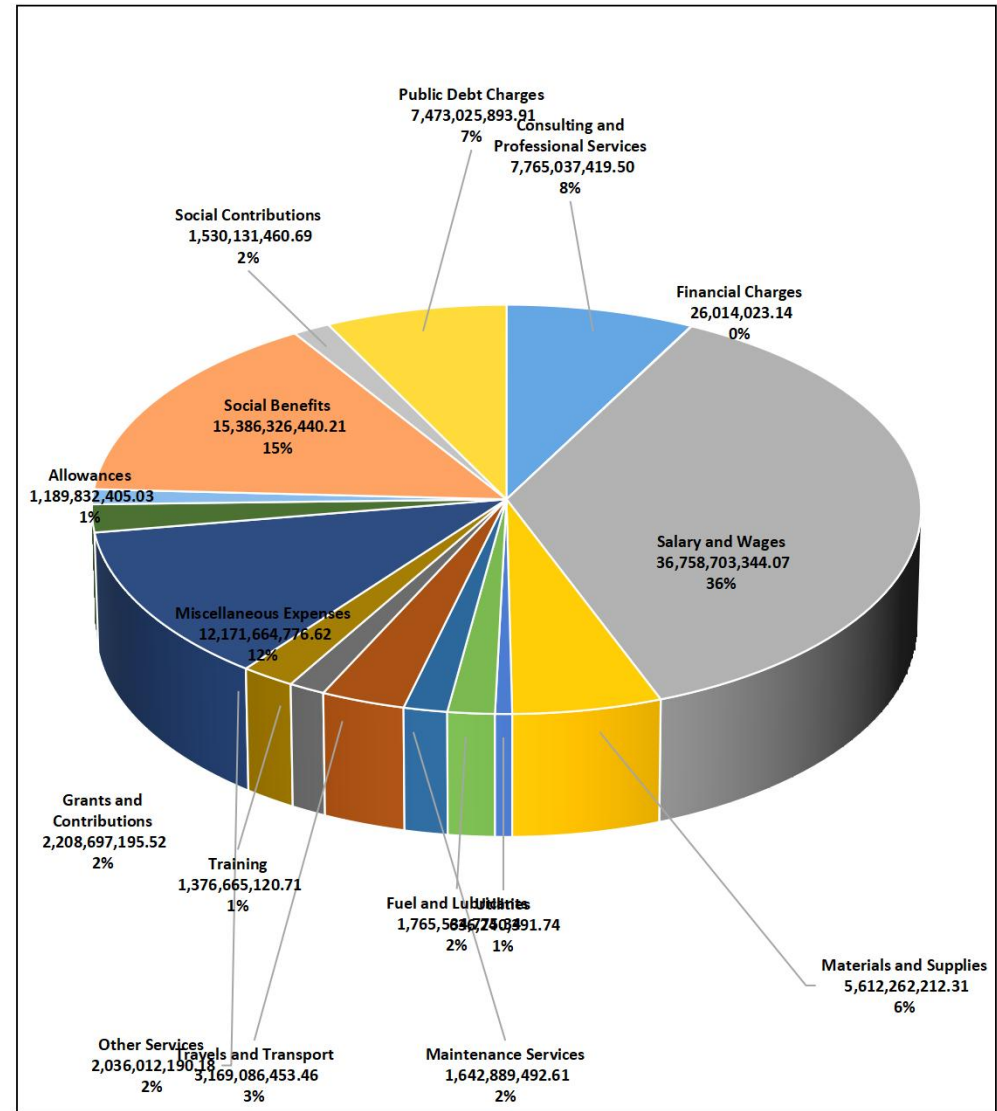
2024 ACTUAL EXPENDITURE
₦243,511,073,594.51



2024 REVISED BUDGETED RECURRENT EXPENDITURE
₦154,591,555,471.10



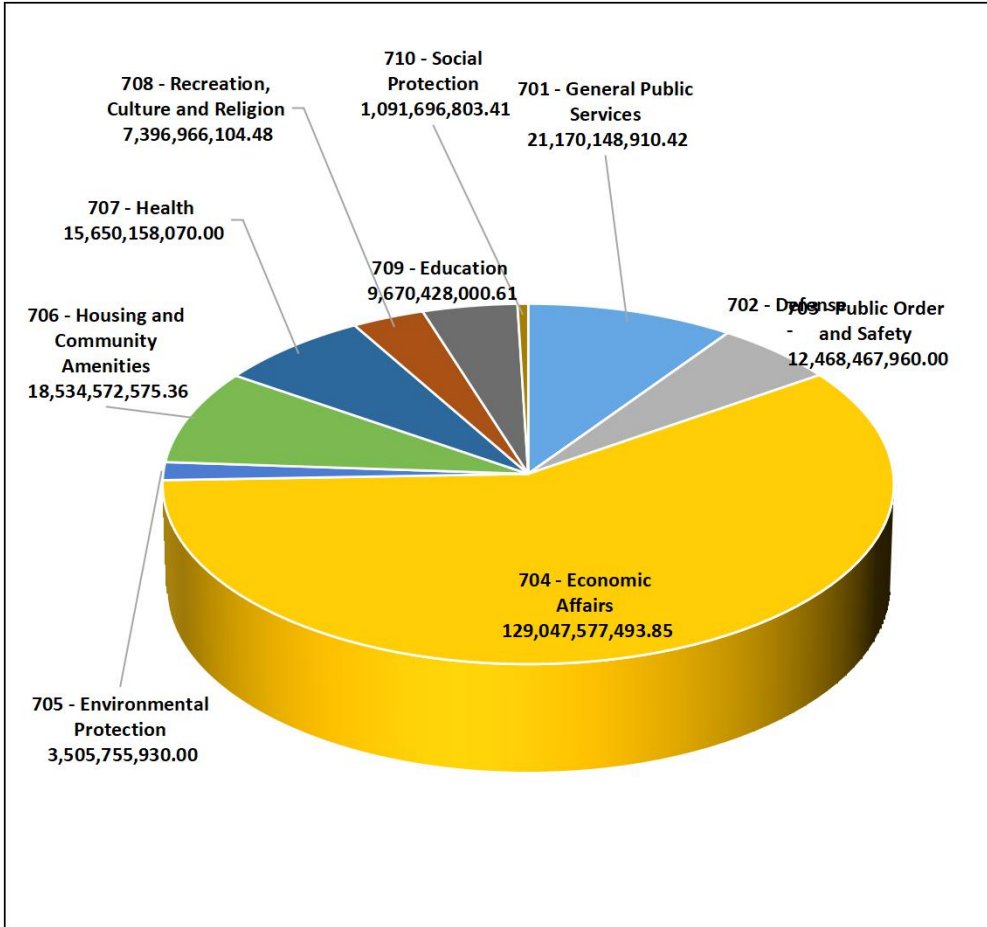
2024 ACTUAL RECURRENT EXPENDITURE
₦100,955,426,526.06



REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024.

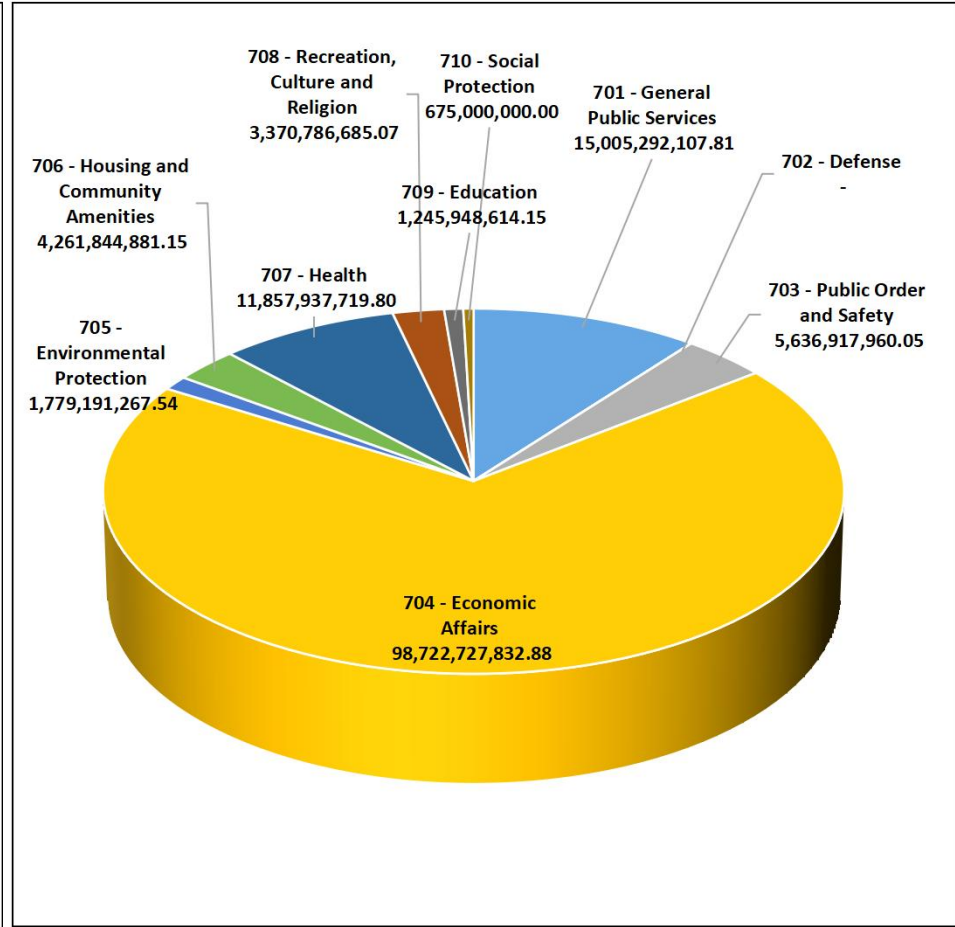
2024 REVISED BUDGETED CAPITAL EXPENDITURE BY MAIN FUNCTION

₦218,535,771,848.13

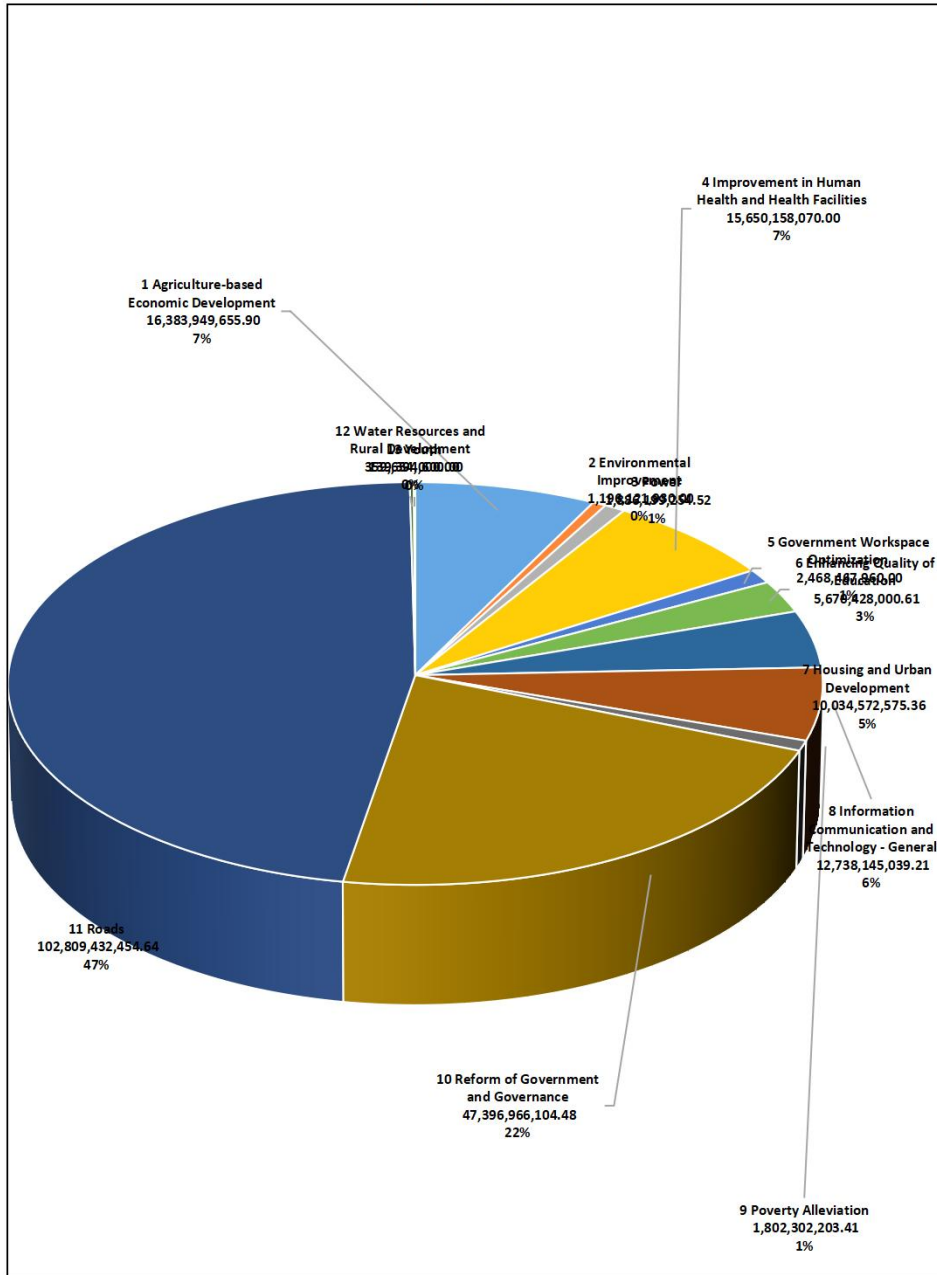


2024 ACTUAL CAPITAL EXPENDITURE BY MAIN FUNCTION

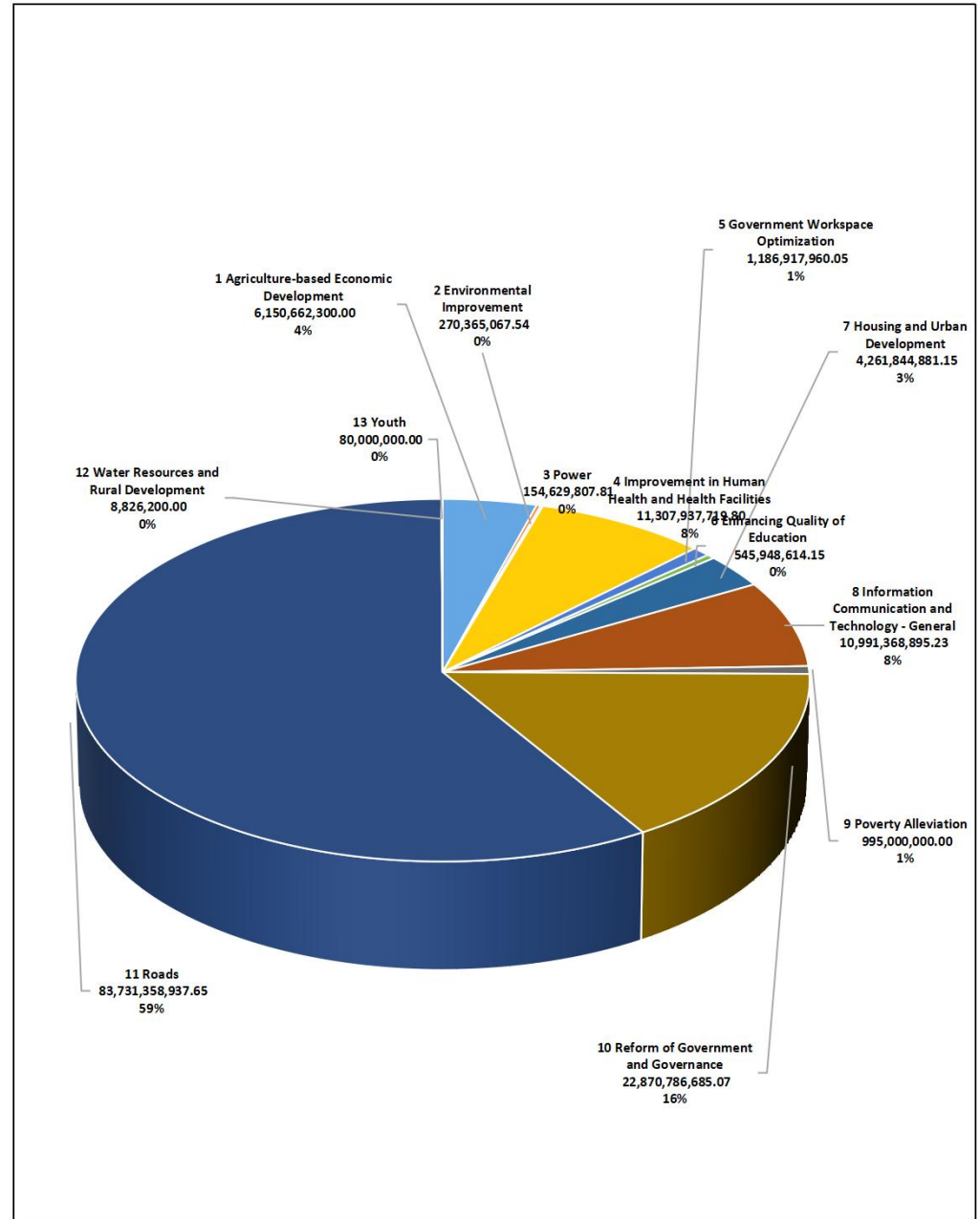
₦142,555,647,068.45



2024 REVISED BUDGETED CAPITAL EXPENDITURE BY PROGRAMME/PROJECT
 ₦218,535,771,848.13



2024 ACTUAL CAPITAL EXPENDITURE BY PROGRAMME/PROJECT
 ₦142,555,647,068.45



**BENUE STATE GOVERNMENT
ANALYSIS OF RECURRENT AND CAPITAL EXPENDITURE BY MAIN FUNCTION AND ECONOMIC CLASSIFICATIONS - (JANUARY - DECEMBER, 2024)**

Main Function Codes and Descriptions	Economic Classification Codes and Descriptions																			Total Actual Expenditure by Main function
	21010100	21020100	21020200	21030100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	2.2E+07	22040100	22060000	22070000	23000000	
	Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Staff Loans and Advances	Grants and Contributions	Public Debt Charges	Payment to other Agency	Investment in Non-Financial Assets	
701 - General Public Services	5,959,691,401.76	534,737,200.00	1,271,759,300.12	15,322,882,130.11	25,499,934,530.40	391,315,837.85	3,584,375,736.28	941,715,535.51	906,466,906.00	1,659,605,559.30	2,217,778,241.72	844,845,333.43	14,092,221.27	6,321,244,118.41	-	2,044,592,653.52	7,473,025,893.91	131,017,445.33	15,005,292,107.81	67,174,372,152.73
702 - Defense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
703 - Public Order and Safety	1,516,949,876.72	64,600,000.00	-	-	196,995,307.71	51,292,563.43	82,733,390.00	75,146,784.54	203,996,465.00	48,636,249.00	5,383,507,797.38	147,019,055.00	590,706.83	166,748,382.00	-	4,540,000.00	-	-	5,636,917,960.05	13,579,674,537.66
704 - Economic Affairs	621,883,271.94	109,579,368.01	-	-	4,410,000.00	13,941,427.98	9,554,075.60	17,338,151.56	1,308,660.00	1,170,400.00	5,439,375.00	22,690,515.75	131,790.86	15,455,842.50	-	-	-	-	98,722,727,832.88	99,545,630,712.08
705 - Environmental Protection	413,976,990.44	-	-	-	2,313,800.00	3,547,500.00	7,489,500.00	162,185,050.00	220,000.00	65,270,000.00	386,500.00	60,130,671.00	30,908.30	4,109,800.00	-	-	-	-	1,779,191,267.54	2,498,851,987.30
706 - Housing and Community Amenities	201,933,866.41	32,766,540.88	-	-	15,286,700.00	761,500.00	2,996,250.00	4,274,200.00	155,000.00	1,662,000.00	40,000.00	2,988,000.00	392,194.85	3,178,000.00	-	101,100,000.00	-	-	4,261,844,881.15	4,629,379,133.29
707 - Health	7,494,301,979.79	90,618,476.06	-	1,850,554.54	48,922,726.44	-	699,081,406.92	135,493,930.45	78,186,883.00	96,339,268.71	18,233,257.00	72,725,780.00	1,117,812.80	271,644,420.82	-	57,624,542.00	-	-	11,857,937,719.80	20,924,078,758.33
708 - Recreation, Culture and Religion	701,942,871.93	-	-	-	7,196,500.00	1,874,000.00	4,676,500.00	1,730,000.00	120,000.00	1,002,000.00	-	757,000.00	113,496.23	34,087,700.00	-	-	-	-	3,370,786,685.07	4,124,284,753.23
709 - Education	19,577,643,744.51	63,403,314.54	258,372,160.57	61,593,755.56	314,410,468.91	172,712,262.48	1,060,209,303.51	302,097,840.55	173,106,976.71	161,987,713.17	133,770,897.79	610,845,720.16	9,509,090.71	713,196,602.76	-	840,000.00	-	-	1,245,948,614.15	24,859,648,466.08
710 - Social Protection	270,379,340.55	294,127,505.54	-	-	29,616,420.00	795,300.00	161,146,050.00	2,908,000.00	13,104,230.00	339,000.00	5,881,350.61	3,532,700.00	35,801.29	4,641,999,910.13	-	-	-	-	675,000,000.00	6,098,865,608.12
Total Expenditure by Economic Classification	36,758,703,344.07	1,189,832,410.03	1,530,131,460.69	15,386,326,440.21	31,699,086,453.46	636,240,391.74	5,612,262,212.31	1,642,889,492.61	1,376,665,120.71	2,036,012,190.18	7,765,037,419.50	1,765,534,775.34	26,014,023.14	12,171,664,776.62	-	2,208,697,195.52	7,473,025,893.91	131,017,445.33	142,555,647,068.45	243,434,788,108.82

STATISTICAL ANALYSIS OF GOVERNMENT EXPENDITURE BY MAIN FUNCTION

	Jan - Dec., 2024			
	Total Budgeted Expenditure by Main function	Total Actual Expenditure by Main function	% of Total Budgeted Expenditure	% of Total Actual Expenditure
701 - General Public Services	106,321,906,105.32	67,174,372,152.73	28%	28%
702 - Defense	-	-	0%	0%
703 - Public Order and Safety	25,066,953,369.89	13,579,674,537.66	6%	6%
704 - Economic Affairs	131,365,431,435.06	99,545,630,712.08	41%	41%
705 - Environmental Protection	5,066,886,746.35	2,498,851,987.30	1%	1%
706 - Housing and Community Amenities	20,388,747,618.51	4,629,379,133.29	2%	2%
707 - Health	29,050,772,291.80	21,000,364,244.02	9%	9%
708 - Recreation, Culture and Religion	8,233,741,203.30	4,124,286,753.23	2%	2%
709 - Education	38,367,189,212.90	24,859,648,466.08	10%	10%
710 - Social Protection	9,265,699,336.09	6,098,865,608.12	3%	3%
Total Expenditure by Economic Classification	373,127,327,319.22	243,511,073,594.51	100%	100%

Key notes in 2024 Financial year by Main Function

- * General Public Services (Public Debt Inclusive) consumed 28% of Total Actual Expenditure
- * Public Order and Safety consumed 6% of Total Actual Expenditure
- * Economic Affairs consumed 41% of Total Actual Expenditure
- * Health consumed 9% of Total Actual Expenditure
- * Education consumed 10% of Total Actual Expenditure

BENUE STATE GOVERNMENT
ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME AND ECONOMIC CLASSIFICATIONS - (JANUARY - DECEMBER, 2024)

Programme Codes and Descriptions	Economic Classification Codes and Descriptions										Total Capital Expenditure by Programme	
	23010100		23020100		23030100		23040100		23050100			
	Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repair of Fixed Assets		Preservation of the Environment		Acquisition of Non-Tangible Assets			
	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual
01000000 - Agriculture-based Economic Development	13,174,816,089.90	5,500,662,300.00	1,320,196,595.00	650,000,000.00	203,640,000.00	-	-	-	1,685,296,971.00	-	14,383,949,655.90	6,150,662,300.00
02000000 - Societal Re-orientation	-	-	-	-	-	-	-	-	-	-	-	-
03000000 - Poverty Alleviation	-	-	-	-	-	-	-	-	1,802,302,203.41	995,000,000.00	1,802,302,203.41	995,000,000.00
04000000 - Improvement in Human Health and Health Facilities	3,434,250,000.00	610,092,608.09	1,723,938,605.00	710,814,141.01	9,624,282,095.00	9,215,127,687.50	-	-	867,687,370.00	771,903,283.20	15,650,158,070.00	11,307,937,719.80
05000000 - Enhancing Skills and Knowledge	2,116,532,989.06	67,281,291.40	1,525,206,996.00	362,481,848.45	1,389,948,015.55	85,444,974.30	-	-	638,740,000.00	30,740,500.00	5,670,428,000.61	545,948,614.15
06000000 - Housing and Urban Development	14,000,000.00	-	4,716,910,624.46	1,867,266,424.00	5,303,661,950.90	2,394,578,457.15	-	-	-	-	10,034,572,575.36	4,261,844,881.15
07000000 - Gender	-	-	-	-	-	-	-	-	-	-	-	-
08000000 - Youth	1,505,000.00	-	107,889,600.00	50,000,000.00	-	-	-	-	30,000,000.00	30,000,000.00	139,394,600.00	80,000,000.00
09000000 - Environmental Improvement	-	-	1,057,000,000.00	183,536,721.54	20,000,000.00	-	34,121,930.00	9,672,250.00	85,000,000.00	77,156,096.00	1,196,121,930.00	270,365,067.54
10000000 - Water Resources and Rural Development	-	-	40,740,000.00	6,479,700.00	12,094,000.00	2,346,500.00	306,800,000.00	-	-	-	359,634,000.00	8,826,200.00
11000000 - Information Communication and Technology - General	2,397,117,472.54	831,343,568.50	10,098,570,666.67	9,996,249,326.73	124,130,000.00	68,756,000.00	-	-	118,326,900.00	95,020,000.00	12,738,145,039.21	10,991,368,895.23
12000000 - Growing the Private Sector	-	-	-	-	-	-	-	-	-	-	-	-
13000000 - Reform of Government and Governance	17,035,973,605.97	5,779,367,601.13	17,850,107,249.70	10,486,091,516.15	1,596,699,540.00	418,363,362.00	7,735,699,999.58	7,351,024,680.84	5,646,953,669.23	22,857,485.00	49,865,434,064.48	24,057,704,645.12
14000000 - Power	422,054,800.00	63,258,200.00	1,463,594,454.52	91,371,607.81	550,000.00	-	-	-	-	-	1,886,199,254.52	154,629,807.81
15000000 - Rail	-	-	-	-	-	-	-	-	-	-	-	-
16000000 - Water ways	-	-	-	-	-	-	-	-	-	-	-	-
17000000 - Roads	1,790,000,000.00	815,036,852.80	99,019,432,454.63	82,840,241,934.85	2,000,000,000.00	76,080,150.00	-	-	-	-	102,809,432,454.64	83,731,358,937.65
18000000 - Airways	-	-	-	-	-	-	-	-	-	-	-	-
21000000 - Oil and Gas Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	40,386,249,951.47	13,667,042,421.92	138,923,587,245.99	107,244,533,220.56	20,275,005,601.45	12,260,697,130.95	8,076,621,929.58	7,360,696,930.84	10,874,307,113.64	2,022,677,364.20	218,535,771,848.13	142,555,647,068.45

STATISTICAL ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME

Programme Code and Description	Jan - Dec., 2024			
	Total Budgeted Expenditure by Programme	Total Actual Expenditure by Programme	% of Total Budgeted Expenditure	% of Total Actual Expenditure
01000000 - Agriculture-based Economic Development	16,383,949,655.90	6,150,662,300.00	7%	4%
02000000 - Societal Re-orientation	-	-	0%	0%
03000000 - Poverty Alleviation	1,802,302,203.41	995,000,000.00	1%	1%
04000000 - Improvement in Human Health and Health Facilities	15,650,158,070.00	11,307,937,719.80	7%	8%
05000000 - Enhancing Skills and Knowledge	5,670,428,000.61	545,948,614.15	3%	0%
06000000 - Housing and Urban Development	10,034,572,575.36	4,261,844,881.15	5%	3%
07000000 - Gender	-	-	0%	0%
08000000 - Youth	139,394,600.00	80,000,000.00	0%	0%
09000000 - Environmental Improvement	1,196,121,930.00	270,365,067.54	1%	0%
10000000 - Water Resources and Rural Development	359,634,000.00	8,826,200.00	0%	0%
11000000 - Information Communication and Technology - General	12,738,145,039.21	10,991,368,895.23	6%	8%
12000000 - Growing the Private Sector	-	-	0%	0%
13000000 - Reform of Government and Governance	49,865,434,064.48	24,057,704,645.12	23%	17%
14000000 - Power	1,886,199,254.52	154,629,807.81	1%	0%
15000000 - Rail	-	-	0	0%
16000000 - Water ways	-	-	0%	0%
17000000 - Roads	102,809,432,454.64	83,731,358,937.65	47%	59%
18000000 - Airways	-	-	0%	0%
21000000 - Oil and Gas Infrastructure	-	-	0%	0%
Total Capital Expenditure	218,535,771,848.13	142,555,647,068.45	100%	100%

Key notes in 2024 Financial year by Programme

- * Improvement in Human Health and Health Facilities consumed 8% of the Total Actual Expenditure
- * Information Communication and Technology - General also consumed 8% of the Total Actual Expenditure
- * Reform of Government and Governance consumed 17% of the Total Actual Expenditure
- * Roads consumed 59% of Total Actual Expenditure

BENUE STATE GOVERNMENT

ANALYSIS OF ACTUAL RECURRENT AND CAPITAL EXPENDITURE BY MAIN ORGANISATION AND ECONOMIC CLASSIFICATIONS - (JANUARY - DECEMBER, 2024)

Main Org. Code	Main Org. Descriptions	Economic Classification Codes and Descriptions																		Total Actual Expenditure by Main function	
		21010100	21020100	21020200	21030100	22020100	22020200	22020300	22020400	22020500	22020600	22020700	22020800	22020900	22021000	22030100	22040100	22060000	22070000		23000000
		Salaries and Wages	Allowances	Social Contribution	Social Benefits	Travels and Transport	Utilities	Materials and Supplies	Maintenance Services	Training	Other Services	Consulting and Professional Services	Fuel and Lubricants	Financial Charges	Miscellaneous Expenses	Staff Loans and Advances	Grants and Contributions	Public Debt Charges	PAYMENT TO OTHER AGENCY		Investment in Non-Financial Assets
01100100100	Government House Administration	205,445,647.32	190,859,705.54	1,271,759,300.12	15,322,792,130.11	123,949,550.00	144,607,696.00	412,425,802.21	334,925,627.20	8,793,350.00	47,320,280.00	26,524,635.19	340,931,751.83	982,631.21	5,312,320,181.32	-	1,598,332,953.52	-	-	56,770,447,391.63	82,112,418,633.20
01200300100	Benue State House of Assembly	563,000,768.74	-	-	-	502,298,417.68	93,942,887.41	284,298,815.03	458,761,300.00	111,292,570.00	157,402,340.55	10,000,000.00	190,115,954.00	5,852,245.68	1,192,337,089.82	44,721,900.00	-	-	-	75,898,000.00	3,689,922,288.91
012300100100	Ministry of Information, Culture and Tourism	1,051,414,435.24	-	-	-	7,948,000.00	14,458,427.98	10,080,875.60	7,655,501.56	1,052,000.00	1,252,400.00	2,159,375.00	21,435,015.75	175,415.30	40,403,342.50	-	-	-	-	638,390,720.00	1,796,425,508.93
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	140,678,865.90	-	-	-	7,500,000.00	12,710,000.00	156,160,000.00	7,940,000.00	21,000,000.00	25,000,000.00	170,334,632.00	2,205,000.00	105,000.00	30,280,000.00	400,000,000.00	-	-	-	-	773,913,497.90
012500100100	Office of the Head of Service (HOS)	830,439,647.10	30,000.00	-	-	2,374,375.00	27,331,000.00	39,467,005.00	3,201,200.00	8,250,000.00	27,950,000.00	-	2,923,800.00	54,237.97	18,499,400.00	-	-	-	-	-	960,520,665.07
014000100100	Office of the Auditor-General of the State	221,730,995.57	-	-	-	2,672,500.00	394,000.00	3,040,500.00	864,550.00	5,000.00	-	-	995,000.00	11,320.28	824,780.00	-	-	-	-	-	230,538,645.85
014700100100	Benue State Civil Service Commission	2,233,404.92	-	-	-	2,820,000.00	-	3,608,500.00	1,115,000.00	-	102,000.00	-	2,549,000.00	16,705.15	3,105,500.00	-	-	-	-	-	15,550,110.07
014800100100	Benue State Independent Electoral Commission (BSIEC)	264,513,546.30	476,740,000.00	-	-	152,603,720.00	5,452,200.00	2,519,989,215.00	25,785,000.00	6,956,926.00	1,004,700,000.00	174,312,000.00	30,000,000.00	1,998,032.89	502,744,709.11	-	-	-	-	3,367,556,000.00	8,533,393,349.30
014900100100	Local Government Service Commission	26,503,147.20	-	-	-	-	114,500.00	498,800.00	230,650.00	116,224,030.00	180,800.00	-	200,800.00	-	274,450.00	-	-	-	-	-	144,227,177.20
015600100100	Ministry of ICT and Digital Economy	-	-	-	-	114,850.00	20,000.00	19,953,000.00	170,000.00	685,758,250.00	12,000.00	500,000.00	780,000.00	-	31,948,150.00	-	-	-	-	670,000,000.00	1,409,256,250.00
016100100100	Office of the Secretary to the State Government	1,114,631,777.22	50,000,000.00	-	-	256,555,834.10	6,858,665.00	13,742,100.00	26,783,100.00	-	2,461,000.00	-	10,088,000.00	171,163.64	1,761,926,848.00	-	-	-	131,017,445.33	468,564,120.00	3,842,800,053.29
021500100100	Ministry of Agriculture & Food Security	1,854,112,909.37	10,435,338.74	-	-	8,973,200.00	1,945,194.00	12,947,450.00	10,682,600.00	2,407,494.00	1,351,600.00	2,107,494.00	9,222,740.00	-	13,130,700.00	-	-	-	-	6,412,842,117.54	8,340,158,837.85
022000100100	Ministry of Finance	1,252,279,518.88	4,480,000.00	-	90,000.00	1,391,218,983.62	95,635,089.44	229,778,411.25	71,609,414.31	64,337,500.00	389,545,218.75	1,856,060,540.65	264,457,300.00	5,499,560.68	1,653,694,795.80	-	1,537,800.00	7,473,025,893.91	-	9,303,650,026.73	24,056,900,054.02
022200100100	Ministry of Industry, Trade & Investment	113,369,158.89	109,579,368.01	-	-	1,377,000.00	572,000.00	1,509,000.00	9,970,650.00	356,660.00	-	3,280,000.00	1,270,500.00	15,439.10	669,000.00	-	-	-	-	9,012,089,632.27	9,254,058,408.27
022800100100	Ministry of Science, Technology & Innovation	92,420,515.90	-	-	-	908,000.00	474,250.00	1,508,450.00	2,182,700.00	110,000.00	440,350.00	-	1,207,200.00	103,517.00	3,044,950.00	-	-	-	-	293,551,724.28	395,951,687.18
023100100100	Ministry of Power, Renewable Energy and Transport	402,000.00	295,000.00	-	-	697,000.00	324,000.00	1,604,500.00	1,560,000.00	-	600,000.00	20,000.00	540,000.00	6,521.17	575,000.00	-	-	-	-	845,149,107.81	851,773,128.96
023400100100	Ministry of Works, Housing and Urban Development	182,708,707.25	-	-	-	266,000.00	151,000.00	1,278,000.00	3,435,000.00	-	-	-	57,000.00	4,556.57	794,000.00	-	-	-	-	29,720,989,572.95	29,909,683,836.77
023600400100	Benue State Council For Arts and Culture	126,651,256.78	-	-	-	1,136,500.00	20,000.00	754,500.00	40,000.00	20,000.00	120,000.00	-	314,000.00	837.25	6,554,000.00	-	-	-	-	-	135,611,094.03
023800100100	Benue State Budget and Economic Planning Commission	73,944,469.77	-	-	-	104,926,580.00	653,000.00	5,229,540.00	4,114,340.00	8,706,660.00	-	6,330,000.00	1,898,265.60	30,000.00	201,827,620.00	-	-	-	-	47,171,680.65	454,882,156.02
025000100100	Fiscal Responsibility Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
025200100100	Ministry of Water Resources, Environment and Climate Change	413,976,990.46	-	-	-	1,512,800.00	3,397,500.00	2,153,500.00	160,100,050.00	-	64,996,000.00	386,500.00	55,580,671.00	27,353.52	2,540,800.00	-	-	-	-	7,697,660,205.84	8,402,332,370.82
025400100100	Ministry of Cooperatives and Rural Development	201,933,866.41	-	-	-	-	-	-	2,527,000.00	155,000.00	535,000.00	40,000.00	970,000.00	9,716.75	1,662,000.00	-	-	-	-	-	207,832,583.16
026000100100	Ministry of Lands, Survey and Solid Minerals	124,630,131.80	-	-	-	1,590,000.00	-	2,440,000.00	-	-	-	-	1,293,000.00	5,049.57	1,285,000.00	-	-	-	-	23,078,103.92	154,321,285.29
03180100100	Judicial Service Commission	1,191,464,718.80	64,600,000.00	-	-	190,745,307.71	50,803,063.43	67,144,090.00	73,374,134.54	87,772,435.00	47,220,449.00	35,362,300.00	142,289,255.00	535,850.00	153,128,632.00	-	4,540,000.00	-	-	794,387,217.00	2,903,369,422.48
032600100100	Ministry of Justice and Public Order	296,748,605.80	-	-	-	3,430,000.00	375,000.00	11,480,000.00	427,000.00	-	1,133,000.00	5,348,145,497.38	1,980,000.00	38,151.68	10,239,800.00	-	-	-	-	85,093,487.22	5,759,090,542.08
051400100100	Ministry of Women Affairs and Social Development	135,639,091.83	139,226,540.88	-	-	16,023,700.00	980,500.00	65,579,950.00	3,200,300.00	4,973,880.00	1,419,000.00	-	2,443,000.00	407,098.44	7,285,020.00	-	101,100,000.00	-	-	108,000,000.00	586,278,081.15
051700100100	Ministry of Education and Knowledge Management	18,398,421,851.87	52,967,975.80	258,372,160.57	61,593,755.56	302,290,408.91	169,216,318.48	1,032,651,801.30	292,119,944.55	170,046,482.71	157,691,483.17	111,201,188.28	599,093,742.16	8,832,349.71	695,214,717.25	-	840,000.00	-	-	2,469,411,338.15	24,780,025,518.67
052100100100	Ministry of Health and Human Services	7,494,301,979.79	90,618,476.06	-	1,850,554.54	48,682,726.44	76,265,485.69	698,376,406.92	134,857,430.45	78,186,883.00	96,172,268.71	18,233,257.00	72,405,780.00	1,116,812.80	270,826,420.82	-	57,624,542.00	-	-	11,797,626,364.80	20,937,145,389.02
053900100100	Ministry of Youth and Sports Development	207,780,240.67	-	-	-	1,501,000.00	474,100.00	1,785,000.00	918,000.00	40,000.00	30,000.00	40,000.00	605,000.00	10,902.00	203,301,100.00	-	-	-	-	1,952,980,257.66	2,369,465,600.33
054400100100	Ministry of Humanitarian Affairs and Disaster Management	-	-	-	-	801,000.00	150,000.00	1,936,000.00	585,000.00	220,000.00	274,000.00	-	650,000.00	3,554.78	1,369,000.00	-	-	-	-	-	5,988,554.78
055100100100	Bureau of Local Government and Chieftaincy Affairs	177,325,094.29	-	-	-	34,169,000.00	5,200,000.00	10,839,000.00	3,754,000.00	-	8103,000.00	-	7,033,000.00	-	49,797,770.00	-	-	-	-	1,110,000.00	297,330,864.29
Total Actual Expenditure by Economic		36,758,703,344.07	1,189,832,405.03	1,530,131,460.69	15,386,326,440.21	3,169,086,453.46	72,525,877.43	5,612,262,212.31	1,642,889,492.61	1,376,645,120.71	2,036,012,190.18	7,765,037,419.50	1,765,534,775.34	26,014,023.14	12,171,664,776.62	-	2,208,697,195.52	7,473,025,893.91	131,017,445.33	142,555,647,048.45	263,511,073,594.51

BENUE STATE GOVERNMENT

ANALYSIS OF CAPITAL EXPENDITURE BY GEO-LOCATION AND ECONOMIC CLASSIFICATIONS - (JANUARY - DECEMBER, 2024)

GEO-POLITICAL ZONE AND CODE		LG CODES AND NAME		Economic Classification Codes and Descriptions										Total Capital Expenditure by Programme		
				23010100		23020100		23030100		23040100		23050100				
				Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repair of Fixed Assets		Preservation of the Environment		Acquisition of Non-Tangible Assets		Revised Budget	Actual	
				Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual			
1071071	BEN ENORTH EAST SENATORIAL ZONE	10710900	KATSINA-ALA	72,449,717.56	57,497,717.56	435,122,282.44	9,064,000.00	38,700,000.00	-	-	-	34,820,000.00	-	581,092,000.00	66,561,717.56	
		10711000	KONSHI-A	18,680,000.00	18,680,000.00	12,720,000.00	7,720,000.00	-	-	-	-	-	-	-	31,400,000.00	26,400,000.00
		10711100	KWANDE	73,212,000.00	22,712,000.00	1,402,808,000.00	425,671,230.50	1,200,000.00	-	-	-	-	-	-	1,477,220,000.00	448,383,230.50
		10711200	LOGO	18,680,000.00	18,680,000.00	26,120,000.00	11,280,000.00	-	-	-	-	-	-	-	44,800,000.00	29,960,000.00
		10712100	UKUM	300,960,000.00	10,960,000.00	9,920,000.00	7,720,000.00	-	-	-	-	-	-	-	310,880,000.00	18,680,000.00
		10712200	USHONGO	10,960,000.00	10,960,000.00	7,720,000.00	7,720,000.00	-	-	-	-	3,000,000.00	-	-	21,680,000.00	18,680,000.00
		10712300	VANDEIKYA	1,552,352,000.00	867,388,852.80	1,622,120,000.00	7,720,000.00	8,900,000,000.00	8,862,383,500.00	3,800,000.00	-	-	-	-	12,078,272,000.00	9,737,492,352.80
BEN ENORTH EAST SENATORIAL ZONE TOTAL				2,047,293,717.56	1,006,878,570.36	3,516,530,282.44	476,895,230.50	8,939,900,000.00	8,862,383,500.00	6,800,000.00	-	34,820,000.00	-	14,545,344,000.00	10,346,157,300.86	
1071072	BEN ENORTH WEST SENATORIAL ZONE	10720400	BURUKU	27,744,000.00	27,744,000.00	1,007,720,000.00	817,722,174.33	3,500,000.00	-	-	-	-	-	1,038,964,000.00	845,466,174.33	
		10720500	GBOVO	542,204,164.50	65,297,000.00	1,545,745,731.92	9,234,000.00	568,702,549.00	-	-	-	20,590,000.00	20,000.00	2,677,242,446.42	74,551,000.00	
		10720600	GLUMA	20,024,000.00	20,024,000.00	28,664,000.00	9,647,620.00	-	-	-	-	-	-	-	48,688,000.00	29,671,620.00
		10720700	GWEREAST	182,407,200.00	167,272,659.16	62,320,000.00	7,720,000.00	-	-	-	-	-	-	-	244,727,200.00	174,992,659.16
		10720800	GWERWEST	18,680,000.00	18,680,000.00	52,120,000.00	27,026,355.31	-	-	-	-	-	-	-	70,800,000.00	45,706,355.31
		10721300	MAKURDI	37,111,744,625.41	12,047,551,068.56	128,377,831,931.85	103,856,618,630.73	10,731,703,052.45	3,391,913,630.95	8,056,521,929.58	7,360,696,930.84	10,744,397,113.64	1,994,816,864.20	195,022,198,652.93	128,651,597,125.28	
		10722000	TARKA	18,680,000.00	18,680,000.00	407,720,000.00	57,720,000.00	-	-	-	-	-	-	-	426,400,000.00	76,400,000.00
BEN ENORTH WEST SENATORIAL ZONE TOTAL				37,921,483,989.91	12,345,248,727.72	131,482,121,463.77	104,785,688,780.37	11,303,905,601.45	3,391,913,630.95	8,056,521,929.58	7,360,696,930.84	10,764,987,113.64	1,994,836,864.20	199,529,020,298.35	129,898,384,934.08	
1071073	BEN ESOUTH SENATORIAL ZONE	10730100	ADO	20,024,000.00	20,024,000.00	9,064,000.00	9,064,000.00	-	-	-	-	-	-	29,088,000.00	29,088,000.00	
		10730200	AGATU	18,680,000.00	18,680,000.00	106,120,000.00	22,302,031.38	-	-	-	-	-	-	-	124,800,000.00	40,982,031.38
		10730300	APA	20,024,000.00	20,024,000.00	7,720,000.00	7,720,000.00	-	-	-	-	-	-	-	27,744,000.00	27,744,000.00
		10731400	CEI	18,680,000.00	18,680,000.00	7,720,000.00	7,720,000.00	-	-	-	-	-	-	-	26,400,000.00	26,400,000.00
		10731500	OGBADIEO	20,024,000.00	20,024,000.00	657,037,869.78	308,051,475.63	-	-	-	-	-	-	-	677,061,869.78	328,075,475.63
		10731600	OJU	53,538,000.00	29,088,000.00	232,705,680.00	9,064,000.00	19,700,000.00	6,400,000.00	6,800,000.00	-	51,000,000.00	6,150,000.00	-	363,743,680.00	50,702,000.00
		10731700	OHIMIN	18,680,000.00	18,680,000.00	7,720,000.00	7,720,000.00	-	-	-	-	-	-	-	26,400,000.00	26,400,000.00
		10731800	OKPOKWU	194,310,250.00	96,203,123.84	882,783,750.00	352,278,398.45	15,000,000.00	-	-	-	23,500,000.00	21,690,500.00	-	1,115,594,000.00	470,172,022.29
10731900	OTUKPO	53,512,000.00	53,512,000.00	2,014,064,000.00	1,258,029,304.21	-	-	-	-	3,000,000.00	-	-	2,070,576,000.00	1,311,541,304.21		
BEN ESOUTH SENATORIAL ZONE TOTAL				378,768,250.00	254,211,123.84	3,809,751,299.78	1,950,583,178.29	34,700,000.00	6,400,000.00	9,800,000.00	-	74,500,000.00	27,840,500.00	4,461,407,549.78	2,311,104,833.51	
TOTAL CAPITAL EXPENDITURE BY ECONOMIC CODE				40,347,545,957.47	13,628,338,421.92	138,808,403,245.99	107,213,167,189.16	20,278,505,601.45	12,260,697,130.95	8,073,121,929.58	7,360,696,930.84	10,874,307,113.64	2,022,677,364.20	218,535,771,848.13	142,555,647,068.45	

BENUE STATE GOVERNMENT

ANALYSIS OF CAPITAL EXPENDITURE BY MAIN ORGANISATION AND ECONOMIC CLASSIFICATIONS - (JANUARY - DECEMBER, 2024)

Main Org. Code	Main Org. Descriptions	Economic Classification Codes and Descriptions										Total Capital Expenditure by Programme	
		23010100		23020100		23030100		23040100		23050100			
		Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repair of Fixed Assets		Preservation of the Environment		Acquisition of Non-Tangible Assets		Revised Budget	Actual
		Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual		
01100100100	Government House Administration	1,174,668,970.00	199,899,659.55	62,066,121,410.40	55,393,947,782.59	2,931,618,551.90	281,599,949.49	-	-	1,728,002,203.41	895,000,000.00	67,900,411,135.71	56,770,447,391.63
011200300100	Benue State House of Assembly	2,444,737,507.00	75,898,000.00	1,059,182,000.00	-	200,000,000.00	-	200,000.00	-	519,669,999.00	-	4,223,789,506.00	75,898,000.00
012300100100	Ministry of Information, Culture and Tourism	569,917,830.00	544,834,720.00	40,500,000.00	30,000,000.00	103,745,000.00	63,556,000.00	-	-	7,000,000.00	-	721,162,830.00	638,390,720.00
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	-	-	-	-	-	-	-	-	-	-	-	-
012500100100	Office of the Head of Service (HOS)	50,000,000.00	-	-	-	144,000,000.00	-	-	-	-	-	194,000,000.00	-
014000100100	Office of the Auditor-General of the State	-	-	200,000,000.00	-	-	-	-	-	-	-	200,000,000.00	-
014700100100	Benue State Civil Service Commission	-	-	-	-	70,000,000.00	-	-	-	-	-	70,000,000.00	-
014800100100	Benue State Independent Electoral Commission	3,340,300,000.00	3,340,300,000.00	27,256,000.00	27,256,000.00	-	-	-	-	-	-	3,367,556,000.00	3,367,556,000.00
014900100100	Local Government Service Commission	-	-	-	-	25,139,540.00	-	-	-	-	-	25,139,540.00	-
015600100100	Ministry of ICT and Digital Economy	61,366,397.00	46,000,000.00	535,056,000.00	529,000,000.00	-	-	-	-	95,556,900.00	95,000,000.00	691,979,297.00	670,000,000.00
016100100100	Office of the Secretary to the State Government	224,165,500.00	184,485,720.00	126,000,000.00	118,000,000.00	166,078,400.00	166,078,400.00	2,000,000.00	-	-	-	518,243,900.00	468,564,120.00
021500100100	Ministry of Agriculture & Food Security	13,718,020,254.40	5,501,959,300.00	2,579,437,261.00	833,706,721.54	825,102,549.00	-	316,100,000.00	-	1,790,886,971.00	77,176,096.00	19,229,547,035.40	6,482,842,117.54
022000100100	Ministry of Finance	5,296,438,775.54	47,400,700.00	9,372,044,746.67	9,256,249,326.73	11,400,000.00	-	-	-	-	-	14,679,883,522.21	9,303,650,026.73
022200100100	Ministry of Industry, Trade & Investment	160,200,000.00	147,248,659.16	8,911,000,000.00	8,864,840,973.11	5,080,000.00	-	-	-	118,500,000.00	-	9,194,780,000.00	9,012,089,632.27
022800100100	Ministry of Science, Technology & Innovation	29,435,000.00	-	1,738,643,869.78	293,551,724.28	-	-	-	-	40,000,000.00	-	1,808,078,869.78	293,551,724.28
023100100100	Ministry of Power, Renewable Energy and Transport	84,860,000.00	-	8,825,897,871.50	845,149,107.81	-	-	-	-	61,000,000.00	-	8,971,757,871.50	845,149,107.81
023400100100	Ministry of Works, Housing and Urban Development	1,790,000,000.00	815,036,852.80	30,675,933,333.33	28,905,952,720.15	-	-	-	-	-	-	32,465,933,333.33	29,720,989,572.95
023600400100	Benue State Council For Arts and Culture	-	-	-	-	-	-	-	-	-	-	-	-
023800100100	Benue State Budget and Economic Planning Commission	8,440,552.37	-	68,168,646.00	31,593,570.65	-	-	-	-	4,522,227,248.83	15,578,110.00	4,598,836,447.20	47,171,680.65
025000100100	Fiscal Responsibility Commission	-	-	-	-	-	-	-	-	3,850,000.00	-	3,850,000.00	-
025200100100	Ministry of Water Resources, Environment and Climate Change	41,650,000.00	-	912,007,424.36	66,230,000.00	600,000,000.00	273,126,150.00	7,735,499,999.58	7,351,024,680.84	212,906,421.40	7,279,375.00	9,502,063,845.34	7,697,660,205.84
025400100100	Ministry of Cooperatives and Rural Development	25,750,000.00	-	2,842,411,068.92	-	-	-	-	-	-	-	2,868,161,068.92	-
026000100100	Ministry of Lands, Survey and Solid Minerals	92,100,400.00	23,078,103.92	410,000,000.00	-	15,000,000.00	-	-	-	3,000,000.00	-	520,100,400.00	23,078,103.92
03180100100	Judicial Service Commission	3,998,812,163.60	189,778,438.00	2,649,499,047.12	459,371,567.00	954,730,000.00	145,237,212.00	-	-	-	-	7,603,041,210.72	794,387,217.00
032600100100	Ministry of Justice and Public Order	-	-	965,000,000.00	85,093,487.22	-	-	-	-	-	-	965,000,000.00	85,093,487.22
051400100100	Ministry of Women Affairs and Social Development	122,500.00	-	1,336,500,000.00	108,000,000.00	368,000,000.00	-	-	-	57,000,000.00	-	1,761,622,500.00	108,000,000.00
051700100100	Ministry of Education and Knowledge Management	3,505,903,807.56	1,759,903,265.40	1,654,521,802.44	585,776,098.45	1,908,779,465.55	92,991,474.30	6,800,000.00	-	614,307,370.00	30,740,500.00	7,690,312,445.55	2,469,411,338.15
052100100100	Ministry of Health and Human Services	3,693,428,300.00	790,109,003.09	1,778,938,605.00	710,814,141.01	9,924,282,095.00	9,515,127,687.50	16,021,930.00	9,672,250.00	859,600,000.00	771,903,283.20	16,272,270,930.00	11,797,626,364.80
053900100100	Ministry of Youth and Sports Development	15,932,000.00	-	120,557,535.00	100,000,000.00	2,022,050,000.00	1,722,980,257.66	-	-	132,800,000.00	130,000,000.00	2,291,339,535.00	1,952,980,257.66
054400100100	Ministry of Humanitarian Affairs and Disaster Management	30,000,000.00	-	15,000,000.00	-	-	-	-	-	108,000,000.00	-	153,000,000.00	-
055100100100	Bureau of Local Government and Chieftaincy Affairs	30,000,000.00	1,110,000.00	13,910,624.46	-	-	-	-	-	-	-	43,910,624.46	1,110,000.00
TOTAL CAPITAL EXPENDITURE BY MAIN ORG		40,386,249,957.47	13,667,042,421.92	138,923,587,245.99	107,244,533,220.54	20,275,005,601.45	12,260,697,130.95	8,076,621,929.58	7,360,696,930.84	10,874,307,113.64	2,022,677,364.20	218,535,771,848.13	142,555,647,068.45