



BENUE STATE GOVERNMENT

Report

of the

ACCOUNTANT-GENERAL

WITH FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER, 2023

SECRET
GOVERNMENT OF BENUE STATE OF NIGERIA

Telephone: 044-533484
Telegraphic: FUNDS



Ref No: 2023/11/5/2701/1788
Office of the Accountant-General
P.M.B. 102145 Makurdi, Benue State

Date: 17th June, 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 2023

INTRODUCTION

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

The standardised COA and the GPFS is hereby adopted by Benue State Government to comply with FAVC directive to harmonise public sector accounts reporting in Nigeria.

In order to ensure a more 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 Procedures relating to financial reporting in Benue State.

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

IPSAS Cash Basis of Accounting

The IPSAS Cash Basis of Accounting recognises transactions and events only when cash (including cash equivalents) is received or paid. By the MDROs/MSs prepared under the IPSAS Cash Basis basis, management information about the course of cash during the period, the purposes for which cash was used and the cash balances at the reporting date. The requirements for the GPFS balances are Cash and changes during the period. Therefore, Bank Reconciliation Statement, shall form integral part of period 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.

SECRET

S/N	Accounting Policies:
1	Accounting Terminologies / Definitions
	<p>I. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Benue State Government in preparing and presenting Financial Statements.</p> <p>II. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.</p> <p>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.</p> <p>IV. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid.</p> <p>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.</p> <p>VI. Cash receipts are cash inflows.</p> <p>VII. Cash payments are cash outflows.</p> <p>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 debt is controlled by the government.</p> <p>IX. Government Business Enterprise means a department or agency that has all the following characteristics:</p> <ul style="list-style-type: none"> ➤ 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.

S/N Accounting Policies:

- X. **Notes to the GPFS** shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information

2 General Purpose Financial Statements (GPFS)

The GPFS comprise of 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 the Financial Statements. In Benue State, the GPFS Accounting Policy include the following:

- I. Statement 1- Cash Flow Statements: Statement of Cash Receipts, and Payments 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);
- III. Statement 3- Statement of Consolidated Revenue Fund; Statement Recurrent Financial Performance (also known as Profit & 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 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.

S/N	Accounting Policies:
4	<p data-bbox="264 233 734 260">Fundamental Accounting Concepts</p> <p data-bbox="304 272 1211 336">The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Benue State:</p> <ul data-bbox="387 352 797 635" style="list-style-type: none"> <li data-bbox="387 352 797 379">• Cash Basis of Accounting, <li data-bbox="387 387 797 414">• Understability; <li data-bbox="387 422 797 450">• Materiality, <li data-bbox="387 458 797 485">• Relevance; <li data-bbox="387 493 797 520">• Going Concern Concept; <li data-bbox="387 528 797 555">• Consistency Concept <li data-bbox="387 563 797 590">• Prudence <li data-bbox="387 598 797 625">• Completeness, etc.
5	<p data-bbox="264 655 510 683">Accounting Period</p> <p data-bbox="304 695 1290 794">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.</p>
6	<p data-bbox="264 815 521 842">Reporting Currency</p> <p data-bbox="304 868 1290 930">The General Purpose Financial Statements (GPFS) are prepared in Nigerian Naira.</p>
7	<p data-bbox="264 959 562 986">MDA for Consolidation</p> <ul data-bbox="264 1011 1290 1114" style="list-style-type: none"> <li data-bbox="264 1011 1290 1114">• The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of Benue State Government except Government Business Enterprises (GBEs).
8	<p data-bbox="264 1174 589 1201">Comparative Information</p> <ul data-bbox="264 1227 1290 1289" style="list-style-type: none"> <li data-bbox="264 1227 1290 1289">• The General Purpose Financial Statements (GPFS) shall disclose all numerical information relating to previous period (at least one year).
9	Budget Figures

S/N	Accounting Policies:
	<ul style="list-style-type: none"> These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Benue State.
10	Receipts
	<ul style="list-style-type: none"> 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 standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.
11	External Loans
	<ul style="list-style-type: none"> External Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral. External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12	Other Borrowings / Grants & Aid Received
	<ul style="list-style-type: none"> These shall be categorised 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 Payment for the year.
13	Interest Received
	<ul style="list-style-type: none"> Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14	Government Business Activities
	<p>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</p>

S/N Accounting Policies:

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 categorised 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. Investments 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 Granted:

- 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 Loans Paid

- Actual Interest on loans and other 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

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

S/N Accounting Policies:

the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.

- At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.

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 purchase 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, at Bank and Cash Equivalents at the end of the Financial year.

S/N Accounting Policies:

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 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.

Nyitse Theresa
11th June, 2024

Nyitse Theresa
Accountant-General

GOVERNMENT OF BENUE STATE OF NIGERIA

OFFICE OF THE STATE AUDITOR GENERAL
MAKURDI, BENUE STATE

All Communications should be addressed
to the State Auditor General



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



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, 2023, 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 2023 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, 2023, subject to the observations and comments in this Report.

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


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

SECRET
GOVERNMENT OF BENUE STATE OF NIGERIA
S/TRY/82/III/S.27/VOL. 1/187

Telephone: 044-533484
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*In replying Please quote the number
and date of this letter*



Ref No: _____
Office of the Accountant-General
P.M.B. 102145 Makurdi, Benue State
11th June, 2024
Date: _____

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, 2023 and its operations for the year ended on that date.


11th June, 2024
Nyitse Theresa
Accountant-General

SECRET

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023


FIVE YEARS FINANCIAL SUMMARY									
					DECEMBER 2023	DCECEMBER 2022	DECEMBER 2021	DECEMBER 2020	DECEMBER 2019
					N	N	N	N	N
Receipts									
<i>Statutory Allocation</i>					35,902,692,793.99	42,573,895,132.61	39,711,526,687.58	38,013,445,352.64	46,178,383,945.95
<i>Value Added Tax</i>					37,632,558,545.72	27,139,329,359.28	22,281,132,982.72	15,968,828,907.28	13,143,410,863.69
<i>Other Revenue</i>					44,626,958,305.35	7,241,537,702.95	2,909,944,104.39	4,794,854,923.70	3,864,303,442.98
<i>Internally Generated Revenue</i>					19,198,906,258.17	15,013,110,109.38	12,601,164,537.37	10,463,674,280.73	17,179,638,193.96
<i>Grants and Re-imbursement</i>					10,613,896,787.88	9,520,653,065.72	3,308,638,378.20	8,798,000,000.00	557,906,520.69
Total Receipts					147,975,012,691.11	101,488,525,369.94	80,812,406,690.26	78,038,803,464.35	80,923,642,967.27
Payments									
<i>Personal Emolument</i>					29,719,094,159.17	32,478,354,768.24	31,490,676,688.84	33,597,337,871.19	31,060,118,591.87
<i>Allowances and Contributions</i>					2,524,384,231.15	1,540,195,225.65	945,650,190.54	856,498,179.20	675,658,029.40
<i>Social Benefits</i>					8,019,102,999.97	3,348,567,454.00	3,068,706,127.41	1,535,614,745.09	5,293,273,826.54
<i>Overhead Cost</i>					34,557,706,442.85	42,181,086,737.56	29,179,969,861.30	31,019,379,771.59	30,502,612,763.88
<i>Grants and Contributions</i>					2,537,910,705.00	3,400,250,115.14	1,755,840,240.25	1,576,540,370.20	1,022,662,358.40
<i>Allocation to Other Agencies-Cost of Collection</i>					1,937,297,495.41	1,751,105,200.80	1,765,614,365.29	964,458,412.16	669,272,598.75
<i>Subsidies</i>								188,723,172.71	640,275,152.86
TOTAL PAYMENTS					79,295,496,033.55	84,699,559,501.39	68,206,457,473.63	69,738,552,522.14	69,863,873,321.70
NET CASH FLOW FROM OPERATING ACTIVITES					68,679,516,657.56	16,788,965,868.55	12,605,949,216.63	8,300,250,942.21	11,059,769,645.57
CASH FLOW FROM INVESTING ACTIVITIES									
<i>Purchase/Construction of Assets</i>					(27,678,261,175.28)	(13,526,607,739.63)	(8,752,856,219.39)	(8,400,102,065.74)	(6,956,182,663.93)
<i>Proceeds From Sale of Assets</i>					5,365,250.00	8,113,620.00		-	5,258,410.00
NET CASH FLOW FROM INVESTING ACTIVITIES					(27,672,895,925.28)	(13,518,494,119.63)	(8,752,856,219.39)	(8,400,102,065.74)	(6,950,924,253.93)
CASH FLOW FROM FINANCING ACTIVITIES									
<i>Proceeds from Loan and other Borrowings</i>						12,122,508,159.90	8,338,840,531.16	12,011,161,692.55	7,998,486,844.82
<i>Repayment of Loan-Foreign</i>					(758,366,653.04)			(12,270,685.84)	(121,924,250.24)
<i>Repayment of Loan-Internal</i>					(13,537,094,178.25)	(16,797,029,488.55)	(12,605,949,216.63)	(8,287,980,256.46)	(9,428,736,106.72)
<i>Public Debt Charges</i>								-	39,638,098.00
NET CASH FLOW FROM FINANCING ACTIVITIES					(14,295,460,831.29)	-4,674,521,328.65	-4,267,108,685.47	3,710,910,750.25	(1,512,535,414.14)
Net Cash flow from all activities					26,711,159,900.99	(1,404,049,579.73)	(414,015,688.23)	3,611,059,626.72	2,596,309,977.50
<i>Cash & its Equivalent 01-01-2023</i>					3,168,022,228.83	4,572,071,808.56	4,986,087,496.79	1,375,027,869.98	(1,221,282,107.52)
<i>Cash & Cash Equivalent 31-12-2023</i>					29,879,182,129.82	3,186,022,228.83	4,572,071,808.56	4,986,087,496.79	1,375,027,869.98

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

STATEMENT 1		CASHFLOW STATEMENT FOR THE YEAR ENDED 31st December, 2023		
ANNUAL BUDGET 2023		Notes	ACTUAL YEAR, 2023	PREVIOUS YEAR, 2022
=N=			=N=	=N=
	<i>Cash Flow From Operating Activities</i>			
	<i>RECEIPTS</i>			
56,396,473,440.00	<i>Statutory Allocation</i>	1b	35,902,692,793.99	42,573,895,132.61
26,049,000,000.00	<i>Value Added Tax</i>	2	37,632,558,545.72	27,139,329,359.28
8,940,300,000.00	<i>Statutory - Others</i>	1c	44,626,958,305.35	7,241,537,702.95
91,385,773,440.00	<i>Sub-total - Statutory Allocation</i>		118,162,209,645.06	76,954,762,194.84
21,090,797,978.12	<i>Tax Revenue</i>	3a	13,588,629,905.79	11,832,697,898.14
505,876,917.00	<i>Licences</i>	3b	312,492,612.88	280,215,411.29
322,793,744.04	<i>Sales</i>	3b	92,039,544.45	182,560,301.26
5,769,975,417.00	<i>Fees</i>	3b	4,257,719,544.53	1,994,575,465.92
59,759,500.00	<i>Fines</i>	3b	254,460,795.00	37,715,697.73
1,051,207,553.46	<i>Earnings</i>	3b	652,739,957.52	616,656,408.09
127,447,520.00	<i>Rent on Land and Others</i>	3b	38,793,376.00	70,006,146.95
65,377,157.24	<i>Rent on Government Buildings</i>	3b	1,473,392.00	-
10,000,000.00	<i>Investment Income</i>	3b		
35,746,860.00	<i>Interest Earned</i>	3b	557,130.00	6,796,400.00
29,038,982,646.86	<i>Sub-total - Internally Generated Revenue</i>	3	19,198,906,258.17	15,013,110,109.38
	<i>Grants and Re-imburement</i>	4	10,613,896,787.88	9,520,653,065.72
9,474,552,530.83	<i>Transfer to Fund Reccurrent Expenditure</i>			
766,609,841.00	<i>Other Capital Reciepts</i>			-
130,665,918,458.7	<i>TOTAL RECEIPTS</i>		147,975,012,691.11	101,488,525,369.94

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

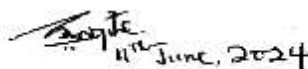
	<i>LESS: PAYMENTS</i>			
48,235,706,482.38	<i>Personal Emolument</i>	5	29,719,094,159.17	32,478,354,768.24
4,033,744,922.01	<i>Allowances and Contributions</i>	6	2,524,384,231.15	1,540,195,225.65
5,397,676,888.80	<i>Social Benefits</i>	7	8,019,102,999.97	3,348,567,454.00
33,562,385,092.11	<i>Overhead Cost</i>	8	34,557,706,442.85	42,181,086,737.56
10,410,320,985.00	<i>Grants and Contributions</i>	9	2,537,910,705.00	3,400,250,115.14
	<i>Allocation to Other Agencies-Cost of Collection</i>	1e	1,937,297,495.41	1,751,105,200.80
101,639,834,370.31	<i>TOTAL PAYMENTS</i>		79,295,496,033.55	84,699,559,501.39
	<i>NET CASH FLOW FROM OPERATING ACTIVITES</i>		68,679,516,657.56	16,788,965,868.55
	<i>CASH FLOW FROM INVESTING ACTIVITIES</i>			
71,289,611,335.00	<i>Purchase/Construction of Assets</i>	10	(27,678,261,175.28)	(13,526,607,739.63)
2,500,000.00	<i>Proceeds From Sale of Assets</i>	13	5,365,250.00	8,113,620.00
	<i>NET CASH FLOW FROM INVESTING ACTIVITIES</i>		(27,672,895,925.28)	(13,518,494,119.63)
	<i>CASH FLOW FROM FINANCING ACTIVITIES</i>			
	<i>Proceeds from Loan and other Borrowings</i>			12,122,508,159.90
558,000,000.00	<i>Repayment of Loan-Foreign</i>	14	(758,366,653.04)	
19,027,784,702.00	<i>Repayment of Loan-Internal</i>	14	(13,537,094,178.25)	(16,797,029,488.55)
	<i>Public Debt Charges</i>			-
	<i>NET CASH FLOW FROM FINANCING ACTIVITIES</i>		-14,295,460,831.29	(4,674,521,328.65)
	<i>Net Cash flow from all activities</i>		26,711,159,900.99	(1,404,049,579.73)
	<i>Cash & its Equivalent 01-01-2023</i>		3,168,022,228.83	4,572,071,808.56
	<i>Cash & its Equivalent 31-12-2023</i>		29,879,182,129.82	3,168,022,228.83


11th June, 2024

Nyitse Theresa
Accountant-General Benue State.

STATEMENT 2

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR TO 31ST DECEMBER 2023			
	Notes	31ST DECEMBER, 2023	31st DECEMBER, 2022
		=N=	=N=
ASSETS			
<i>Liquid Assets</i>			
<i>Cash Held by AG</i>	11	29,492,154,327.07	2,322,949,061.07
<i>Cash Held by MDAS</i>	12	387,027,802.75	700,494,471.08
TOTAL LIQUID CASH		29,879,182,129.82	3,023,443,532.15
INVESTMENT			
<i>Benue Investment and property Company Ltd.</i>	29	3,960,031,980.00	3,960,031,980.00
<i>Non Current Assets- ppp</i>			
<i>Operating Liability over Assets</i>		209,922,060,011.60	165,634,127,044.81
TOTAL ASSETS		243,761,274,121.42	172,617,602,556.96
<i>Capital Development Funds</i>		29,879,182,129.82	3,023,443,532.15
LIABILITIES			
<i>Foreign Loans (Balance)</i>	14	26,866,080,377.60	13,429,128,942.54
<i>Internal Loans (Balance)</i>	14	187,016,011,614.00	156,165,030,082.27
TOTAL LIABILITIES		243,761,274,121.42	172,617,602,556.96


11th June, 2024

Nyitse Theresa

Accountant-General Benue State.

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

STATEMENT 3							
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED DECEMBER 31ST 2023							
ACTUAL 2022		NOTES	ACTUAL 2023	REVISED BUDGET 20223	APPROVED BUDGET 2023	VARIANCE AMOUNT 2023	% VARIANCE 2023
N				N		N	
	OPENING BALANCE						
	REVENUE INCOME						
42,573,895,132.61	Statutory Allocation	1b	35,902,692,793.99	56,396,473,440.00	36,396,473,440.00	-20,493,780,646.01	157.1%
27,139,329,359.28	Value Added Tax	2	37,632,558,545.72	26,049,000,000.00	26,049,000,000.00	11,583,558,545.72	69.2%
7,198,826,962.34	Statutory-Others	1c	44,626,958,305.35	8,940,300,000.00	8,940,300,000.00	35,686,658,305.35	20.0%
11,832,697,898.14	Tax Revenue	3a	13,588,629,905.79	21,090,797,978.12	21,090,797,978.12	(7,502,168,072.33)	155.2%
280,215,411.29	Licences	3b	312,492,612.88	505,876,917.00	505,876,917.00	(193,384,304.12)	161.9%
182,560,301.26	Sales	3b	92,039,544.45	322,793,744.04	325,293,744.04	(230,754,199.59)	350.7%
1,994,575,465.92	Fees	3b	4,257,719,544.53	5,769,975,417.00	5,769,975,416.70	(1,512,255,872.47)	135.5%
37,715,697.73	Fines	3b	254,460,795.00	59,759,500.00	59,759,500.00	194,701,295.00	23.5%
616,656,408.09	Earnings	3b	652,739,957.52	1,051,207,553.46	1,051,207,553.46	(398,467,595.94)	161.0%
70,006,146.95	Rent on Land and Others	3b	38,793,376.00	127,447,520.00	127,447,520.00	(88,654,144.00)	328.5%
-	Rent on Government Buildings	3b	1,473,392.00	65,377,157.24	65,377,157.24	(63,903,765.24)	4437.2%
	Investment Income	3b	-	10,000,000.00	10,000,000.00	(10,000,000.00)	#DIV/0!
6,796,400.00	Interest Earned	3b	557,130.00	35,746,860.00	35,746,860.00	(35,189,730.00)	6416.3%
91,933,275,183.61	Total		137,361,115,903.23	120,424,756,086.86	100,427,256,086.56	16,936,359,816.37	87.7%
	LESS EXPENDITURE						
32,478,354,768.24	Personel Cost	5	29,719,094,159.17	48,235,706,482.38	48,514,120,411.29	(18,516,612,323.21)	162.3%
1,540,195,225.65	Allowances and Social Contributions	6	2,524,384,231.15	4,033,744,922.01	4,617,995,370.76	(1,509,360,690.86)	159.8%
3,348,567,454.00	Social Benefits	7	8,019,102,999.97	5,397,676,888.80	4,837,399,869.00	2,621,426,111.17	67.3%
	Grants and Contributions	9	2,537,910,705.00	2,753,202,511.81	3,490,009,124.00	(215,291,806.81)	108.5%
42,181,086,737.56	Overhead Costs	8	34,557,706,442.85	33,562,385,092.11	25,378,579,631.41	995,321,350.74	97.1%
1,751,105,200.62	Allocation Agencies- Cost of Collection	1e	1,937,297,495.41	-	-	1,937,297,495.41	0.0%
	Subsidies						
16,797,079,488.55	Loan Repayment- Internal	14	13,537,094,178.25	-	-	13,537,094,178.25	0.0%
	Loan Repayment- External	14	758,366,653.04	-	-	758,366,653.04	0.0%
98,096,388,874.62	Total Expenditure		93,590,956,864.84	93,982,715,897.12	86,838,104,406.46	(391,759,032.27)	100%
(6,163,113,691.01)	Transfer to CDF		43,770,159,038.39	26,442,040,189.74	13,589,151,680.10	(391,759,032.27)	

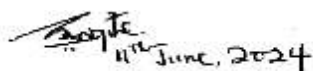
Nyitse Theresa
11th June, 2024

Nyitse Theresa
Accountant-General Benue State.

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

STATEMENT 4

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31st DECEMBER, 2023							
ACTUAL 2022	REVENUE INCOME	NOTES	ACTUAL 2023	APPROVED BUDGET 2023	REVISED BUDGET 2023	VARIANCE AMOUNT 2023	% VARIANCE 2023
N			N	N			
4,572,071,808.56	Opening Balance		3,168,022,228.83			3,168,022,228.83	
	ADD CAPITAL RECEIPTS					-	
12,122,508,159.90	Trf from Consolidated Rev Fund		43,770,159,038.39			43,770,159,038.39	#DIV/0!
	Proceed from Sale of Asset	13	5,365,250.00		2,500,000.00	2,865,250.00	
	SFTAS	4	1,488,387,600.00			1,488,387,600.00	
	SURE-P	4	9,125,509,187.88				
16,694,579,968.46	TOTAL RECEIPTS		57,557,443,305.10			57,557,443,305.10	#DIV/0!
	LESS CAPITAL EXPENDITURE					-	
244,630,551.91	Administrative Sector	10	511,807,479.18	4,118,687,580.00	4,081,726,454.00	3,569,918,974.82	12.43%
13,267,925,325.19	Economic Sector	10	24,592,113,071.60	58,625,161,727.26	57,639,339,631.36	33,047,226,559.76	41.95%
	Law and Justice Sector	10	560,000.00	2,073,324,378.30	6,918,184,229.07	6,917,624,229.07	0.03%
14,001,862.53	Social Sector	10	2,573,780,624.50	8,741,022,569.27	2,650,361,020.80	76,580,396.30	29.44%
	Prior Year Adjustment						
13,526,557,739.63	Total Capital Expenditure		27,678,261,175.28	73,558,196,254.83	71,289,611,335.23	43,611,350,159.95	37.63
3,168,022,228.83	CLOSING BALANCE		29,879,182,129.82	(73,558,196,254.83)	(71,289,611,335.23)		


11th June, 2024

Nyitse Theresa
Accountant-General Benue State.

NOTES TO THE GPFS FOR THE YEAR ENDED 31 DECEMBER, 2023

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		29,786,638,500.52		30,742,813,950.16		
	Add :Deduction at source for Loan Repayment		6,116,054,293.47		6,116,054,293.47		
	Share of Statutory Allocation - Other Agencies		44,626,958,305.35				
	Share of Federal Accounts Allocation- Excess Crude Oil						
	Total(GROSS) FAAC Allocation to BNSG		80,529,651,099.34		36,858,868,243.63		
1B BREAKDOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
	2023			2022			
	A			B			
	MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	JANUARY	4,059,232,349.54	817,511,584.87	4,876,743,934.41	2,527,318,795.30	1,206,080,805.10	3,733,399,600.40
	FEBRUARY	1,972,504,742.83	843,765,325.08	2,816,270,067.91	686,210,923.51	1,155,096,279.42	1,841,307,202.93
	MARCH	1,840,246,311.50	840,102,783.90	2,680,349,095.40	1,324,801,412.68	1,153,998,397.09	2,478,799,809.77
	APRIL	2,787,256,116.06	866,327,670.80	3,653,583,786.86	2,498,966,932.01	1,197,824,969.78	3,696,791,901.79
	MAY	1,915,577,899.59	679,728,101.44	2,595,306,001.03	2,086,210,706.51	1,175,083,577.53	3,261,294,284.04
	JUNE	3,209,854,382.67	715,569,604.06	3,925,423,986.73	1,615,980,792.94	1,162,061,826.08	2,778,042,619.02
	JULY	2,032,809,639.68	167,913,111.47	2,200,722,751.15	3,186,389,426.77	1,205,550,065.17	4,391,939,491.94
	AUGUST	2,671,836,784.13	185,609,247.77	2,857,446,031.90	4,459,904,809.97	1,240,816,645.01	5,700,721,454.98
	SEPTEMBER	2,274,230,981.73	322,390,087.83	2,596,621,069.56	2,077,491,475.93	1,174,842,121.92	3,252,333,597.85
	OCTOBER	2,533,257,351.92	329,563,125.77	2,862,820,477.69	2,312,588,936.72	1,181,352,513.14	3,493,941,449.86
	NOVEMBER	2,045,425,956.03	168,262,486.38	2,213,688,442.41	1,928,042,317.70	1,170,703,529.84	3,098,745,847.54
	DECEMBER	2,444,405,984.84	179,311,164.10	2,623,717,148.94	3,628,777,072.51	1,217,800,799.98	4,846,577,872.49
	TOTAL	29,786,638,500.52	6,116,054,293.47	35,902,692,793.99	28,332,683,602.55	14,241,211,530.06	42,573,895,132.61
1C SHARE OF STATUTORY ALLOCATION							
	MONTH	C	D	E	TOTAL		
		STATUTORY ALLOCATION OTHERS	INFRASTRUCTURAL SUPPORT FUND	EXCHANGE GAIN RATE	ELECTRONIC MONEY TRANSFER	2023	2022
	JANUARY	68,041,270.62		168,757,099.55	308,790,063.01	545,588,433.18	86,718,951.30
	FEBRUARY	115,340,112.76		768,934,085.05	168,239,047.96	1,052,513,245.77	1,404,563,353.59
	MARCH	852,954,739.78		0	147,729,739.70	1,000,684,479.48	1,768,164,789.18
	APRIL	47,227,725.76		0.00	184,071,711.78	231,299,437.54	2,450,522,979.58
	MAY	679,846,706.80		0.00	1,159,019,749.87	1,838,866,456.67	432,034,816.01
	JUNE	1,172,243,914.23		4,493,473.13	181,144,725.11	1,357,882,112.47	1,197,283,725.42
	JULY	1,032,553,751.95		2,279,288,149.08	143,927,106.79	3,455,769,007.82	41,068,965.04
	AUGUST	2,329,405,970.04	7,000,000,000.00	2,062,141,978.63	161,580,824.30	11,553,128,772.97	59,172,837.47
	SEPTEMBER	1,428,772,943.00		1,670,472,913.62	179,163,957.53	3,278,409,814.15	230,592,944.38
	OCTOBER	76,968,648.50		1,250,132,666.60	139,487,601.75	1,466,588,916.85	611,465,386.34
	NOVEMBER	517,240,914.84	7,000,000,000.00	1,362,169,480.73	195,792,909.03	9,075,203,304.60	808,441,916.90
	DECEMBER	55,074,019.67	7,000,000,000.00	2,566,287,657.68	149,662,646.50	9,771,024,323.85	559,319,276.71
	TOTAL	8,375,670,717.95	21,000,000,000.00	12,132,677,504.07	3,118,610,083.33	44,626,958,305.35	9,649,349,941.92

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

1D	957,	2023			2022			
		LOAN REPAYMENT						
		PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	
MONTH	=N=	=N=	=N=	=N=	=N=	=N=	=N=	
JANUARY		677,724,991.40	537,879,189.33	1,215,604,180.73	445,431,853.66	680,659,189.01	#REF!	
FEBRUARY		241,010,447.28	528,215,924.63	769,226,371.91	620,805,433.76	625,420,745.03	1,246,226,178.79	
MARCH		243,383,505.21	525,842,866.70	769,226,371.91	620,745,876.57	616,480,302.22	1,237,226,178.79	
APRIL		245,784,375.25	523,441,996.67	769,226,371.92	638,825,598.42	607,400,380.36	1,246,225,978.78	
MAY		248,213,411.88	521,012,960.01	769,226,371.89	648,046,830.01	598,179,348.79	1,246,226,178.80	
JUNE		250,670,974.56	518,555,397.35	769,226,371.91	657,411,838.21	588,824,340.58	1,246,236,178.79	
JULY		152,379,923.82	115,663,940.90	268,043,864.72	666,922,926.88	579,303,251.96	1,246,226,178.84	
AUGUST		154,001,718.40	114,042,146.32	268,043,864.72	629,622,248.35	569,643,741.78	1,199,265,990.13	
SEPTEMBER		101,107,406.04	227,785,597.63	328,893,003.67	733,642,429.90	697,667,275.56	1,431,309,705.46	
OCTOBER		76,087,236.43	132,474,525.72	208,561,762.15	649,608,479.66	565,995,702.08	1,215,604,181.74	
NOVEMBER		46,697,286.94	18,055,417.62	64,752,704.56	658,837,391.44	556,766,789.27	1,215,604,180.71	
DECEMBER		46,797,516.59	17,955,187.96	64,752,704.55	668,208,805.57	547,395,575.16	1,215,604,380.73	
TOTAL		2,483,858,793.80	3,780,925,150.84	6,264,783,944.64	8,159,063,549.19	7,233,736,641.80	15,392,800,190.99	
1E ALLOCATION TO OTHER AGENCIES (COST OF COLLECTION TO BOARD OF INTERNAL REVENUE SERVICE (BIRS))								
		2023			2022			
		A			B			
MONTH		BIRS	OTHERS	TECHNICAL COST	TOTAL	BIRS	OTHERS	TOTAL
		10% COST OF COLLECTION	HAZARD ALLOWANCE				ALLOWANCE	
JANUARY		100,393,208.70	345,038,644.96		445,318,853.66	84,447,145.03	41,212,231.37	125,659,376.40
FEBRUARY		117,781,684.43	92,781,684.43		210,563,368.86	76,781,260.90	33,693,158.91	110,474,419.81
MARCH		103,276,333.30	58,998,544.30		162,274,877.60	92,565,322.38	49,204,128.83	141,769,451.21
APRIL		74,349,844.88	49,349,844.88		123,699,689.76	79,660,773.58	54,660,773.40	134,321,546.98
MAY		101,067,008.67	67,275,450.01		168,342,458.68	85,845,513.99	49,053,727.40	134,899,241.39
JUNE		69,988,889.63			69,988,889.63	95,926,305.56	52,889,215.15	148,815,520.71
JULY		135,387,505.76			135,387,505.76	83,030,275.49	58,030,275.49	141,060,550.98
AUGUST		105,852,247.93			105,852,247.93	100,581,778.26	51,999,242.94	152,581,021.20
SEPTEMBER		100,475,165.72			100,475,165.72	89,942,338.97	47,104,942.35	137,047,281.32
OCTOBER		114,813,462.77			114,813,462.77	108,147,775.86	64,663,520.98	172,811,296.84
NOVEMBER		103,103,590.57		29,772,740.40	132,876,330.97	101,877,306.07	57,911,206.57	159,788,512.64
DECEMBER		150,544,438.02		67,047,206.05	217,591,644.07	118,166,441.12	73,710,540.02	191,876,981.14
TOTAL		1,227,033,380.38	613,444,168.58	96,819,946.45	1,937,297,495.41	1,116,972,237.21	634,132,963.41	1,751,105,200.62
					-N			
2	VALUE ADDED TAX							
	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)				37,632,558,545.72			

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

2 VALUE ADDED TAX								
20223					2022			
A					B			
MONTH	NET RECEIPT		DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	
JANUARY	2,760,033,873.33		-	2,760,033,873.33	2,243,833,279.41	-	2,243,833,279.41	
FEBRUARY	2,749,442,047.68		-	2,749,442,047.68	2,100,921,185.01	-	2,100,921,185.01	
MARCH	2,670,950,331.50		-	2,670,950,331.50	1,958,376,653.93	-	1,958,376,653.93	
APRIL	2,477,064,537.36		-	2,477,064,537.36	2,407,812,238.97	-	2,407,812,238.97	
MAY	2,382,227,340.29		-	2,382,227,340.29	1,943,438,941.26	-	1,943,438,941.26	
JUNE	2,973,125,447.04		-	2,973,125,447.04	2,347,576,691.25	-	2,347,576,691.25	
JULY	3,176,598,993.52		-	3,176,598,993.52	2,269,801,644.72	-	2,269,801,644.72	
AUGUST	3,242,625,526.66		-	3,242,625,526.66	2,072,628,591.53	-	2,072,628,591.53	
SEPTEMBER	3,794,948,760.27		-	3,794,948,760.27	2,537,226,132.12	-	2,537,226,132.12	
OCTOBER	3,319,929,218.97		-	3,319,929,218.97	2,255,033,317.62	-	2,255,033,317.62	
NOVEMBER	3,967,401,872.98		-	3,967,401,872.98	2,525,516,431.59	-	2,525,516,431.59	
DECEMBER	4,118,210,596.12		-	4,118,210,596.12	2,477,164,251.87	-	2,477,164,251.87	
TOTAL	37,632,558,545.72		-	37,632,558,545.72	27,139,329,359.28	-	27,139,329,359.28	
					2023			
					2022			
3	INTERNALLY GENERATED REVENUE							
3a	Tax Revenue			ACTUAL	BUDGET	VARIANCE	ACTUAL	
	120101	Personal Income Taxes						
	120101	BENUE STATE INTERNAL REVENUE SERVICE (BIRS)		10,505,675,219.56	11,500,000,000.00	(994,324,780.44)	9,162,151,687.40	
	120101	HIGH COURT OF JUSTICE			65,000,000.00	(65,000,000.00)		
	120101	CUSTOMARY COURT OF APPEAL			6,565,999.00	(6,565,999.00)		
	120101	BENUE STATE UNIVERSITY (BSU)			75,285,098.00	(75,285,098.00)		
	120101	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		22,341,250.00	75,000,000.00	(52,658,750.00)		
	120101	BENUE STATE HEALTH INSURANCE AGENCY			4,746,051,342.72	(4,746,051,342.72)		
	120101	BENUE STATE UNIVERSAL BASIC EDUCATION (SUBEB)			36,210,920.00	(36,210,920.00)		
	i	Sub-Total Personal Income Taxes		10,528,016,469.56	16,504,113,359.72	- 5,976,096,890.16	9,162,151,687.40	
	120101	Other Taxes				0.00		
	120101	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES				0.00	66,502,700.00	
123	120101	BENUE STATE INTERNAL REVENUE SERVICE (BIRS)		3,059,956,436.23	2,100,073,680.00	959,882,756.23	2,604,043,510.74	
	120101	MINISTRY OF JUSTICE			2,000,000.00	(2,000,000.00)		
	120101	COLLEGE OF EDUCATION, KATSINA - ALA			60,735,000.00	(60,735,000.00)		
	120101	MINISTRY OF EDUCATION			28,100,268.00	(28,100,268.00)		
	120101	BENUE STATE POLYTECHNIC, UGBOKOLO			10,000,000.00	(10,000,000.00)		
	120101	AKWAWA TORKULA POLYTECHNIC		227,000.00	450,000.00	(223,000.00)		
	120101	COLLEGE OF EDUCATION- OJU		430,000.00	12,300,000.00	(11,870,000.00)		
	120101	BENUE STATE HEALTH INSURANCE AGENCY			2,373,025,670.40			
		Sub-Total Other Taxes		3,060,613,436.23	4,586,684,618.40	846,954,488.23	2,670,546,210.74	
		Grand-Total Taxes		-	13,588,629,905.79	21,090,797,978.12	- 5,129,142,401.93	11,832,697,898.14
3b	Non-Tax Revenue			ACTUAL	BUDGET	VARIANCE		
	120201	Licences						
		Ministries, Departments & Agencies						
	120201	MINISTRY OF INFORMATION, CULTURE AND TOURISM		10,000.00	200,000.00	(190,000.00)		
	120201	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		171,898,955.00	122,220,000.00	49,678,955.00	153,546,591.85	
	120201	AKPERAN ORSHI POLYTECHNIC, YANDEV			560,220.00	(560,220.00)		
	120201	BENUE STATE INTERNAL REVENUE SERVICE (BIRS)		95,083,029.54	137,100,000.00	(42,016,970.46)	98,959,474.44	

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120201	MINISTRY OF WATER RESOURCES AND ENVIRONMENT		1,000.00	50,500,000.00	(50,499,000.00)	
120201	BENUE STATE URBAN DEVELOPMENT BOARD		100,020.00	2,000,000.00	(1,899,980.00)	299,450.00
120201	MINISTRY OF EDUCATION, SCIENCE & TECH		5,485,255.00	168,490,000.00	(163,004,745.00)	5,990,050.00
120201	COLLEGE OF EDUCATION, KATSINA - ALA			50,000.00	(50,000.00)	
120201	MINISTRY OF HEALTH AND HUMAN SERVICES		22,289,353.34	6,500,000.00	15,789,353.34	8,043,900.00
120201	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT		125,000.00	464,000.00	(339,000.00)	171,750.00
120201	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT			1,000,000.00	(1,000,000.00)	
120201	MINISTRY OF ENERGY, SCIENCE & TECHNOLOGY		1,000,000.00	1,792,697.00	(792,697.00)	
	BENUE STATE SPORTS MARKETTING AND LOTTERY BOARD		16,500,000.00	15,000,000.00	1,500,000.00	13,200,000.00
120201	BERDA				0.00	4,195.00
120201	Sub-Total Licences		312,492,612.88	505,876,917.00	(193,384,304.12)	280,215,411.29
120206	SALES					
120206	GOVERNMENT PRINTING DEPARTMENT		25,370.00	400,000.00	(374,630.00)	46,550.00
120206	BENUE PRINTING AND PUBLISHING CORPORATION (BPPC)			5,600,000.00	(5,600,000.00)	
120206	CHRISTIAN PILGRIM WELFARE BOARD (CPWB)			560,218.00	(560,218.00)	
120206	LIAISON OFFICE LAGOS		639,450.00	900,000.00	(260,550.00)	938,900.06
120206	BENUE STATE LIAISON OFFICE, ABUJA		1,375,450.00	500,000.00	875,450.00	714,900.00
120206	BENUE STATE INDEPENDENT ELECTORAL COMMISSION (BSIEC)			500,000.00	(500,000.00)	250,000.00
120206	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES			5,500,000.00	(5,500,000.00)	
120206	AKPERAN ORSHI POLYTECHNIC, YANDEV		1,000.00	11,680,510.00	(11,679,510.00)	12,000.00
120206	BENUE STATE INTERNAL REVENUE SERVICE (BIRS)		155,601.00	15,000,000.00	(14,844,399.00)	6,913,068.00
120206	BENUE STATE RURAL WATER SUPPLY AND SANITATION AGENCY (BERWASSA)			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 JUSTICE			50,000.00	(50,000.00)	149,270.00
120206	BENUE STATE POLYTECHNIC, UGBOKOLO		2,249,100.00	5,000,000.00	(2,750,900.00)	8,974,303.62
120206	AKAWE TORKULA POLYTECHNIC		588,650.00	1,500,000.00	(911,350.00)	166,250.00
120206	COLLEGE OF EDUCATION, KATSINA - ALA			1,344,000.00	(1,344,000.00)	
120206	COLLEGE OF EDUCATION, OJU			3,250,000.00	(3,250,000.00)	
120206	BENUE STATE SCHOLARSHIP BOARD			5,000,000.00	(5,000,000.00)	
120206	BENUE STATE TEACHING SERVICE BOARD (TSB)			10,000,000.00	(10,000,000.00)	
120206	BENUE STATE UNIVERSITY (BSU)		21,456,132.00	1,000,000.00	20,456,132.00	139,500.00
120206	COLLEGE OF HEALTH SCIENCE, BENUE STATE UNIVERSITY			719,000.00	(719,000.00)	
120206	MINISTRY OF HEALTH AND HUMAN SERVICES			6,500,000.00	(6,500,000.00)	
120206	HOSPITAL MANAGEMENT BOARD		65,518,191.45	152,551,000.00	(87,032,808.55)	156,030,893.48
120206	BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)			62,702,418.04	(62,702,418.04)	33,400.00
120206	BENUE STATE PRIMARY HEALTH CARE BOARD			28,991,271.00	(28,991,271.00)	
120206	BENUE STATE LIBRARY BOARD		27,600.00	500,000.00	(472,400.00)	77,646.10
120206	BENUE STATE PUBLIC PROCUREMENT COMMISSION		3,000.00	5,000.00	(2,000.00)	
120206	MINISTRY OF INDUSTRY AND COOPERATIVES				0.00	-
	Sub-Total SALES		92,039,544.45	322,793,744.04	(230,754,199.59)	182,560,301.26
120205	FINES				0.00	
120205	BENUE STATE INTERNAL REVENUE SERVICE (BIRS)		229,702,324.37	10,000,000.00	219,702,324.37	6,447,433.33
120205	BENUE STATE ENVIRONMENTAL SANITATION AUTHORITY (BENSESA)		20,898,940.63	17,780,000.00	3,118,940.63	26,390,855.40
120205	MINISTRY OF WORKS, TRANSPORT		14,000.00	1,900,000.00	(1,886,000.00)	181,760.00
120205	HIGH COURT OF JUSTICE		3,845,530.00	30,000,000.00	(26,154,470.00)	4,695,649.00
	COLLEGE OF HEALTH SCIENCE, BENUE STATE UNIVERSITY			79,000.00	(79,000.00)	
120205	BENUE STATE LIBRARY BOARD			500.00	(500.00)	
120205	Sub-Total Royalties		254,460,795.00	59,759,500.00	254,460,795.00	37,715,697.73

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120204	FEES					(59,759,500.00)	
120204	BUREAU OF MANPOWER AND TRAINING		465,600.00	9,350,000.00	(8,884,400.00)	85,000.00	
120204	MINISTRY OF INFORMATION, CULTURE AND TOURISM		8,582,738.67	5,000,000.00	3,582,738.67	6,755,822.40	
120204	BUREAU OF INTERNAL AFFAIRS & SPECIAL SERVICES (BIASS)		4,463,808.00	21,000,000.00	(16,536,192.00)	1,754,140.00	
120204	LOCAL GOVERNMENT AUDIT DEPARTMENT		15,000.00	30,000.00	(15,000.00)	60,000.00	
120204	OFFICE OF THE AUDITOR-GENERAL OF THE STATE		620,000.00	150,000.00	470,000.00	65,000.00	
120204	BENUE STATE LIAISON OFFICE, KADUNA		162,000.00	250,000.00	(88,000.00)	135,000.00	
120204	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		61,044,365.00	175,180,653.00	(114,136,288.00)	131,816,228.73	
120204	AKPERAN ORSHI POLYTECHNIC, YANDEV		18,034,000.00	59,775,240.00	-41741240	24,656,671.38	
120204	MINISTRY OF TRADE AND INVESTMENT		4,338,872.39	14,000,000.00	(9,661,127.61)	9,842,951.51	
120204	MINISTRY OF FINANCE			20,000,000.00	(20,000,000.00)	76,521,929.68	
120204	BENUE STATE INTERNAL REVENUE SERVICE (BIRS)		13,132,233.00	40,000,000.00	(26,867,767.00)	184,819,102.27	
120204	MINISTRY OF WATER RESOURCES AND ENVIRONMENT		43,360,500.00	59,000,000.00	-15639500	79,040,173.74	
120204	BENUE STATE ENVIRONMENTAL SANITATION AUTHORITY (BENSESA)		10,000.00	2,220,000.00	(2,210,000.00)		
120204	BENUE STATE RURAL WATER SUPPLY AND SANITATION AGENCY (BERWASSA)			840,327.00	(840,327.00)		
120204	MINISTRY OF WORKS, TRANSPORT		15,443,675.00	81,720,653.00	(66,276,978.00)	443,100.00	
120204	BENUE STATE URBAN DEVELOPMENT BOARD		57,102,655.00	64,500,000.00	(7,397,345.00)	69,280,763.13	
120204	BUSINESS ENGINEERING, SKILLS TRAINING (BEST)			1,804,000.00	(1,804,000.00)		
120204	MINISTRY OF RURAL DEVELOPMENT		12,193,650.00	748,180.00	11,445,470.00	2,192,190.75	
120204	MINISTRY OF LANDS, SURVEY & SOLID MINERALS		112,967,303.99	66,806,534.00	46,160,769.99	166,480,671.75	
120204	MINISTRY OF JUSTICE		2,415,386.00	5,050,000.00	(2,634,614.00)	3,058,250.00	
120204	HIGH COURT OF JUSTICE		44,793,935.10	40,000,000.00	4,793,935.10	45,082,379.46	
120204	CUSTOMARY COURT OF APPEAL		597,050.00	1,500,000.00	(902,950.00)	1,258,402.50	
120204	MINISTRY OF EDUCATION		30,227,720.00	212,502,000.00	(182,274,280.00)	18,920,000.00	
120204	AGENCY FOR ADULT AND NON-FORMAL EDUCATION			500,000.00	(500,000.00)		
120204	BENUE STATE POLYTECHNIC, UGBOKOLO		83,568,020.00	164,541,970.00	(80,973,950.00)	106,646,139.04	
120204	AKAWE TORKULA POLYTECHNIC		5,102,100.00	11,300,000.00	(6,197,900.00)	1,208,800.00	
120204	COLLEGE OF EDUCATION, KATSINA - ALA			532,657,520.00	(532,657,520.00)	9,603,234.25	
120204	COLLEGE OF EDUCATION, OJU		3,781,500.00	93,500,000.00	(89,718,500.00)	10,075,680.50	
120204	BENUE STATE TEACHING SERVICE BOARD (TSB)		3,053,200.00	116,750,000.00	(113,696,800.00)	2,243,000.00	
120204	BENUE STATE UNIVERSITY (BSU)		3,220,048,345.00	2,774,700,000.00	445,348,345.00	853,153,361.00	
120204	BENUE STATE EXAMINATION BOARD		1,079,850.00	501,015,000.00	(499,935,150.00)	2,568,550.00	
120204	COLLEGE OF HEALTH SCIENCE, BENUE STATE UNIVERSITY		284,037,805.00	239,222,925.00	44,814,880.00	2,665,000.00	
120204	MINISTRY OF INDUSTRY AND COOPERATIVES		1,451,000.00	8,000,000.00	(6,549,000.00)		
120204	MINISTRY OF HEALTH AND HUMAN SERVICES		11,936,380.70	28,000,000.00	(16,063,619.30)	40,466,207.01	
120204	HOSPITAL MANAGEMENT BOARD		24,699,926.69	60,200,000.00	(35,500,073.31)	70,881,324.80	
120204	BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		18,288,067.00	292,132,107.70	(273,844,040.70)	48,297,230.58	
120204	MINISTRY OF WOMEN AFFAIRS		210,000.00	2,000,000.00	(1,790,000.00)	1,253,050.00	
120204	BENUE STATE SCIENCE & TECHNICAL EDUCATION BOARD			1,555,500.00	(1,555,500.00)		
120204	MINISTRY OF ENERGY, SCIENCE & TECHNOLOGY		10,222,460.00	2,072,807.00	8,149,653.00	23,133,111.44	
120204	BENUE STATE PUBLIC PROCUREMENT COMMISSION		160,270,397.99	60,400,000.00	99,870,397.99		
120204	MINISTRY OF HOUSING				0.00	113,000.00	
120204	BERDA						
120204	Sub-Total Fees		4,257,719,544.53	5,769,975,416.70	(1,512,255,872.17)	1,994,575,465.92	
					0.00		
120207	EARNINGS				0.00		
120207	BUREAU OF MANPOWER AND TRAINING			1,250,000.00	(1,250,000.00)		
120207	MINISTRY OF INFORMATION, CULTURE AND TOURISM		30,200.00	4,010,000.00	(3,979,800.00)	2,305,300.00	
120207	GOVERNMENT PRINTING DEPARTMENT			400,000.00	(400,000.00)	50,000.00	
120207	RADIO BENUE CORPORATION		916,900.00	15,700,000.00	(14,783,100.00)	7,101,084.57	
120207	BENUE PRINTING AND PUBLISHING CORPORATION (BPPC)		50.00	200,000.00	(199,950.00)	30,000.00	
120207	BUREAU OF INTERNAL AFFAIRS & SPECIAL SERVICES (BIASS)		30,951.00	200,000.00	(169,049.00)	115,000.00	
120207	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		139,024,269.26	170,200,000.00	(31,175,730.74)	209,118,761.40	
120207	AKPERAN ORSHI POLYTECHNIC, YANDEV		8,081,750.00	35,345,910.00	(27,264,160.00)	900.00	

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120207	MINISTRY OF TRADE AND INVESTMENT		88,749,806.70	60,000,000.00	28,749,806.70	148,055,916.40
120207	BENUE STATE INTERNAL REVENUE SERVICE (BIRS)		298,047,967.00	270,000,000.00	28,047,967.00	148,347,123.11
120207	BENUE STATE COUNCIL FOR ARTS AND CULTURE		150,000.00	5,000,000.00	(4,850,000.00)	270,000.00
120207	MINISTRY OF WATER RESOURCES AND ENVIRONMENT			1,472,000.00	(1,472,000.00)	
120207	BENUE STATE WATER BOARD		23,648,828.91	60,000,000.00	(36,351,171.09)	25,572,605.50
120207	BENUE STATE RURAL WATER SUPPLY AND SANITATION AGENCY (BERWASSA)			5,840,327.00	(5,840,327.00)	
120207	MINISTRY OF WORKS, TRANSPORT			252,099.00	(252,099.00)	1,018,000.00
120207	BENUE STATE URBAN DEVELOPMENT BOARD			8,500,000.00	(8,500,000.00)	
120207	MINISTRY OF LANDS, SURVEY & SOLID MINERALS			280,109.00	(280,109.00)	584,875.00
120207	MINISTRY OF EDUCATION			3,000,000.00	(3,000,000.00)	
120207	BENUE STATE POLYTECHNIC, UGBOKOLO		24,000.00	10,520,000.00	(10,496,000.00)	
120207	AKAWE TORKULA POLYTECHNIC		174,500.00	3,340,000.00	(3,165,500.00)	373,500.00
120207	COLLEGE OF EDUCATION, KATSINA - ALA			2,831,000.00	(2,831,000.00)	
120207	COLLEGE OF EDUCATION, OJU		71,500.00	19,700,000.00	(19,628,500.00)	776,378.00
120207	BENUE STATE UNIVERSITY (BSU)		22,038,750.00	5,400,000.00	16,638,750.00	460,000.00
120207	MINISTRY OF HEALTH AND HUMAN SERVICES		2,716,059.00	6,500,000.00	(3,783,941.00)	
120207	HOSPITAL MANAGEMENT BOARD		40,374,115.65	118,100,000.00	(77,725,884.35)	51,698,864.11
120207	BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)			21,646,414.46	(21,646,414.46)	
120207	BENUE STATE PRIMARY HEALTH CARE BOARD				0.00	
120207	BENUE STATE LIBRARY BOARD			300,000.00	(300,000.00)	110,700.00
120207	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT			12,000,000.00	(12,000,000.00)	
120207	BENUE STATE SPORTS COUNCIL		409,420.00	464,477.00	(55,057.00)	260,000.00
120207	MINISTRY OF ENERGY, SCIENCE & TECHNOLOGY		26,441,550.00	38,034,257.00	(11,592,707.00)	15,592,100.00
120207	BENUE STATE TELEVISION COMMISSION				0.00	1,752,210.00
120207	BENUE STATE SPORTS MARKETTING AND LOTTERY BOARD			55,000,000.00	(55,000,000.00)	825,000.00
120207	MINISTRY OF INDUSTRY AND COOPERATIVES			109,720,960.00	(109,720,960.00)	2,238,090.00
120207	BENUE STATE TELEVISION CORPORATION		1,809,340.00	6,000,000.00	(4,190,660.00)	
120207	BERDA				0.00	
120207	Sub-Total EARNINGS		652,739,957.52	1,051,207,553.46	(398,467,595.94)	616,656,408.09
120209	RENT ON LAND AND OTHERS					
120209	MINISTRY OF INFORMATION, CULTURE AND TOURISM		3,755,000.00	2,000,000.00	1,755,000.00	1,900,000.00
120209	BENUE STATE LIAISON OFFICE, KADUNA			200,000.00	(200,000.00)	
120209	MINISTRY OF TRADE AND INVESTMENT		32,064,400.00	35,000,000.00	(2,935,600.00)	48,475,054.12
120209	BENUE STATE WATER BOARD		788,076.00	2,000,000.00	(1,211,924.00)	
120209	MINISTRY OF WORKS, TRANSPORT			134,452.00	(134,452.00)	
120209	MINISTRY OF LANDS, SURVEY & SOLID MINERALS			50,000,000.00	(50,000,000.00)	2,269,692.83
120209	BENUE STATE UNIVERSITY (BSU)		130,300.00	1,500,000.00	(1,369,700.00)	525,000.00
120209	MINISTRY OF WOMEN AFFAIRS		1,370,650.00	3,000,000.00	(1,629,350.00)	2,165,250.00
120209	MINISTRY OF ENERGY, SCIENCE & TECHNOLOGY		684,950.00	33,613,068.00	(32,928,118.00)	14,671,150.00
	Sub-Total RENT ON LAND AND OTHERS		38,793,376.00	127,447,520.00	(88,654,144.00)	70,006,146.95
120208	RENT ON GOVERNMENT BUILDINGS					
120208	BENUE STATE PLANNING COMMISSION (BSPC)		-	50,000.00	(50,000.00)	
120208	BUREAU OF SERVICE WELFARE			40,909,841.00		
120208	MINISTRY OF WATER RESOURCES AND ENVIRONMENT		-	1,400,000.00	(1,400,000.00)	
120208	AKAWE TORKULA POLYTECHNIC		70,000.00	350,000.00	(280,000.00)	
120208	COLLEGE OF EDUCATION, KATSINA - ALA		-	107,000.00	(107,000.00)	
120208	BENUE STATE UNIVERSITY (BSU)		-	12,000,000.00	(12,000,000.00)	
120208	BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		1,403,392.00	10,560,316.24	(9,156,924.24)	
	Sub-Total RENT ON GOVERNMENT BUILDINGS		1,473,392.00	65,377,157.24	-	22,993,924.24

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120212	INTEREST EARNED						
120212	BENUE STATE INTERNAL REVENUE SERVICES		557,130.00	15,000,000.00	(14,442,870.00)	6,796,400.00	
120212	BENUE STATE UNIVERSITY			19,055,000.00	(19,055,000.00)		
120212	MINISTRY OF INDUSTRY, TRADE AND INVESTMENT			1,691,860.00	(1,691,860.00)		
	Sub-Total INTEREST EARNED		557,130.00	35,746,860.00	(35,189,730.00)	6,796,400.00	
120211	INVESTMENT INCOME			10,000,000.00			
	Total Non-Tax Revenue		5,610,276,352.38	7,888,425,168.44			
	Total Personal & Other Tax Revenue		3,060,613,436.23	21,090,797,978.12	(18,030,184,541.89)		
	Grand-Total Tax + Non-Tax Revenue		8,670,889,788.61	28,979,223,146.56	(20,308,333,357.95)		

4	AID & GRANTS		2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
	EXTERNAL AID/ GRANTS					
	CURRENT EXTERNAL AID		0	0	0.00	0
	CAPITAL EXTERNAL AID			0	0.00	0
	CURRENT EXTERNAL GRANT- SFTAS		1,488,387,600.00		1,488,387,600.00	1,275,185,000.00
	CAPITAL EXTERNAL GRANT			0	0.00	0
	Sub-Total External Aids/Grants		1,488,387,600.00	-	1,488,387,600.00	1,275,185,000.00
	INTERNAL AID/ GRANTS					
	SECTOR-19 PUBLIC SECTOR				0.00	
	CAPITAL EXTERNAL AID TETFUND			0	0.00	
	SURE-P		9,125,509,187.88		9,125,509,187.88	8,245,468,065.72
	CAPITAL EXTERNAL GRANT			0	0.00	
	Sub-Total Internal Aids/Grants		9,125,509,187.88	-	9,125,509,187.88	8,245,468,065.72
	Total Aid and Grants		10,613,896,787.88	-	10,613,896,787.88	9,520,653,065.72
5a	210101 SALARIES & WAGES					
	PERSONNEL COST					
			2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
	210101 ADMINISTRATIVE SECTOR		11,705,180,224.30	11,543,047,854.72	(162,132,369.58)	4,769,427,337.09
	210101 ECONOMIC SECTOR		3,395,962,601.67	4,003,516,267.62	607,553,665.95	5,158,504,449.95
	210101 SOCIAL SECTOR		12,302,450,066.35	29,893,073,774.48	17,590,623,708.13	21,278,205,655.45
	210101 LAW & JUSTICE		2,315,501,266.85	2,796,068,585.56	(480,567,318.71)	1,272,217,325.75
	TOTAL		29,719,094,159.17	48,235,706,482.38	18,516,612,323.21	32,478,354,768.24
5b	210101 SALARIES & WAGES BY MDA's					
			2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
	ADMINISTRATIVE SECTOR					
	011100100100 Government House Administration		101,041,888.80	157,151,316.00	56,109,427.20	
	011100100200 Deputy Governor's Office		5,252,286.04	6,871,928.00	1,619,641.96	
	011100800100 Benue State Emergency Management Agency (BENSEMA)		1,487,730.00	1,547,784.00	60,054.00	
	011102100500 Bureau of Archives, Research and Documentation		21,145,586.00	22,114,676.00	969,090.00	
	011103700100 Muslim Pilgrims Welfare Board (MPWB)		3,354,038.00	5,520,696.00	2,166,658.00	
	011103800100 Christian Pilgrims Welfare Board (CPWB)		2,173,789.00	5,655,432.00	3,481,643.00	
	011104500100 Benue State Pension Commission		8,227,090,197.67	6,081,965,984.12	(2,145,124,213.55)	
	011200300100 Benue State House of Assembly		541,214,443.29	562,412,247.30	21,197,804.01	
	011200400100 Benue State House of Assembly Service Commission		29,348,820.62	40,738,972.50	11,390,151.88	
	012300100100 Ministry of Information, Culture and Tourism		369,475,622.56	371,333,230.00	1,857,607.44	
	012300300100 Benue State Television Corporation		55,457,593.86	65,450,000.00	9,992,406.14	

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012300400100	Radio Benue Corporation		259,450,108.00	292,582,852.00	33,132,744.00
012301300100	Benue Printing and Publishing Corporation (BPPC)		112,707,084.28	118,290,810.00	5,583,725.72
012305500100	Government Printing Department		611,323.96	3,521,806.44	2,910,482.48
012400100100	Bureau of Internal Affairs and Special Services (BIASS)		108,860,974.90	109,572,812.16	711,837.26
012500100100	Office of the Head of Service (HOS)		456,971,614.79	580,156,058.76	123,184,443.97
012500100200	Bureau of Establishment and Management Services		248,678,571.55	253,000,000.00	4,321,428.45
012500500100	Bureau of Manpower Development and Training		8,299,713.00	10,102,056.00	1,802,343.00
014000100100	Office of the Auditor-General of the State		107,677,616.04	135,559,440.00	27,881,823.96
014000200100	Local Government Audit Department		53,240,966.70	63,399,015.00	10,158,048.30
014700100100	Benue State Civil Service Commission		3,940,204.00	4,697,348.00	757,144.00
014800100100	Benue State Independent Electoral Commission (BSIEC)		184,060,756.56	202,480,756.32	18,419,999.76
014900100100	Local Government Service Commission		18,927,250.00	20,157,636.00	1,230,386.00
016100100100	Office of the Secretary to the State Government (SSG)		784,712,044.68	2,428,764,998.12	1,644,052,953.44
	Sub-total		11,705,180,224.30	11,543,047,854.72	(162,132,369.58)
	ECONOMIC SECTOR				
021500100100	Ministry of Agriculture		461,579,269.23	468,282,658.68	(6,703,389.45)
021502100100	Akperan Orshi Polytechnic, Yandev.		955,341,119.12	1,165,977,970.00	(210,636,850.88)
021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)		69,727,022.40	97,187,521.60	(27,460,499.20)
022000100100	Ministry of Finance		90,160,844.00	113,008,899.24	(22,848,055.24)
022000700100	Office of the Accountant-General		263,012,404.65	309,021,123.76	(46,008,719.11)
022000700500	Debt Management Office		-	9,514,908.00	(9,514,908.00)
022000800100	Benue State Internal Revenue Service (BIRS)		456,878,884.48	471,606,998.72	(14,728,114.24)
027000100100	Ministry of Trade, Commerce and Industry		132,025,487.70	218,233,397.34	(86,207,909.64)
022800100100	Ministry of Energy, Science and Technological Innovation		79,773,351.08	84,667,480.00	(4,894,128.92)
023400100100	Ministry of Works and Housing		160,886,711.90	157,540,788.00	3,345,923.90
023600400100	Benue State Council For Arts and Culture		97,194,052.90	114,330,748.00	(17,136,695.10)
023800100100	Benue State Budget and Planning Commission		57,505,038.40	61,334,590.88	(3,829,552.48)
023800400100	Benue State Bureau of Statistics		-	11,000,000.00	(11,000,000.00)
025000100100	Fiscal Responsibility Commission		-	32,680,340.00	(32,680,340.00)
025200100100	Ministry of Water Resources, Environment and Climate Change		164,961,051.55	158,560,106.40	6,400,945.15
025210200100	Benue State Water Board		79,730,030.94	111,403,863.00	(31,673,832.06)
025210300100	Benue State Rural Water Supply and Sanitation Agency		29,693,805.75	42,846,826.00	(13,153,020.25)
025210400100	Benue State Environmental Sanitation Authority		84,349,700.00	100,314,936.00	(15,965,236.00)
025400100100	Ministry of Cooperatives, Urban and Rural Development		76,864,039.00	107,256,252.00	(30,392,213.00)
025400200100	Benue State Urban Development Board		31,658,593.00	48,325,240.00	(16,666,647.00)
026000100100	Ministry of Lands, Survey and Solid Minerals		104,621,195.57	120,421,620.00	(15,800,424.43)
	Sub-total		3,395,962,601.67	4,003,516,267.62	(607,553,665.95)
	LAW & JUSTICE SECTOR				
031801100100	Judicial Service Commission		61,248,729.87	128,064,973.16	(66,816,243.29)
031805100100	High Court of Justice		1,841,085,277.55	2,196,459,915.92	(355,374,638.37)
031805200100	Customary Court of Appeal		108,241,609.78	155,842,505.00	(47,600,895.22)
032600100100	Ministry of Justice and Public Order		304,925,649.65	315,701,191.48	(10,775,541.83)
	Sub-total		2,315,501,266.85	2,796,068,585.56	(480,567,318.71)

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SOCIAL SECTOR						
051400100100	Ministry of Women Affairs and Social Welfare		92,749,091.00	96,498,100.00	3,749,009.00	
051405100100	Benue State Rehabilitation Board, Apir		10,961,827.00	12,014,908.00	1,053,081.00	
051405200100	Benue State Community and Social Development Agency		-	32,800,000.00	32,800,000.00	
051700100100	Ministry of Education and Knowledge Management		178,452,348.36	201,682,958.00	23,230,609.64	
051700300100	Benue State Universal Basic Education Board (SUBEB)		410,022,326.74	446,473,440.00	36,451,113.26	
051700800100	Benue State Library Board		13,978,600.11	17,564,244.00	3,585,643.89	
051700900100	Benue State Examinations Board		48,528,972.30	47,938,220.00	(590,752.30)	
051701000100	Agency for Adult and Non-Formal Education		182,300,736.55	191,973,140.00	9,672,403.45	
051701800100	Benue State Polytechnic, Ugbokolo		691,632,212.93	1,261,089,071.43	569,456,858.50	
051701900100	College of Education, Katsina-Ala		773,006,919.57	1,618,642,175.40	845,635,255.83	
051702100100	College of Education Oju		1,030,565,655.36	1,552,410,407.60	521,844,752.24	
051702100300	Benue State University (BSU), Makurdi		1,582,107,812.86	4,831,719,672.14	3,249,611,859.28	
051702100200	Benue State University College of Health Sciences		1,070,185,356.84	1,329,342,880.31	259,157,523.47	
051705400100	Benue State Teaching Service Board		907,266,957.54	5,733,457,449.48	4,826,190,491.94	
051705500100	Benue State Science and Technical Education Board		406,379,663.44	440,304,940.00	33,925,276.56	
051705600100	Benue State Scholarship Board		6,588,783.00	12,678,696.00	6,089,913.00	
051705700100	Akawe Torkula Polytechnic, Makurdi		283,040,187.07	453,349,581.20	170,309,394.13	
052100100100	Ministry of Health and Human Services		251,974,735.25	498,113,362.96	246,138,627.71	
052100200100	Benue State Health Insurance Agency		-	336,000,000.00	336,000,000.00	
052102600100	Benue State University Teaching Hospital (BSUTH)		1,420,313,197.32	3,017,990,885.00	1,597,677,687.68	
052102700100	Benue State Primary Health Care Board		1,234,123,511.42	4,404,462,221.00	3,170,338,709.58	
052110200100	Hospital Management Board		1,406,254,426.49	2,994,004,512.36	1,587,750,085.87	
053900100100	Ministry of Youth, Sports and Creativity		58,429,674.00	66,518,228.00	8,088,554.00	
053905100100	Benue State Sports Council		104,483,615.20	134,193,981.60	29,710,366.40	
053905400100	Benue State Sports Marketing and Lottery Board		-	18,500,000.00	18,500,000.00	
055100100100	Bureau of Local Government and Chieftaincy Affairs		139,103,456.00	143,350,700.00	4,247,244.00	
	Sub-total		12,302,450,066.35	29,893,073,774.48	17,590,623,708.13	

6	210201	ALLOWANCES & SOCIAL CONTRIBUTION	2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
	21020101	NON REGULAR ALLOWANCES	1,147,057,297.75	2,011,805,192.44	864,747,894.69	1,149,803,586.65
		NHIS CONTRIBUTION		168,330,142.05	168,330,142.05	
		CONTRIBUTORY PENSION	1,360,800,133.40	1,576,143,456.52	215,343,323.12	390,391,639.00
		GROUP LIFE INSURANCE	16,526,800.00	277,466,131.00	260,939,331.00	
		TOTAL	2,524,384,231.15	4,033,744,922.01	1,509,360,690.86	1,540,195,225.65
7	210301	SOCIAL BENEFITS	2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
	21030101	GRATUITY	570,266,094.11	956,620,439.00	386,354,344.89	690,734,211.00
	21030102	PENSION	7,434,292,118.40	4,376,943,485.80	(3,057,348,632.60)	2,657,833,243.00
	21030103	DEATH BENEFITS	14,544,787.46	64,112,964.00	49,568,176.54	
		TOTAL	8,019,102,999.97	5,397,676,888.80	(2,621,426,111.17)	3,348,567,454.00
8a	2202	OVERHEAD COSTS BY SECTOR	2023		2022	
			ACTUAL	BUDGET		
		ADMINISTRATIVE SECTOR	16,070,333,593.74	18,478,131,383.86	2,407,797,790.12	
		ECONOMIC SECTOR	5,272,657,749.32	7,400,355,106.60	-2,127,697,357.28	
		SOCIAL SECTOR	11,337,554,348.41	2,182,575,723.80	-305,414,972.42	
		LAW AND JUSTICE	1,877,160,751.38	5,501,322,877.85	-5,836,231,470.56	
		TOTAL	34,557,706,442.85	33,562,385,092.11	(995,321,350.74)	

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8b	2202	OVERHEAD COST BY MDA's	2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
		ADMINISTRATIVE SECTOR				
011100100100		Government House Administration	1,750,131,447.94	2,336,416,466.00	586,285,018.06	
011100100200		Deputy Governor's Office	1,247,404,620.00	1,934,017,200.00	686,612,580.00	
011100500100		Development Cooperations, Sustainable Development Goals (SDGs)	1,487,157.96	4,882,000.00	3,394,842.04	
011100800100		Benue State Emergency Management Agency (BENSEMA)	561,200,026.00	564,970,000.00	3,769,974.00	
011101000100		Public Procurement Commission	941,777.43	35,085,000.00	34,143,222.57	
011102100500		Bureau of Archives, Research and Documentation	2,845,694.73	9,041,402.30	6,195,707.57	
011103300100		Benue State Aids Control Agency (BENSACA)	8,368,720.00	16,143,698.60	7,774,978.60	
011103700100		Muslim Pilgrims Welfare Board (MPWB)	1,496,045.91	4,449,044.00	2,952,998.09	
011103800100		Christian Pilgrims Welfare Board (CPWB)	1,413,819.00	6,493,425.40	5,079,606.40	
011104500100		Benue State Pension Commission	14,226,799.00	28,291,759.30	14,064,960.30	
011100600100		Benue State Commission for Peace and Reconciliation	-	11,842,800.00	11,842,800.00	
011200300100		Benue State House of Assembly	1,313,442,059.00	1,333,355,472.80	19,913,413.80	
011200400100		Benue State House of Assembly Service Commission	6,891,861.00	53,060,000.70	46,168,139.70	
012300100100		Ministry of Information, Culture and Tourism	23,146,161.43	46,490,232.00	23,344,070.57	
012300300100		Benue State Television Corporation	56,362,243.42	96,542,500.00	40,180,256.58	
012300400100		Radio Benue Corporation	32,048,325.00	52,180,592.96	20,132,267.96	
012301300100		Benue Printing and Publishing Corporation (BPPC)	4,471,619.57	8,638,056.00	4,166,436.43	
012305500100		Government Printing Department	2,990,800.00	4,200,000.00	1,209,200.00	
012400100100		Bureau of Internal Affairs and Special Services (BIASS)	9,483,966,781.00	9,563,786,041.00	79,819,260.00	
012500100100		Office of the Head of Service (HOS)	26,634,200.75	29,806,228.30	3,172,027.55	
012500100200		Bureau of Establishment and Management Services	24,561,366.00	43,404,853.20	18,843,487.20	
012500100500		Bureau of Service Welfare	121,812,555.00	241,808,597.50	119,996,042.50	
012500500100		Bureau of Manpower Development and Training	6,320,270.00	70,310,000.00	63,989,730.00	
014000100100		Office of the Auditor-General of the State	18,346,584.00	87,551,215.00	69,204,631.00	
014000200100		Local Government Audit Department	3,248,441.81	8,529,526.60	5,281,084.79	
014700100100		Benue State Civil Service Commission	30,907,827.20	37,346,672.20	6,438,845.00	
014800100100		Benue State Independent Electoral Commission (BSIEC)	20,732,121.04	84,167,005.00	63,434,883.96	
014900100100		Local Government Service Commission	108,651,687.00	36,613,959.00	(72,037,728.00)	
015600100100		Ministry of ICT and Digital Economy	-	87,384,400.00	87,384,400.00	
016100100100		Office of the Secretary to the State Government (SSG)	-	1,478,975,400.00	1,478,975,400.00	
016100200100		Bureau of Political - SSG	1,177,146,529.00	4,387,400.00	(1,172,759,129.00)	
016100300100		Bureau of Research and Policy Analysis (REPA) - SSG	300,000.00	863,800.00	563,800.00	
016100400100		Office of the Secretary to State Government - (EXCO)	-	12,605,300.00	12,605,300.00	
016100500100		Liaison Office Lagos	15,340,584.00	18,013,996.00	2,673,412.00	
016100600100		Liaison Office Kaduna	1,500,469.55	10,519,840.00	9,019,370.45	
016100700100		Liaison Office Abuja/Lodge	1,995,000.00	115,957,500.00	113,962,500.00	
		Sub-total	16,070,333,593.74	18,478,131,383.86	2,407,797,790.12	-

ECONOMIC SECTOR					
021500100100	Ministry of Agriculture		18,422,400.00	31,982,279.60	(13,559,879.60)
021502100100	Akperan Orshi Polytechnic, Yandev.		34,684,225.54	124,052,254.00	(89,368,028.46)
021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)		13,129,086.68	13,366,000.00	(236,913.32)
022000100100	Ministry of Finance		3,045,498,451.94	3,683,878,441.00	(638,379,989.06)
022000700100	Office of the Accountant-General		649,745,951.68	1,250,251,044.40	(600,505,092.72)
022000700500	Debt Management Office		300,000.00	9,359,000.00	(9,059,000.00)
022000800100	Benue State Internal Revenue Service (BIRS)		1,021,063,560.18	881,347,155.50	139,716,404.68
027000100100	Ministry of Trade, Commerce and Industry		25,118,324.50	288,626,685.00	(263,508,360.50)
022800100100	Ministry of Energy, Science and Technological Innovation		22,627,515.26	63,116,575.00	(40,489,059.74)
022800100300	Business and Engineering Skills Training (BEST) Centre		-	3,098,053.00	(3,098,053.00)
023100100100	Ministry of Power and Transport		-	37,040,250.00	(37,040,250.00)

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023400100100	Ministry of Works and Housing		28,226,110.49	89,567,700.00	(61,341,589.51)
023600400100	Benue State Council For Arts and Culture		5,177,939.88	38,202,740.00	(33,024,800.12)
023800100100	Benue State Budget and Planning Commission		82,018,502.00	137,780,680.80	(55,762,178.80)
023800400100	Benue State Bureau of Statistics		-	27,810,000.00	(27,810,000.00)
025000100100	Fiscal Responsibility Commission		-	16,261,000.00	(16,261,000.00)
025200100100	Ministry of Water Resources, Environment and Climate Change		277,945,786.42	559,622,270.00	(281,676,483.58)
025210200100	Benue State Water Board		6,992,070.69	20,591,077.00	(13,599,006.31)
025210300100	Benue State Rural Water Supply and Sanitation Agency		9,547,008.00	22,847,341.30	(13,300,333.30)
025210400100	Benue State Environmental Sanitation Authority		7,501,647.99	22,465,000.00	(14,963,352.01)
025400100100	Ministry of Cooperatives, Urban and Rural Development		2,658,318.25	23,860,060.00	(21,201,741.75)
025400200100	Benue State Urban Development Board		13,007,050.00	28,290,000.00	(15,282,950.00)
026000100100	Ministry of Lands, Survey and Solid Minerals		8,993,799.82	26,939,500.00	(17,945,700.18)
	Sub-total		5,272,657,749.32	7,400,355,106.60	- 2,127,697,357.28
	LAW & JUSTICE SECTOR				
031801100100	Judicial Service Commission		13,022,001.75	65,916,130.00	(52,894,128.25)
031805100100	High Court of Justice		344,293,762.89	772,987,890.80	(428,694,127.91)
031805200100	Customary Court of Appeal		204,460,349.00	172,576,240.00	31,884,109.00
032600100100	Ministry of Justice and Public Order		1,315,384,637.74	1,171,095,463.00	144,289,174.74
	Sub-total		1,877,160,751.38	2,182,575,723.80	(305,414,972.42)
	SOCIAL SECTOR				
051400100100	Ministry of Women Affairs and Social Welfare		20,485,536.30	44,853,652.00	24,368,115.70
051405100100	Benue State Rehabilitation Board, Apir		31,187,175.57	31,784,078.00	596,902.43
051405200100	Benue State Community and Social Development Agency		2,683,947.00	133,275,941.70	130,591,994.70
051700100100	Ministry of Education and Knowledge Management		5,369,722.00	99,407,691.90	94,037,969.90
051700300100	Benue State Universal Basic Education Board (SUBEB)		197,465,164.63	118,417,012.00	(79,048,152.63)
051700800100	Benue State Library Board		3,542,214.50	11,068,447.60	7,526,233.10
051700900100	Benue State Examinations Board		727,755,781.60	368,293,230.00	(359,462,551.60)
051701000100	Agency for Adult and Non-Formal Education		4,509,500.00	14,633,100.00	10,123,600.00
051701800100	Benue State Polytechnic, Ugbokolo		632,394,298.11	233,780,542.00	(398,613,756.11)
051701900100	College of Education, Katsina-Ala		115,947,312.42	191,567,147.00	75,619,834.58
051702100100	College of Education Oju		76,225,868.74	128,175,500.00	51,949,631.26
051702100300	Benue State University (BSU), Makurdi		4,509,682,104.42	1,234,158,719.50	(3,275,523,384.92)
051702100200	Benue State University College of Health Sciences		702,584,997.06	312,152,937.00	(390,432,060.06)
051705400100	Benue State Teaching Service Board		166,533,735.50	85,825,539.98	(80,708,195.52)
051705500100	Benue State Science and Technical Education Board		3,582,765.00	5,380,347.00	1,797,582.00
051705600100	Benue State Scholarship Board		2,000,000.00	15,907,010.00	13,907,010.00
051705700100	Akawe Torkula Polytechnic, Makurdi		19,711,873.62	27,207,362.00	7,495,488.38
052100100100	Ministry of Health and Human Services		634,951,395.61	293,691,000.00	(341,260,395.61)
052100200100	Benue State Health Insurance Agency		-	108,265,000.00	108,265,000.00
052102600100	Benue State University Teaching Hospital (BSUTH)		1,847,524,996.07	643,226,211.47	(1,204,298,784.60)
052102700100	Benue State Primary Health Care Board		18,422,750.00	69,898,645.00	51,475,895.00
052110200100	Hospital Management Board		76,244,320.00	24,189,200.00	(52,055,120.00)
053900100100	Ministry of Youth, Sports and Creativity		72,248,500.00	35,146,553.00	(37,101,947.00)
053905100100	Benue State Sports Council		19,491,864.34	31,122,660.70	11,630,796.36
053905400100	Benue State Sports Marketing and Lottery Board		-	15,660,800.00	15,660,800.00
054400100100	Ministry of Humanitarian Affairs and Disaster Management		782,052,075.92	942,145,000.00	160,092,924.08
055100100100	Bureau of Local Government and Chieftaincy Affairs		664,956,450.00	282,089,550.00	(382,866,900.00)
	Sub-total		11,337,554,348.41	5,501,322,877.85	- 5,836,231,470.56

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

9	220402	GRANTS & CONTRIBUTIONS	2023			2022
			ACTUAL	BUDGET	VARIANCE	ACTUAL
	13020101	Current domestic grants - (TETFFUND)	172,511,538.50	723,070,000.00		
	13020105	Current Domestic Grants- (IMPACT)	6,496,791.50	1,500,000,000.00		
	13020105	Current Domestic Grants- Basic Health and Provision (BHCPF)	535,252,508.82	488,667,319.00		
	13020103	Current Domestic Grants - Local Government Health Authorities (LGHA)	14,113,522.50	14,200,000.00		
	13020101	Current Domestic Grants- (TETFFUND)	408,179,462.57	1,400,000,000		
	13020201	Chain Development Programme	165,502,920.15	600,000,000		
	13020106	Capital Domestic Grants: (Take-Off Grants from State Government (Akawe Torkula Polytechnic)	30,000,000	450,000,000		
	13020102	Capital Domestic Grants: TETFFUND		4,746,883,666.83		
	13020201	Development grant programme	1,103,553,960.96			
	13020201	Development grant programme	102,300,000.00	487,500,000		
		TOTAL	2,537,910,705.00	10,410,320,985.00		-
10a	2202	CAPITAL EXPENDITURE BY SECTOR				
		ADMINISTRATIVE SECTOR	-511,807,479.18	4,081,726,454.00	4,593,533,933.18	15,868,988,880.07
		ECONOMIC SECTOR	-24,592,113,071.60	57,639,339,631.36	82,231,452,702.96	15,833,144,182.12
		SOCIAL SECTOR	-2,573,780,624.50	6,918,184,229.07	9,491,964,853.57	9,297,944,457.52
		LAW AND JUSTICE	-560,000.00	2,650,361,020.80	2,650,921,020.80	1,181,009,217.85
		TOTAL	-27,678,261,175.28	71,289,611,335.23	98,967,872,510.50	42,181,086,737.56
10b	2202	CAPITAL EXPENDITURE BY MDA's				
		ADMINISTRATIVE SECTOR				
	011100100100	Government House Administration	66,197,325.00	88,160,000.00	21,962,675.00	
	011100100200	Deputy Governor's Office	-	51,520,000.00	51,520,000.00	
	011100500100	Development Cooperations, Sustainable Development Goals (SDGs)	24,549,421.93	1,142,449,260.00	1,117,899,838.07	
	011101000100	Public Procurement Commission	-	-	-	
	011102100500	Bureau of Archives, Research and Documentation	-	-	-	
	011103700100	Muslim Pilgrims Welfare Board (MPWB)	-	-	-	
	011103800100	Christian Pilgrims Welfare Board (CPWB)	-	-	-	
	011104500100	Benue State Pension Commission	-	-	-	
	011100600100	Benue State Commission for Peace and Reconciliation	-	58,520,000.00	58,520,000.00	
	011200300100	Benue State House of Assembly	413,323,057.25	609,617,000.00	196,293,942.75	
	011200400100	Benue State House of Assembly Service Commission	-	93,548,000.00	93,548,000.00	
	012300100100	Ministry of Information, Culture and Tourism	-	-	-	
	012300300100	Benue State Television Corporation	-	-	-	
	012400100100	Bureau of Internal Affairs and Special Services (BIASS)	5,004,350.00	1,636,100,000.00	1,631,095,650.00	
	012500100200	Bureau of Establishment and Management Services	-	45,782,289.00	45,782,289.00	
	012500100500	Bureau of Service Welfare	807,525.00	152,026,135.00	151,218,610.00	
	012500500100	Bureau of Manpower Development and Training	-	-	-	
	014000100100	Office of the Auditor-General of the State	-	12,440,000.00	12,440,000.00	
	014000200100	Local Government Audit Department	25,800.00	-	(25,800.00)	
	014700100100	Benue State Civil Service Commission	-	20,160,000.00	20,160,000.00	
	014800100100	Benue State Independent Electoral Commission (BSIEC)	-	-	-	
	014900100100	Local Government Service Commission	-	25,139,540.00	25,139,540.00	
	015600100100	Ministry of ICT and Digital Economy	-	115,384,500.00	115,384,500.00	
	016100100100	Office of the Secretary to the State Government (SSG)	1,900,000.00	29,640,730.00	27,740,730.00	
	016100200100	Bureau of Political - SSG	-	1,239,000.00	1,239,000.00	
	016100300100	Bureau of Research and Policy Analysis (REPA) - SSG	-	-	-	
	016100600100	Liaison Office Kaduna	-	-	-	
		Sub-total	511,807,479.18	4,081,726,454.00	3,569,918,974.82	-

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	ECONOMIC SECTOR				
021500100100	Ministry of Agriculture		605,462,500.00	6,508,845,920.00	(5,903,383,420.00)
021502100100	Akperan Orshi Polytechnic, Yandev.		4,632,492.07	813,198,511.13	(808,566,019.06)
021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)		79,608,127.70	789,500,000.00	(709,891,872.30)
022000100100	Ministry of Finance		110,560,000.00	188,004,400.00	(77,444,400.00)
022000700100	Office of the Accountant-General		11,038,544.80	45,649,844.80	(34,611,300.00)
022000700500	Debt Management Office		2,066,612,143.22	3,040,301,400.00	(973,689,256.78)
022000800100	Benue State Internal Revenue Service (BIRS)		190,802,864.52	296,307,000.00	(105,504,135.48)
027000100100	Ministry of Trade, Commerce and Industry		34,846,607.66	595,925,836.00	(561,079,228.34)
022800100100	Ministry of Energy, Science and Technological Innovation		2,115,014,090.55	873,625,416.00	1,241,388,674.55
023100100100	Ministry of Power and Transport		8,980,430,486.00	18,413,097,556.00	(9,432,667,070.00)
023400100100	Ministry of Works and Housing		10,393,105,215.08	19,612,288,972.00	(9,219,183,756.92)
023600400100	Benue State Council For Arts and Culture		-	-	0.00
023800100100	Benue State Budget and Planning Commission		156,827,167.12	885,388,572.20	(728,561,405.08)
023800400100	Benue State Bureau of Statistics		-	-	0.00
025000100100	Fiscal Responsibility Commission		-	46,060,000.00	(46,060,000.00)
025200100100	Ministry of Water Resources, Environment and Climate Change		242,656,434.80	2,064,650,000.00	(1,821,993,565.20)
025210300100	Benue State Rural Water Supply and Sanitation Agency		59,671,679.03	477,480,000.00	(417,808,320.97)
025210400100	Benue State Environmental Sanitation Authority		-	-	0.00
025400100100	Ministry of Cooperatives, Urban and Rural Development		1,698,902,619.75	2,266,930,953.22	(568,028,333.47)
025400200100	Benue State Urban Development Board		22,085,241.00	22,085,250.00	(9.00)
026000100100	Ministry of Lands, Survey and Solid Minerals		-	700,000,000.00	(700,000,000.00)
	Sub-total		24,592,113,071.60	51,176,744,855.93	(26,584,631,784.33)
	LAW & JUSTICE SECTOR				
031801100100	Judicial Service Commission		560,000.00	39,340,000.00	(38,780,000.00)
031805100100	High Court of Justice		-	2,133,350,000.00	(2,133,350,000.00)
031805200100	Customary Court of Appeal		-	405,191,020.80	(405,191,020.80)
032600100100	Ministry of Justice and Public Order		-	72,480,000.00	(72,480,000.00)
	Sub-total		560,000.00	2,172,690,000.00	(2,172,130,000.00)
	SOCIAL SECTOR				
051400100100	Ministry of Women Affairs and Social Welfare		930,000.00	-	(930,000.00)
051405100100	Benue State Rehabilitation Board, Apir		-	15,411,200.00	15,411,200.00
051405200100	Benue State Community and Social Development Agency		-	191,299,500.00	191,299,500.00
051700100100	Ministry of Education and Knowledge Management		151,307,426.79	151,546,000.00	238,573.21
051700300100	Benue State Universal Basic Education Board (SUBEB)		-	411,160,000.00	411,160,000.00
051700900100	Benue State Examinations Board		-	-	0.00
051701800100	Benue State Polytechnic, Ugbokolo		443,486,426.87	454,406,250.00	10,919,823.13
051701900100	College of Education, Katsina-Ala		222,853,601.30	309,662,000.00	86,808,398.70
051702100100	College of Education Oju		112,000.00	231,191,680.00	231,079,680.00
051702100300	Benue State University (BSU), Makurdi		130,041,909.62	550,285,512.97	420,243,603.35
051702100200	Benue State University College of Health Sciences		124,193,449.94	166,550,936.00	42,357,486.06
051705400100	Benue State Teaching Service Board		7,600,000.00	8,750,000.00	1,150,000.00
051705500100	Benue State Science and Technical Education Board		-	-	0.00

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051705700100	Akawe Torkula Polytechnic, Makurdi		34,136,250.00	401,222,030.00	367,085,780.00
052100100100	Ministry of Health and Human Services		425,528,509.98	463,342,058.10	37,813,548.12
052100200100	Benue State Health Insurance Agency		-	19,950,000.00	19,950,000.00
052102600100	Benue State University Teaching Hospital (BSUTH)		132,660,850.00	359,050,846.00	226,389,996.00
052102700100	Benue State Primary Health Care Board		-	58,450,000.00	58,450,000.00
052110200100	Hospital Management Board		-	-	0.00
053900100100	Ministry of Youth, Sports and Creativity		-	11,406,216.00	11,406,216.00
053905400100	Benue State Sports Marketing and Lottery Board		-	-	0.00
054400100100	Ministry of Humanitarian Affairs and Disaster Management		900,000,000.00	3,111,000,000.00	2,211,000,000.00
055100100100	Bureau of Local Government and Chieftaincy Affairs		930,200.00	3,500,000.00	2,569,800.00
	Sub-total		2,573,780,624.50	6,918,184,229.07	4,344,403,604.57

CASH AND CASH EQUIVALENTS				2023	2022
Cash at hand and held in Banks		BANK	AMOUNT	AMOUNT	
11	CASH BALANCES AND BANK BALANCES.				
	CENTRAL ACCOUNTS	BANK	AMOUNT	AMOUNT	
	FIRST BANK OF NIGERIA - VAT		0.00	1,055,632.00	
	FIRST BANK OF NIGERIA - REVENUE ACCOUNT		1,055,632.06		
	ACCESS BANK- N Cares		198,861.95	199,942.00	
	FIDELITY BANK EXPENDITURE ACCOUNT		8,174,558.36	98,147,159.95	
	FIDELITY BANK - Excess Crude Backed Loan		-325,508,355.90	-55,606,275.63	
	FIDELITY BANK - SOCIAL SERVICE		4,047,410.60	13,164,619.69	
	UNITED BANK FOR AFRICA - FAAC		1,205,831,456.54	-2,044,259,208.39	
	UNITED BANK FOR AFRICA - SALARY		86,414,774.67	389,803,524.69	
	UNITED BANK FOR AFRICA - BOND		0.00	238,979.73	
	UNITED BANK FOR AFRICA - TSA		139,911,875.11	303,740,589.41	
	UNITED BANK FOR AFRICA - Debt Service		1,203,452,144.21	1,203,452,144.21	
	ACCESS BANK - EXPENDITURE		2,289,812.93	191,846,273.85	
	UNITED BANK FOR AFRICA - Social Benefit		61,246,639.07	92,390,630.99	
	GTB EXCESS CRUDE		1,091,361.78		
	GTB - EMERGENCY RELIEF FUND		13,369,067.45		
	POLARIS BANK PALLIATIVES		14,999,999,736.75		
	FIDELITY BANK - CONSOLIDATED DEBT		320,568.88	469,187.01	
	STERLING BANK SINKING FUND		190,820.60		
	FIDELITY BANK SOCIAL BENEFIT		9,935,775.49		
	FIDELITY BANK - IGR		2,110,119,958.78	258,976.14	
	STERLING BANK - Salary Refund		12,348,698.75	40,949,376.89	
	ZENITH BANK - SALARY			2,172,821.64	
	UNITY BANK - NNB		14,697,178.17		
	UNITED BANK FOR AFRICA -BUDGET SUPPORT		0.00		
	UNITY BANK		80,633,014.72		
	UNITED BANK FOR AFRICA - CAPITAL DEVELOPMENT		125,860,189.48	210,972,332.74	

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	UNITED BANK FOR AFRICA- PARIS CLUB		85,998,550.50	85,998,671.50
	UNITED BANK FOR AFRICA - SALARY REFUND		16,825,738.89	16,716,738.89
	UNITED BANK FOR AFRICA- Ecological Fund		439,846,586.45	186,364,047.01
	UNION BANK OF NIGERIA- Salary Refund		97,282.97	97,286.97
	Access Bank- VAT		2,350,140,072.48	
	ACCESS BANK - IGR		592,848.60	507,673.50
	ACCESS BANK - Salary Account		34.00	34.00
	FIDELITY BANK 2			580,244,813.04
	STERLING BANK - Vehicle Loan Repayment		46,851,020.14	12,934,636.24
	GTB EMERGENCY RELIEF FUND		13,369,067.45	
	KEYSTONE BANK PENSION REFUND		42,650,433.85	42,221,044.81
	UNITED BANK FOR AFRICA - BOND 2		13,433,352.87	23,992,742.13
	ACCESS BANK DEBT SERVICE RESERVE		728,754,733.92	
	ACCESS BANK -TEACHING HOSPITAL PROJECT		63.47	
	ZENITH BANK - Budget Support Fund		-5.12	2,172,821.64
	ZENITH BANK - Ecological Fund		7,321.20	8,240.20
	UNITED BANK FOR AFRICA - Infrastructure Loan Repayment		5,997,906,044.95	1,067,272,300.90
	Total		29,492,154,327.07	2,467,527,757.75

12a	Note:-	Balances From MDAS		387,027,802.75	700,494,471.08
		Grand Total		29,879,182,129.82	3,168,022,228.83

12b					
S/NO	MDAs	BANK NAME	ACCOUNT NUMBER	BALANCE AS AT DEC. 2023	
1	Development Cooperation, Sustainable Development Goals (SDGs)	ECO BANK	2623064356	2,472.70	
2	Benue State House of Assembly Commission	UBA	1023295352	13,555.97	
3	Muslim Pilgrims Welfare Board Mkd	UBA	1020964077	4,727.33	
4	Benue State Independent Electoral Commission	POLARIS BANK	4060015081	1,004,612.32	
5	State Emergency Management Agency	FIRSTBANK	2032840355	19,989.83	
6	Benue State Rehabilitation Board	GT BANK	0266164963	5,755,015.78	
7	Christian Pilgrims Welfare Board Mkd	UBA	1020997787	325,703.96	
8	Bureau of Establishment & Mgt Services	ZENITH BANK	1015557820	602,952.26	
9	Ministry of Youth, Sports & Creativity	UBA	1020931958	17,312.56	
10	Ministry of Information Culture & Tourism	ZENITH BANK	1015546345	330,867.46	
11	Office of the Head of Service.	UBA	1021524744	68,799,747.63	
12	Benue State Pension Commission	UBA	1022211098	2,656,187.50	
13	Benue State Council for Arts & Culture	ZENITH BANK	1015530281	506,111.37	
14	Benue State Science & Technical Board	UBA	1020966631	25,570,633.41	
15	Benue State Scholarship Board	ECO BANK	2623064514	1,000,096.05	
16	Agency for Adults & Non Formal Education	ZENITH BANK	1011990098	1,010,300.64	
17a	SSG & EXCO	UBA	1020706389	119,429,256.82	
b	SSG & EXCO	ACCESS BANK	1516899025	10,172,469.36	
18	Ministry of Education	ZENITH BANK	1015617502	10,847,211.80	
19	Benue State Printing & Publishing Corporation	UBA	1021788252	81,371.34	
20	Ministry of Women Affairs & Social Dev.	ZENITH BANK	1015521827	743.85	
21	Bureau of Archives, Research & Documentation	FIRSTBANK	2032889806	6,447.94	
22	Bureau of Manpower Development & Training	UBA	1021135980	1,677.96	

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23	Civil Service Commission	UBA	1020964943	390,441.35
24	Office of The Auditor General for Local Govt.	UBA	1020927661	500,370.34
25	BENSACA	UBA	1021133357	3,774.27
26	Ministry of Industry, Trade & Investment	UBA	1020930047	1,200,666.37
27	MWRAE	UBA	1020924330	88,454.34
28	BSBEPC	ACCESS BANK	1391408860	58,203,910.25
29a	BERWASSA	ZENITH BANK	1015512999	511,414.61
b	BERWASSA	ACCESS BANK	1218640947	5,247.44
c	BERWASSA	ACCESS BANK	0007632654	36,926.28
d	BERWASSA	ACCESS BANK	0007632685	27,421.07
30	BSPHCB	ZENITH BANK	1226027680	7,190,733.33
31a	CCA MKD	ZENITH BANK	1015110539	2,846.25
b	CCA MKD	ZENITH BANK	1015114984	2,000.00
32	Ministry of Lands, Survey & Solid Minerals	FIRSTBANK	2032847251	39,821,407.45
33	Benue State Liason Office Lagos	FCMB	0380191010	4,229.39
34	Benue Television Mkd	ACCESS BANK	1479529395	1,152.25
35	Akperan Orshi Polytechnic, Yandev	ZENITH BANK	1013303157	279,222.06
36	Office of Auditor General Benue State	FIRSTBANK	2005265693	1,210,406.76
37	Ministry of Works & Housing	ZENITH BANK	1015980408	25,527,588.15
38a	College of Education, Katsina-ala	FIRSTBANK	SALARY ACCOUNT	14,163.83
b	College of Education, Katsina-ala	FIRSTBANK	BED. PROGS A/C	21,720.62
c	College of Education, Katsina-ala	FIRSTBANK	GOVT.-OTHERS	41,130.52
d	College of Education, Katsina-ala	FIRSTBANK	POSTGRADUATE DIP.	48,740.55
e	College of Education, Katsina-ala	FIRSTBANK	TETFUND.	4,079.54
f	College of Education, Katsina-ala	FIRSTBANK		3,665,510.75
g	College of Education, Katsina-ala	FIRSTBANK		
h	College of Education, Katsina-ala	FIRSTBANK	ACCREDITATION A/C	64,779.14
Sub-Total				387,027,802.75

		2023			2022	
		Budget	Actual	Variance	Actual	
13	12020604	Sale of Store Scrap/Unservicable Items (Ministry of Finance)	2,500,000.00	5,365,250.00	-2,865,250.00	8,113,620.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

14							
	BORROWINGS		BAL. B/D	RECEIVED DURING YR.		REPAYMENTS	BAL. C/D
			1/1/2023		CHARGES		31/12/2023
	INTERNAL LOAN STOCK						
	SHORT TERM BORROWINGS		0				0
	RAAMP		365,543,442.87			365,543,442.87	
	CONTRACTOR RECEIVABLE FINANCING FACILITY		497,227,003.90	1		497,227,003.90	-
	SUBBEMATCHING GRANT						
	FIDELITY TERM LOAN						
	SUB-TOTAL		862,770,446.77	-	0	862,770,446.77	-
	State Bond		8,653,282,677.18		7,323,021,400.00	1,330,261,277.18	0.00
	FGN Budget Support Facility		21,213,240,259.85			70,720,474.09	21,142,519,785.76
	Excess Crude Backed Loan(ECA)		9,500,129,456.83			1,000,133,708.67	8,499,995,748.16
	Salary Bailout		11,032,202,675.20			571,066,219.73	10,461,136,455.47
	State to LGAs (Salary Bailout)		13,584,590,201.52			735,965,915.16	12,848,624,286.36
	Contractor Arrears		11,927,018,266.10		1,089,484,064.19		13,016,502,330.29
	Structured Commercial Loan		10,660,086,769.42			1,381,264,993.03	9,278,821,776.39
	Micro Small, Medium Enterprises Development Fund		933,333,333.12			200,000,000.04	733,333,333.08
	FGN Bridge Financing		18,043,082,742.84			0.00	18,043,082,742.84
	CBN (Covid 19) Health InerveN-CARES)		1,858,186,602.04			155,116,472.86	1,703,070,129.18
	BNSG Judgement Debt		2,383,087,023.27		921,732,470.52	1,588,098,648.95	1,716,720,844.84
	Pension and Gratuity Arrears		32,566,555,142.06		45,854,790,701.54	4,120,704,857.12	74,300,640,986.48
	10 Billion Infrastructure Loan		694,548,432.57			694,548,432.57	0.00
	UBEC Counterpart Fund		2,291,446,657.37		1,291,810,310.52	999,636,346.85	0.00
	Salary Arrears and Other Staff Claims		9,961,469,396.13		5,999,670,631.02	689,576,832.00	15,271,563,195.15
	SUB-TOTAL		155,165,030,082.27	-	62,480,509,577.79	13,537,094,178.25	187,016,011,614.00
	TOTAL BORROWINGS		-	-	62,480,509,577.79	(14,399,864,625.02)	187,016,011,614.00
	EXTERNAL LOANS						
	ADB/ADF		2,077,496,443.71		2,883,629,516.53		4,961,125,960.24
	IDA		11,351,632,498.83		11,311,688,571.57	(758,366,653.04)	21,904,954,417.36
	SUB-TOTAL		13,429,128,942.54		14,195,318,088.10	(758,366,653.04)	26,866,080,377.60
	GROUND TOTAL		169,594,159,024.81	0.00	76,675,827,665.89	(15,158,231,278.06)	213,882,091,991.60

Notes to Consolidated Revenue Fund
Explanatory Notes

15	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
	2023			2022		
	A			B		
MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
JANUARY	4,059,232,349.54	817,511,584.87	4,876,743,934.41	2,527,318,795.30	1,206,080,805.10	3,733,399,600.40
FEBRUARY	1,972,504,742.83	843,765,325.08	2,816,270,067.91	686,210,923.51	1,155,096,279.42	1,841,307,202.93
MARCH	1,840,246,311.50	840,102,783.90	2,680,349,095.40	1,324,801,412.68	1,153,998,397.09	2,478,799,809.77
APRIL	2,787,256,116.06	866,327,670.80	3,653,583,786.86	2,498,966,932.01	1,197,824,969.78	3,696,791,901.79
MAY	1,915,577,899.59	679,728,101.44	2,595,306,001.03	2,086,210,706.51	1,175,083,577.53	3,261,294,284.04
JUNE	3,209,854,382.67	715,569,604.06	3,925,423,986.73	1,615,980,792.94	1,162,061,826.08	2,778,042,619.02
JULY	2,032,809,639.68	167,913,111.47	2,200,722,751.15	3,186,389,426.77	1,205,550,065.17	4,391,939,491.94
AUGUST	2,671,836,784.13	185,609,247.77	2,857,446,031.90	4,459,904,809.97	1,240,816,645.01	5,700,721,454.98
SEPTEMBER	2,274,230,981.73	322,390,087.83	2,596,621,069.56	2,077,491,475.93	1,174,842,121.92	3,252,333,597.85
OCTOBER	2,533,257,351.92	329,563,125.77	2,862,820,477.69	2,312,588,936.72	1,181,352,513.14	3,493,941,449.86
NOVEMBER	2,045,425,956.03	168,262,486.38	2,213,688,442.41	1,928,042,317.70	1,170,703,529.84	3,098,745,847.54
DECEMBER	2,444,405,984.84	179,311,164.10	2,623,717,148.94	3,628,777,072.51	1,217,800,799.98	4,846,577,872.49
TOTAL	29,786,638,500.52	6,116,054,293.47	35,902,692,793.99	28,332,683,602.55	14,241,211,530.06	42,573,895,132.61
Note 16	C	D	E			
MONTH	Statutory Alloc - Others	ELECTRONIC MONEY TRANSFER	Value Added Tax Allocation	EXCHANGE GAIN RATE	TOTAL 2023	2022
JANUARY	1,556,428,870.62	308,790,063.01	2,760,033,873.33	168,757,099.55	4,794,009,906.51	2,330,552,230.71
FEBRUARY	115,340,112.76	168,239,047.96	2,749,442,047.68	768,934,085.05	3,801,955,293.45	3,505,484,538.60
MARCH	852,954,739.78	147,729,739.70	2,670,950,331.50		3,671,634,810.98	3,726,541,443.11
APRIL	3,886,850,789.33	184,071,711.78	2,477,064,537.36		6,547,987,038.47	2,450,522,979.58
MAY	679,864,706.80	1,159,019,749.87	2,382,227,340.29		4,221,111,796.96	2,375,473,757.27
JUNE	1,172,243,914.23	181,144,725.11	2,973,125,447.04	4,493,473.13	4,331,007,559.51	3,544,860,416.67
JULY	1,032,553,751.95	143,927,106.79	3,176,598,993.52	2,279,288,149.08	6,632,368,001.34	2,310,870,609.76
AUGUST	9,329,405,970.04	161,580,824.30	3,242,625,526.66	2,062,141,978.63	14,795,754,299.63	2,131,801,429.00
SEPTEMBER	6,714,659,067.31	179,163,957.53	3,794,948,760.27	1,670,472,913.62	12,359,244,698.73	2,767,819,076.50
OCTOBER	76,968,648.50	139,487,601.75	3,319,929,218.97	1,849,901,253.93	5,386,286,723.15	2,866,498,703.96
NOVEMBER	7,517,240,914.84	195,792,909.03	3,967,401,872.98	1,362,169,480.73	13,042,605,177.58	3,333,958,348.49
DECEMBER	7,055,074,019.67	149,662,646.50	4,118,210,596.12	2,566,287,657.68	13,889,234,919.97	3,036,483,528.58
TOTAL	39,989,585,505.83	3,118,610,083.33	37,632,558,545.72	12,732,446,091.40	93,473,200,226.28	34,380,867,062.23

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Note 17	TAX REVENUE	2023			2022
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12010101		22,341,250.00	75,000,000.00	(52,658,750.00)	9,162,151,687.40
12010101		10,505,675,219.56	11,500,000,000.00	(994,324,780.44)	
12010101		-	65,000,000.00	(65,000,000.00)	
12010101		-	6,565,999.00	(6,565,999.00)	
12010101			36,210,920.00		
12010101			75,285,098.00		
12010101			4,746,051,342.72	(4,746,051,342.72)	
	Total	10,528,016,469.56	16,504,113,359.72	(5,976,096,890.16)	
120103	OTHER TAXES				
12010304	LIVESTOCK TAX			-	66,502,700.00
12010301	STAMP DUTY	17,270,493.70	17,400,000.00	(129,506.30)	18,272,989.19
12010302	DEVELOPMENT TAX/LEVY/SOCIAL SERVICE CON. LEVY/ECONOMIC DEV. TAX	57,770.19	109,035,268.00	(54,877,497.81)	53,271,692.57
12010303	CAPITAL GAIN TAX	4,171,432.04	3,921,525.00	249,907.04	232,483.11
12010305	OTHER SERVICE TAXES	2,978,668,692.01	2,040,002,155.00	938,666,537.01	2,529,052,010.87
12010305	OTHER SERVICE TAXES: HOTEL OCCUPANCY TAX	6,345,048.29	5,000,000.00	1,345,048.29	609,330.00
12010305	OTHER SERVICE TAXES: POOLS BETTING		2,000,000.00	(2,000,000.00)	2,605,005.00
12010305	OTHER SERVICE TAXES		30,000,000.00	(30,000,000.00)	
12010301	STAMP DUTY		6,000,000.00	(6,000,000.00)	
12010305	OTHER SERVICE TAXES		2,373,025,670.40	(2,373,025,670.40)	
12010301	STAMP DUTY		300,000.00	(300,000.00)	
	Total	3,060,613,436.23	4,586,684,618.40	(1,526,071,182.17)	2,670,546,210.74
	SUB-Total	13,588,629,905.79	21,090,797,978.12	(7,502,168,072.33)	11,832,697,898.14
Note 18	NON-TAX REVENUE	2023			2022
		ACTUAL	BUDGET	VARIANCE	ACTUAL
120201	Licences	312,492,612.88	505,876,917.00	(193,384,304.12)	280,211,216.29
120204	Fees	4,257,719,544.53	5,769,975,417.00	(1,512,255,872.47)	1,994,575,465.92
120205	Fines	254,460,796.00	59,759,500.00	194,701,296.00	37,715,697.73
120206	Sales	97,404,794.45	325,293,744.00	(227,888,949.55)	174,446,681.26
120207	Earnings	652,739,957.52	1,051,207,553.00	(398,467,595.48)	616,656,408.09
120208	Rent on Government Buildings	1,473,392.00	65,377,157.00	(63,903,765.00)	
120209	Rent on Land & Others	38,793,376.00	127,447,520.00	(88,654,144.00)	70,010,341.95
120212	Interest Earned/Investment	557,130.83	45,746,860.00	(45,189,729.17)	6,796,400.00
	Total	5,615,641,604.21	7,950,684,668.00	(2,335,043,063.79)	3,180,412,211.24
Note 19	LICENCES	2023			2022
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	135,000.00	364,000.00		
12020115	CATTLE DEALER LICENSES	13,773,930.00	8,000,000.00	5,773,930.00	8,951,890.00
12020116	DRIED FISH & MEAT LICENSES: Sale of Fish	-		-	3,697,010.00
12020116	DRIED FISH & MEAT LICENSES: Meat Cold Room Licences	3,255,400.00	4,400,000.00	(1,144,600.00)	
12020118	PET (DOG) LICENSES		200,000.00	(200,000.00)	
12020119	FISHING PERMITS		200,000.00	(200,000.00)	4,972.50
12020122	PRODUCE BUYING LICENSES	110,877,005.00	33,200,000.00	77,677,005.00	1,056,250.00

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12020122	PRODUCE BUYING LICENSES: Produce Merchant Registration			-	38,547,813.35
12020131	MOTOR VEHICLE LICENSES: Transporters Reg/Rent/Tax	72,175,350.00	80,000,000.00	(7,824,650.00)	60,741,061.00
12020136	TRADE PERMIT LICENSES: Traders Tax/Quality Control/Utility Charges	1,000,000.00	1,120,436.00	(120,436.00)	28,811,445.00
12020136	TRADE PERMIT LICENSES: Buyers Tax/Hides & Skin	14,504,000.00	16,220,000.00	(1,716,000.00)	11,727,250.00
12020126	TRACTOR HIRING SERVICES		560,220.00	(560,220.00)	
12020113	CART LICENSES	3,346,000.00	7,000,000.00	(3,654,000.00)	6,465,498.75
12020131	MOTOR VEHICLE LICENSES/RADIO	29,488,620.00	60,000,000.00	(30,511,380.00)	70,927,125.69
12020132	DRIVERS' LICENSES	16,623,800.00	50,000,000.00	(33,376,200.00)	21,566,850.00
12020114	DANE GUN LICENSES		250,000.00	(250,000.00)	
12020121	HUNTING PERMITS		250,000.00	(250,000.00)	
12020127	BOREHOLE DRILLING LICENSES	1,000.00	50,000,000.00	(49,999,000.00)	
12020127	BOREHOLE DRILLING LICENSES	100,020.00	2,000,000.00	(1,899,980.00)	299,450.00
12020134	PRIVATE SCHOOLS LICENSES	5,485,255.00	16,849,000.00	(11,363,745.00)	5,990,050.00
12020126	TRACTOR HIRING SERVICES		50,000.00	(50,000.00)	
12020134	PATENT MEDICINE & DRUG STORES LICENSES		2,000,000.00	(2,000,000.00)	5,233,900.00
12020136	HEALTH FACILITIES LICENSES	22,289,353.34	3,500,000.00	18,789,353.34	2,810,000.00
12020138	TRADITIONAL MEDICINE PRACTITIONERS			-	
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS			-	81,750.00
12020109	REGISTRATION OF SPORTING CLUBS AND ASSOCIATION				90,000.00
12020140	Lottery permit		300,000.00		
12020129	CINEMATOGRAPH LICENSES				
12020112	BRICKMAKING, etc LICENSE		672,261.00		
12020112	BRICKMAKING, etc LICENSE			-	
12020128	POOL BETTING & CASINO LICENSES/GAMING	19,437,879.54	15,100,000.00	4,337,879.54	13,200,000.00
		455,600	352,235,917	#REF!	280,211,216.29
				-	
Note 20	FEES	ACTUAL	BUDGET	0	
12020452	SCHOOL/ TUITION/ EXAMINATION FEES		6,850,000.00		60,000
12020453	APPLICATIONS FEES	10,000	1,500,000.00		
12020452	SCHOOL/ TUITION/ EXAMINATION FEES		1,304,000.00		
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS		1,000,000.00		
12020436	BILL BOARD ADVERTISEMENT FEES		2,000,000.00		
12020449	BUSINESS/TRADE OPERATING FEES: Hotel Registration Fees/Restuarants, Fast Foods	8,582,738.67	3,000,000.00		6,755,822.40
12020428	FIRE SAFETY CERTIFICATE FEES	2,039,400.00	20,000,000.00		678,140.00
12020453	APPLICATIONS FEES	2,424,408.00	1,000,000.00		1,076,000.00
12020430	PROFESSIONAL REGISTRATION FEES	620,000.00	150,000.00		60,000.00
12020430	PROFESSIONAL REGISTRATION FEES	15,000.00	30,000.00		65,000.00
12020453	APPLICATIONS FEES	162,000.00	250,000.00		135,000.00
12020425	DISINFECTION OF PRODUCE FEES: Produce Inspection	26,492,065.00	80,000,000.00		80,308,080.73
12020446	AGRICULTURAL/VETINARY SERVICES FEES: Doctor's Fee/Animal Health/Para Veterinary Worker	7,136,850.00	12,180,653.00		11,579,950.00
	Live stock Guard	20,399,950.00			

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12020446	AGRICULTURAL/VETINARY SERVICES FEES: Registration of Feed Mill/Input Shop				
12020447	LAND USE FEES /Certificate of Occupancy: Application for Stores		1,000,000.00		4,195.00
12020450	INSPECTION FEES: Meat Inspection Fees	7,015,500.00	82,000,000.00		5,031,550.00
12020450	INSPECTION FEES: Livestock Inspection Fees				34,892,453.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	13,969,250.00	56,021,780.00		22,446,999.98
12020453	APPLICATIONS FEES	4,064,750.00	3,753,460.00		2,209,671.40
12020409	WEIGHTS & MEASURE FEES		2,000,000.00		
12020449	BUSINESS/TRADE OPERATING FEES	4,338,872.39	12,000,000.00		9,842,951.51
12020417	CONTRACTOR REGISTRATION FEES	287,000.00	520,000.00		361,547.50
12020417	CONTRACTOR REGISTRATION FEES/Works Registration				853,578.32
12020427	TENDER FEES	159,488,397.99	50,000,000.00		74,579,803.86
12020430	PROFESSIONAL REGISTRATION FEES	150,000.00	5,000,000.00		712,000.00
12020437	DEEDS REGISTRATION FEES/ISSUANCE OF NEW AWARD LETTER	345,000.00	200,000.00		15,000.00
12020439	AGENCY FEES (PROCESSING FEE FOR TCC)	2,562,148.00	20,000,000.00		7,163,652.27
	INTER-STATE				167,528,500.00
12020445	CHANGE/PROOF OF OWNERSHIP FEES	10,570,085.00	20,000,000.00		10,126,950.00
12020424	ACCREDITATION FEES		5,000,000.00		
12020430	PROFESSIONAL REGISTRATION FEES	126,000.00	22,000,000.00		2,878,057.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	8,142,000.00	2,000,000.00		14,212,500.00
12020436	BILL BOARD ADVERTISEMENT FEES				
12020451	TIMBER & FOREST FEES	35,092,500.00	30,000,000.00		61,949,616.74
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES		60,000.00		
12020441	LABORATORY FEES: Distilled Water	10,000.00	50,000.00		-
12020441	LABORATORY FEES: Physical Analysis				-
12020441	LABORATORY FEES: Chemical Analysis				-
12020441	LABORATORY FEES: Air Quality Monitoring				-
12020441	LABORATORY FEES: Biological Analysis				-
12020444	BURIAL FEES		110,000.00		-
12020449	BUSINESS/TRADE OPERATING FEES	10,222,460.00	4,072,807.00		-
12020438	SURVEY/ PLANNING/ BUILDING FEES				-
12020415	TRADE TESTING FEES		20,000.00		-
12020417	CONTRACTOR REGISTRATION FEES				
12020447	LAND USE FEES /Certificate of Occupancy/Benue Links Gate Taking/Right of Way	810,000.00	80,000,000.00		436,600.00

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12020450	INSPECTION FEES	14,633,675.00	20,000.00		6,500.00
12020430	PROFESSIONAL REGISTRATION FEES		2,000,000.00		100,000.00
12020436	BILL BOARD ADVERTISEMENT FEES	20,118,010.00	2,500,000.00		21,238,040.00
12020436	BILL BOARD ADVERTISEMENT FEES				130,100.00
12020438	SURVEY/ PLANNING/ BUILDING FEES: Residential				24,566,099.03
12020438	SURVEY/ PLANNING/ BUILDING FEES: Commercial/Gantry				16,431,302.00
12020438	SURVEY/ PLANNING/ BUILDING FEES: EDUCATIONAL	36,256,795.00	53,000,000.00		2,198,810.00
12020438	SURVEY/ PLANNING/ BUILDING FEES: INDUSTRIAL				123,000.00
12020438	SURVEY/ PLANNING/ BUILDING FEES: RELIGIOUS				906,000.00
12020438	SURVEY/ PLANNING/ BUILDING FEES: Fence				585,860.00
12020438	SURVEY/ PLANNING/ BUILDING FEES: Medical				100,000.00
12020438	SURVEY/ PLANNING/ BUILDING FEES/STREET NAMING				1,813,000.00
12020480	TEMPORARY PLANNING PERMIT (TPP)	727,850.00	7,000,000.00		1,088,552.10
12020480	TEMPORARY PLANNING PERMIT (TPP)				
12020480	TEMPORARY PLANNING PERMIT (TPP)				
12020480	TEMPORARY PLANNING PERMIT (TPP)				
12020453	APPLICATIONS FEES	45,000.00	3,500,000.00		-
12020452	SCHOOL/ TUITION/ EXAMINATION FEES				-
12020452	SCHOOL/ TUITION/ EXAMINATION FEES		6,475,700.00	(6,475,700.00)	-
12020442	ASSOCIATION FEES: Registration of Community Development			-	2,189,190.75
12020442	ASSOCIATION FEES: Renewal of Certificate	12,193,650.00	748,180.00	11,445,470.00	3,000.00
12020442	ASSOCIATION FEES	210,000.00	1,000,000.00	(790,000.00)	
12020442	ASSOCIATION FEES	1,451,000.00	8,000,000.00	(6,549,000.00)	
12020442	ASSOCIATION FEES			-	
12020450	INSPECTION FEES			-	-
12020437	DEEDS REGISTRATION FEES	1,991,463.80	5,000,000.00	(3,008,536.20)	182,995.84
12020438	SURVEY/ PLANNING/ BUILDING FEES	4,374,036.85	35,000,000.00	(30,625,963.15)	4,134,606.24
12020445	CHANGE OF OWNERSHIP FEES/CONSENT TO ASSIGN	620,059.00	8,403,267.00	(7,783,208.00)	58,021.70
12020447	LAND USE FEES /Certificate of Occupancy	90,537,189.50	10,000,000.00	80,537,189.50	156,590,587.07
12020453	APPLICATIONS FEES	1,524,886.00	3,000,000.00	(1,475,114.00)	5,514,460.90
12020418	MARRIAGE/ DIVORCE FEES	820,500.00	850,000.00	(29,500.00)	1,935,500.00
12020430	PROFESSIONAL REGISTRATION FEES	70,000.00	1,200,000.00	(1,130,000.00)	130,450.00
12020453	APPLICATIONS FEES	15,444,554.84	8,403,267.00	7,041,287.84	992,300.00
12020401	COURT FEES	21,452,375.87	15,000,000.00	6,452,375.87	16,022,938.30
12020426	COURT SUMMONS FEES	23,341,559.23	25,000,000.00	(1,658,440.77)	29,059,441.16
12020401	COURT FEES	597,050.00	1,500,000.00	(902,950.00)	1,258,402.50
12020450	INSPECTION FEES: SCHOOLS ESTABLISHMENT	8,741,720.00	9,840,000.00	(1,098,280.00)	16,480,000.00
12020450	INSPECTION FEES: WAEC/NECO			-	2,440,000.00

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12020452	SCHOOL/ TUITION/ EXAMINATION FEES		1,000,000.00	(1,000,000.00)	
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	15,223,400.00	90,642,000.00	(75,418,600.00)	-
12020452	SCHOOL/ TUITION/ EXAMINATION FEES		500,000.00	(500,000.00)	-
12020453	APPLICATIONS FEES	1,776,650.00	24,000,000.00	(22,223,350.00)	-
12020465	SPORTS/RECREATIONAL FACILITIES FEES	1,485,950.00	15,000,000.00	(13,514,050.00)	-
12020478	WORKSHOP FEES	3,000,000.00	73,020,000.00	(70,020,000.00)	-
12020453	Application fees	-	20,000,000.00	(20,000,000.00)	
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	1,034,850.00	497,515,000.00	(496,480,150.00)	
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	50,094,950.00	100,000.00	49,994,950.00	
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	34,473,070.00	6,000,000.00	28,473,070.00	-
12020448	DEVELOPMENT LEVIES/SECURITY LEVY			-	4,972.50
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	9,210,000.00	25,000,000.00	(15,790,000.00)	73,484,038.64
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- POSTGRADUATE			-	33,154,127.90
12020457	AFFILIATION CHARGES		1,620,440.00	(1,620,440.00)	
12020462	PUBLICATION FEES		1,120,440.00	(1,120,440.00)	3,000.00
12020463	HOSPITAL SERVICE REGISTRATION FEES		2,301,090.00	(2,301,090.00)	
12020440	MEDICAL CONSULTANCY FEES	24,699,926.69	60,200,000.00	(35,500,073.31)	15,000.00
12020448	DEVELOPMENT LEVIES/SECURITY LEVY/SPORTS LEVY			-	143,000.00
12020450	INSPECTION FEES		250,000.00		
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADUATE: Screening for IJMBE			-	28,500.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: Screening for Diploma				
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: Processing Fee IJMBE	5,080,100.00	10,350,000.00	(5,269,900.00)	28,500.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: Processing Fee Diploma			-	
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: Aptitude Test Fee IJMBE			-	12,000.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: Aptitude Test Fee Diploma			-	27,500.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: School fee IJMB			-	616,800.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: School Fee Diploma			-	337,500.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: IJMBE Registration Fee			-	
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: Resit Exam			-	-
12020442	ASSOCIATION FEES: : Students Association Renewal			-	-
12020448	DEVELOPMENT LEVIES			-	
12020449	BUSINESS/TRADE OPERATING FEES: Shops/Kiosk			-	-

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

12020452	SCHOOL/ TUITION/ EXAMINATION FEES			-	9,603,234.25
12020457	AFFILIATION CHARGES			-	
12020448	DEVELOPMENT LEVIES			-	300,000.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES - NCE			-	8,367,536.50
12020452	SCHOOL/ TUITION/ EXAMINATION FEES - UNDER GRADUATE			-	-
12020453	APPLICATIONS FEES: Screening Fees, Acceptance Fees etc			-	1,408,144.00
12020450	INSPECTION FEES		333,000.00		-
12020452	SCHOOL/ TUITION/ EXAMINATION FEES: Maintenance Fee			-	2,243,000.00
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- POSTGRADUATE		8,000,000.00	(8,000,000.00)	
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS			-	-
12020465	SPORTS/RECREATIONAL FACILITIES FEES		832,500.00		
12020478	WORKSHOP FEES		390,000.00		
12020452	SCHOOL/ TUITION/EXAMINATION FEES			-	687,108,700.00
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- POSTGRADUATE	337,812,035.00	450,000,000.00		111,446,036.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS			-	
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS			-	-
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS			-	
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS			-	48,232,305.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS			-	
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS			-	-
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS			-	-
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS			-	-
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS			-	-
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS			-	-
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	344,936,900.00	73,700,000.00	271,236,900.00	
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	8,330,800.00	51,000,000.00	(42,669,200.00)	

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12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES				
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES				
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES				6,366,320.00
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES				
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES				
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES				
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES				
12020452	SCHOOL/ TUITION/ EXAMINATION FEES				124,500.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES				2,444,050.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES				
12020452	SCHOOL/ TUITION/ EXAMINATION FEES				
12020452	SCHOOL/ TUITION/ EXAMINATION FEES		1,800,000.00		
12020453	APPLICATIONS FEES	2,290,000.00	27,398,000.00		
12020417	CONTRACTOR REGISTRATION FEES		60,000.00		
12020427	TENDER FEES		50,000.00		
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	281,747,805.00	211,714,925.00		1,845,000.00
12020453	APPLICATIONS FEES		500,000.00		820,000.00
12020453	APPLICATIONS FEES: (BIDDING)		220,000.00		
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	2,528,968.00	2,200,000.00		21,599,900.00
12020456	SCHOOL/ TUITION/ EXAMINATION FEES: DEVELOPMENT/MAINTENANCE LEVY		4,000,000.00		370,000.00
12020463	HOSPITAL SERVICE REGISTRATION FEES: Renewal	2,726,380.70	3,000,000.00		18,496,307.01
12020440	MEDICAL CONSULTANCY FEES (HOSPITAL SERVICE CHARGE)	22,000.00	350,000.00		70,881,324.80
12020412	RESEARCH TESTING FEES				
12020417	CONTRACTOR REGISTRATION FEES		1,680,653.00		110,095.00
12020427	TENDER FEES				
12020442	ASSOCIATION FEES		350,000.00		
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	3,184,000.00	89,000,000.00	(85,816,000.00)	
12020453	APPLICATIONS FEES	597,500.00	4,500,000.00	25,000,000.00	795,963.03
12020464	HOSPITAL SERVICE CHARGES	18,288,067.00	285,436,407.70	(267,148,340.70)	47,391,172.55
12020478	WORKSHOP FEES			-	-
12020442	ASSOCIATION FEES		10,000,000.00	(10,000,000.00)	1,235,000.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES: Day Care		507,137,520.00	(507,137,520.00)	18,050.00
12020450	INSPECTION FEES	3,053,200.00	42,750,000.00		-
12020465	SPORTS/RECREATIONAL FACILITIES FEES	-	24,000,000.00		
12020478	WORKSHOP FEES	-	20,000,000.00		-
12020478	WORKSHOP FEES			-	1,015,150.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

12020490	BUSINESS/TRADE OPERATING FEES: Annual Subscription on GSM Communication Masts/INSTALLATION/Underground Cable Infrastructure			-	21,708,911.44
12020448	BUSINESS/TRADE OPERATING FEES: Development Levy			-	371,500.00
12020449	BUSINESS/TRADE OPERATING FEES: INSPECTION (METALS)/Quality Control			-	37,550.00
12020449	BUSINESS/TRADE OPERATING FEES	-	10,000.00	(10,000.00)	-
12020417	CONTRACTOR REGISTRATION FEES	-		-	-
12020418	CONTRACTOR REGISTRATION FEES: ISSUANCE OF AWARD LETTER	-		-	-
12020427	TENDER FEES	-		-	-
12020430	PROFESSIONAL REGISTRATION FEES				-
12020437	DEEDS REGISTRATION FEES	-			-
120204542	ELECTRICAL DESIGN: 1-2 BEDROOM	-			-
120204542	ELECTRICAL DESIGN: 3 BEDROOM				90,000.00
120204542	ELECTRICAL DESIGN: 4 BEDROOM				15,000.00
120204543	ELECTRICAL DESIGN: STOREY BUILDING				8,000.00
120204214	Receipts from Execution of Projects/Contractors	-			-
				-	-
	TOTAL	4,257,719,545	5,769,975,417.00	(1,512,255,872.47)	1,994,550,466
<i>NOTE 21</i>					
120205	<i>FINES</i>				
12020501	FINES/PENALTIES	229,702,324.37	10,000,000	219,702,324	6,447,433.33
12020501	FINES/PENALTIES			-	
12020501	FINES/PENALTIES			-	
12020501	FINES/PENALTIES			-	-
12020501	FINES/PENALTIES	20,898,940.63	17,780,000	3,118,941	26,390,855.40
12020501	FINES/PENALTIES			-	-
12020501	FINES/PENALTIES			-	-
12020501	FINES/PENALTIES			-	-
12020501	FINES/PENALTIES			-	-
12020501	FINES/PENALTIES	14,000.00	1,900,000		181,760.00
12020501	FINES/PENALTIES	3,845,530.00	30,000,000		4,695,649.00
12020501	FINES/PENALTIES		500		
12020501	FINES/PENALTIES		79,000	(79,000)	
	TOTAL	254,460,795	59,759,500	222,742,265.00	37,715,698

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NOTE 22					
120206	SALES				
12020601	SALES OF JOURNALs & PUBLICATIONS		5,500,000	(5,500,000)	46,550.00
12020601	SALES OF JOURNAL & PUBLICATIONS	25,370.00	400,000		
12020601	SALES OF JOURNAL & PUBLICATIONS	155,601.00	15,000,000		-
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	5,363,250.00	2,500,000	2,863,250	-
12020616	SALES OF UNIFORMS			-	-
12020616	SALES OF FORMS	3,000.00	5,000	(2,000)	938,900.06
12020616	SALES OF FORMS		560,218	(560,218)	714,900.00
12020616	SALES OF FORMS	639,450.00	900,000	(260,550)	250,000.00
12020605	SALES OF VACCINES		250,000	(250,000)	
12020608	SALES OF IMPROVED SEEDS/CHEMICAL		2,250,000	(2,250,000)	-
12020608	SALES OF IMPROVED SEEDS/CHEMICAL: Sales of Herbicides		1,960,760		-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE		2,000,000	(2,000,000)	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE: Sales of Home Economic Products		9,327,600	(9,327,600)	-
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS		1,000,000	(1,000,000)	-
12020603	SALES OF ID CARDS	1,000.00	392,150	(391,150)	-
12020608	SALES OF IMPROVED SEEDS/CHEMICAL			-	12,000.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE		2,000,000	(2,000,000)	-
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS		100,000	(100,000)	
12020616	SALES OF FORMS		500,000	(500,000)	
12020601	SALES OF JOURNAL & PUBLICATIONS		679,000	(679,000)	6,913,068.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS		840,327	(840,327)	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE		50,000	(50,000)	-
12020616	SALES OF FORMS	1,375,450.00	500,000	875,450	-
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS		50,000	(50,000)	149,270.00
12020616	SALES OF FORMS		200,000	(200,000)	8,974,303.62
12020603	SALES OF ID CARDS		1,131,000	(1,131,000)	
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS			-	
12020616	SALES OF FORMS: IJMB			-	71,250.00
12020616	SALES OF FORMS: Diploma			-	95,000.00
12020601	SALES OF JOURNAL & PUBLICATIONS			-	
12020603	SALES OF ID CARDS	29,600.00	500,000	(470,400)	
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS		10,000	(10,000)	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE		28,991,271	(28,991,271)	-
12020616	SALES OF FORMS	2,249,100.00	5,000,000	(2,750,900)	
12020603	SALES OF ID CARDS		3,000,000	(3,000,000)	-

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12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS		100,000	(100,000)	-
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES		150,000	(150,000)	-
12020616	SALES OF FORMS		143,000	(143,000)	-
12020620	SALES OF OTHER GOVERNMENT PROPERTIES			-	
12020603	SALES OF ID CARDS	21,341,132.00	500,000	20,841,132	139,500.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS		140,000	(140,000)	-
12020601	SALES OF JOURNAL & PUBLICATIONS		10,000	(10,000)	
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	115,000.00	500,000	(385,000)	
12020616	SALES OF FORMS		5,000,000	(5,000,000)	-
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	65,518,191.45	152,551,000	(87,032,809)	156,030,893.48
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS			-	
12020616	SALES OF FORMS	588,650.00	1,200,000	(611,350)	33,400.00
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS		62,702,418	(62,702,418)	
12020603	SALES OF ID CARDS		200,000	(200,000)	77,646.10
12020616	SALES OF FORMS/Written Off Equipment		6,500,000	(6,500,000)	-
12020620	SALES OF OTHER GOVERNMENT PROPERTIES		10,000,000	(10,000,000)	
		97,404,794.45	325,293,744.04	(227,888,950)	174,446,681.26
NOTE:23	EARNINGS				
12020705	EARNINGS FROM THE USE OF GOVT. HALLS		300,000	(300,000.00)	
12020705	EARNINGS FROM THE USE OF GOVT. HALLS		1,250,000.00	(1,250,000.00)	
12020705	EARNINGS FROM THE USE OF GOVT. HALLS		150,000.00	(150,000.00)	-
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	150,000.00	7,000,000.00	(6,850,000.00)	2,280,300.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	30,200.00	1,710,000.00	(1,679,800.00)	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Sale of National Flag	1,809,340.00	6,000,000.00	(4,190,660.00)	25,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	916,900.00	15,700,000.00	(14,783,100.00)	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	50.00	200,000.00	(199,950.00)	-
	BENUE TELEVISION CORPORATION: Spot Placement (Advert)			-	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	25,370.00	400,000.00	(374,630.00)	25,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	30,951.00	200,000.00	(169,049.00)	25,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES		200,000.00	(200,000.00)	7,101,084.57
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	8,081,750.00	27,500,000.00	(19,418,250.00)	30,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	3,203,315.00	10,000,000.00	(6,796,685.00)	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Auctioneers' License	21,647,010.00	25,000,000.00	(3,352,990.00)	115,000.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE: Produce Sales Tax	139,024,269.26	170,000,000.00	(30,975,730.74)	182,108,861.40

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	LIVESTOCK GUARD			-	27,009,900.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Sales of Agricultural Equipment		5,000,000.00	(5,000,000.00)	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE		2,845,910.00	(2,845,910.00)	900.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,665,020.00	20,000,000.00	(18,334,980.00)	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	207,895,872.00	30,000,000.00	177,895,872.00	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	63,636,872.00	180,000,000.00	(116,363,128.00)	
12020714	EARNINGS FROM ICT SERVICES		5,806,000.00	(5,806,000.00)	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Haulage Fees/Toll Gate Pass/Charge Fee	88,749,806.70	60,000,000.00	28,749,806.70	111,234,436.40
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Registration/Renewal of Heavy Duty Vehicle		109,720,960.00	(109,720,960.00)	14,088,500.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Trade Fair Fee	26,441,550.00	38,024,257.00	(11,582,707.00)	250,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Porters Premises Fee/Loading & Offloading		56,022.00	(56,022.00)	22,482,980.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: SALES OF BOOKS (ROAD TRAFFIC REG. BOOK)		1,472,000.00	(1,472,000.00)	6,634,425.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: SALES OF FORMS (CERTIFICATE OF ROAD WORTHINESS)	23,622,828.91	60,000,000.00	(36,377,171.09)	22,033,225.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: SALES OF OTHER GOVERNMENT PROPERTIES (NUMBER PLATE)		6,500,000.00	(6,500,000.00)	119,679,473.11
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES			-	270,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES		280,109.00	(280,109.00)	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES		3,000,000.00	(3,000,000.00)	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES		300,000.00	(300,000.00)	25,572,605.50
12020702	EARNINGS FROM LABORATORY SERVICES		84,033.00	(84,033.00)	
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT		5,000,000.00	#VALUE!	
12020702	EARNINGS FROM LABORATORY SERVICES: Fire Service Fee		840,327.00		
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	24,000.00	10,000,000.00		
12020712	EARNINGS FROM COMMERCIAL ACTIVITIES: HIRE OF ACADEMIC GOWN / BOOK OF PROCEEDINGS / OTHERS		20,000.00		
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES		2,000,000.00		
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES		50,000.00		
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	71,500.00	18,500,000.00		
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	21,920,000.00	5,000,000.00		
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	174,500.00	3,340,000.00		
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES		21,646,414.46		
12020707	EARNINGS FROM MEDICAL SERVICES				
12020712	EARNINGS FROM COMMERCIAL ACTIVITIES: HIRE OF ACADEMIC GOWN / BOOK OF PROCEEDINGS / OTHERS		125,000.00		

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12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Admission Letter IJMBE		12,000,000.00		
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Admission Letter Diploma	409,420.00	464,477.00		
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Processing of Result IJMBE		55,000,000.00		
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Processing of Result Diploma				
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Processing of Certificate IJMBE				
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Processing of Certificate Diploma				
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Exam Material				
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Students Hand Book				
12020711	HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS/OTHERS				
12020711	EARNINGS FROM LIBRARY SERVICES: Library Development				
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Library				
12020711	EARNINGS FROM ICT SERVICES: Internet Levy				
12020711	MAINTENANCE/REPAIRS FEES: Maintenance Levy				
12020711	MAINTENANCE/REPAIRS FEES: Hostel Maintenance				
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES		200000		
12020705	EARNINGS FROM THE USE OF GOVT. HALLS			-	-
12020707	EARNINGS FROM MEDICAL SERVICES	10,019,057.00	40,000,000.00	-	-
12020712	EARNINGS FROM COMMERCIAL ACTIVITIES: HIRE OF ACADEMIC GOWN / BOOK OF PROCEEDINGS / OTHERS		112,044.00	-	-
12020714	EARNINGS FROM ICT SERVICES			-	-
12020701	EARNINGS FROM CONSULTANCY SERVICES		10,000.00	-	-
12020705	EARNINGS FROM THE USE OF GOVT. HALLS		200,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: TENDER FEES			-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: SALES OF BOOKS-Student Handbook etc			-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES			-	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Statement of Result, Transcript, Certificates			-	175,328.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Unity/Staff/Other School Fees/Levies			-	310,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Sale of Admission Forms etc			-	291,050.00

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12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: Hire of Academic Gown/Book of Proceedings/Others			-	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: ICT Services			-	
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES		300,000.00	(300,000.00)	
12020707	EARNINGS FROM MEDICAL SERVICES		500,000.00	(500,000.00)	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES			-	460,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	118,750.00	200,000.00	(81,250.00)	
12020702	EARNINGS FROM LABORATORY SERVICES	30,355,058.65	78,100,000.00	(47,744,941.35)	34,117,019.11
12020707	EARNINGS FROM MEDICAL SERVICES		400,000.00	(400,000.00)	17,581,845.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS			-	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES			-	
12020707	EARNINGS FROM MEDICAL SERVICES	2,716,059.00	6,500,000.00	(3,783,941.00)	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES			-	110,700.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES (LOTTERY MARKETING)			-	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES:			-	200,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: HIRE OF STALLS			-	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: HIRE OF G/COURTS			-	60,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: GATES TAKINGS			-	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES: HIRE OF OPEN SPACE			-	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES			-	15,488,100.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES			-	104,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES			-	1,752,210.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES			-	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES			-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES (Lottery Marketing)/Dev. Levy			-	825,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES			-	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES			-	186,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES			-	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES			-	2,052,090.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES			-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES			-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES			-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES			-	
12020701	Consultancy		1,000,000.00	(1,000,000.00)	
		652,739,957.52	1,051,207,553.00	(398,467,595.48)	614,680,033.09

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE 24					
120208	RENT ON GOVERNMENT BUILDING				
12020804	RENT ON CONFERENCE CENTRES		50,000	(50,000.00)	-
12020803	RENT ON GOVT BUILDINGS		1,400,000	(1,400,000.00)	-
12020803	RENT ON GOVT BUILDINGS		7,000	(7,000.00)	-
12020803	RENT ON GOVT BUILDINGS	70,000.00	350,000	(280,000.00)	
12020804	RENT ON CONFERENCE CENTRES		100,000	(100,000.00)	
12020801	RENT ON GOVT.QUARTERS		52,909,841	(52,909,841.00)	-
12020801	RENT ON GOVT.QUARTERS	1,403,392.00	10,560,316	(9,156,924.24)	
		1,473,392.00	65,377,157.24	(63,903,765.24)	
NOTE 25					
	RENT ON LAND AND OTHERS			-	
12020906	RENTS ON GOVT. PROPERTIES: Rents on Parks/Gardens	3,755,000.00	2,000,000	1,755,000.00	1,900,000.00
12020906	RENTS ON GOVT. PROPERTIES		200,000	(200,000.00)	-
12020906	RENTS ON GOVT. PROPERTIES	32,064,400.00	35,000,000		48,425,054.12
12020906	RENTS ON GOVT. PROPERTIES	1,370,650.00	3,000,000	(1,629,350.00)	50,000.00
12020905	LEASE RENTAL		134,452	(134,452.00)	-
12020905	LEASE RENTAL	788,076.00	2,000,000	(1,211,924.00)	
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME		50,000,000	(50,000,000.00)	2,269,692.83
12020906	RENTS ON GOVT. PROPERTIES	130,300.00	1,500,000.00	(1,369,700.00)	525,000.00
12020906	RENTS ON GOVT. PROPERTIES: Makafa Park, IBB Square, Hostel				2,165,250.00
12020901	RENT ON GOVT. LAND	684,950.00	33,613,068.00		306,900.00
12020901	RENT ON GOVT. LAND			-	14,364,250.00
12020103	Hire of Construction Equipment: Bulldozers, Pay Loader, Drilling Ring etc			-	4,195.00
	TOTAL	38,793,376.00	127,447,520.00	(88,654,144.00)	70,010,341.950
NOTE 26					
120212	INTEREST EARNED				
12021202	Refurbishing Loan				
12021208	Interest on to Government owned Companies		20,746,860.00	(20,746,860.00)	
12021212	Interest on Tax Defaulters	557,130.83	15,000,000.00	(14,442,869.17)	6,796,400.000
	SUB-TOTAL	557,130.83	35,746,860.00	(35,189,729.17)	6,796,400.00
	GRAND TOTAL	18,892,234,496.12	28,877,841,646.40	#REF!	693,463,150.04

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE 28			-
OPERATING LIABILITIES OVER ASSETS			
Opening Balance			172,617,602,556.96
Internal Loan			13,436,951,435.06
External Loan			30,850,981,531.73
Capital Development Fund			26,855,738,597.67
Closing Balance			243,761,274,121.42
			-
			-
NOTE 29			-
Unquoted Shares			144,652,906.00
Investment in Nyor- Iggyngu			70,012,100.00
Investment in Mining			73,036,572.00
Investment in Meat Processing			10,325,040.00
Mbatiav Cement Plant- Investment			235,000.00
Investment in Land Adaka			510,922,028.00
Investment in Securities and Placement(TAK Assets)			997,035,143.00
Investment in Securities and Placement(Elixir Securities Ltd)			2,153,813,191.00
			3,960,031,980.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE 27		2023 APPROVED ESTIMATE	2023 Revised Budget	ACTUAL	VARIANCE	
01110010010	Government House Administration					
21010101	SALARY	107,151,316.00	107,151,316.00	100,031,888.80	7,119,427.20	
21020101	NON REGULAR ALLOWANCES	50,000,000.00	50,000,000.00	1,010,000.00	48,990,000.00	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	862,400.00	1,000,000.00	-	1,000,000.00	29,719,094,159.17
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	280,000,000.00	280,000,000.00	229,727,717.00	50,272,283.00	
22020201	ELECTRICITY CHARGES	26,515,566.00	36,515,566.00	26,166,136.00	10,349,430.00	
22020203	INTERNET ACCESS CHARGES	5,600,000.00	5,600,000.00	3,005,000.00	2,595,000.00	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	28,000,000.00	38,000,000.00	25,898,307.00	12,101,693.00	
22020206	SEWERAGE CHARGES	840,000.00	1,840,000.00	1,600,000.00	240,000.00	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,800,000.00	4,800,000.00	3,834,608.00	965,392.00	
22020303	NEWSPAPERS	840,000.00	1,040,000.00	827,850.00	212,150.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,800,000.00	2,800,000.00	2,503,700.00	296,300.00	
22020306	PRINTING OF SECURITY DOCUMENTS	1,750,000.00	1,750,000.00	459,000.00	1,291,000.00	
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	4,480,000.00	6,480,000.00	5,095,500.00	1,384,500.00	
22020309	UNIFORMS & OTHER CLOTHING	2,800,000.00	2,800,000.00	117,500.00	2,682,500.00	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	175,000,000.00	275,000,000.00	26,750,100.00	248,249,900.00	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	98,000,000.00	168,000,000.00	135,267,861.00	32,732,139.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	2,800,000.00	4,800,000.00	4,306,238.00	493,762.00	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	35,000,000.00	55,000,000.00	49,847,200.00	5,152,800.00	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	18,480,000.00	45,980,000.00	43,190,000.00	2,790,000.00	
22020405	MAINTENANCE OF PLANTS/GENERATORS	28,920,500.00	38,920,500.00	38,880,500.00	40,000.00	
22020406	OTHER MAINTENANCE SERVICES	16,800,000.00	26,800,000.00	26,766,500.00	33,500.00	
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	1,680,000.00	1,680,000.00	1,606,600.00	73,400.00	
22020501	LOCAL TRAINING	646,800.00	646,800.00	-	646,800.00	
22020601	SECURITY SERVICES	35,000,000.00	35,000,000.00	32,061,000.00	2,939,000.00	
22020605	CLEANING & FUMIGATION SERVICES	3,360,000.00	3,360,000.00	3,180,500.00	179,500.00	
22020701	FINANCIAL CONSULTING	2,800,000.00	2,800,000.00	-	2,800,000.00	
22020801	MOTOR VEHICLE FUEL COST	70,000,000.00	170,000,000.00	168,340,083.00	1,659,917.00	
22020803	PLANT / GENERATOR FUEL COST	207,900,000.00	257,900,000.00	159,300,000.00	98,600,000.00	
22020806	COOKING GAS/FUEL COST	11,200,000.00	11,200,000.00	10,000,000.00	1,200,000.00	
22020901	BANK CHARGES (OTHER THAN INTEREST)	140,000.00	890,000.00	1,278,764.72	(388,764.72)	
22021001	REFRESHMENT & MEALS	42,000,000.00	252,000,000.00	168,611,950.00	83,388,050.00	
22021003	PUBLICITY & ADVERTISEMENTS	175,000,000.00	300,000,000.00	136,246,877.22	163,753,122.78	
22021004	MEDICAL EXPENSES-LOCAL	2,520,000.00	2,520,000.00	2,349,500.00	170,500.00	
22021007	WELFARE PACKAGES	175,000,000.00	300,000,000.00	207,882,456.00	92,117,544.00	
22021009	SPORTING ACTIVITIES	1,293,600.00	1,293,600.00	30,000.00	1,263,600.00	
22021042	RECURRENT ADJUSTMENT	-	-	-	-	
22040109	GRANTS TO COMMUNITIES/NGOs	1,457,386,000.00	2,202,649,388.00	2,049,047,462.00	153,601,926.00	
		3,075,366,182.00	4,696,217,170.00	3,665,220,798.74	1,030,996,371.26	

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01110010020	Deputy Governor's Office	2023 APPROVED ESTIMATE	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	4,871,928.00	6,871,928.00	3,310,818.00	3,561,110.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,120,000.00	5,000,000.00	-	5,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	84,000,000.00	120,000,000.00	39,848,700.00	80,151,300.00
22020201	ELECTRICITY CHARGES	4,480,000.00	26,480,000.00	17,724,000.00	8,756,000.00
22020202	TELEPHONE CHARGES	1,680,000.00	3,000,000.00	1,130,000.00	1,870,000.00
22020203	INTERNET ACCESS CHARGES	560,000.00	2,000,000.00	491,400.00	1,508,600.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	840,000.00	1,000,000.00	198,000.00	802,000.00
22020205	WATER RATES	280,000.00	400,000.00	-	400,000.00
22020206	SEWERAGE CHARGES	280,000.00	500,000.00	-	500,000.00
22020207	LEASED COMMUNICATION LINES(S)	392,000.00	392,000.00	-	392,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,340,000.00	8,000,000.00	7,566,500.00	433,500.00
22020303	NEWSPAPERS	448,000.00	448,000.00	225,000.00	223,000.00
22020304	MAGAZINES & PERIODICALS	168,000.00	168,000.00	-	168,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,120,000.00	1,120,000.00	-	1,120,000.00
22020309	UNIFORMS & OTHER CLOTHING	949,200.00	949,200.00	10,000.00	939,200.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,500,000.00	20,000,000.00	9,000,000.00	11,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	28,000,000.00	84,000,000.00	23,250,350.00	60,749,650.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,540,000.00	1,540,000.00	825,300.00	714,700.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,100,000.00	8,000,000.00	2,754,800.00	5,245,200.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,120,000.00	1,800,000.00	1,129,350.00	670,650.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,650,000.00	15,000,000.00	267,000.00	14,733,000.00
22020406	OTHER MAINTENANCE SERVICES	3,080,000.00	4,400,000.00	470,000.00	3,930,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	1,680,000.00	3,000,000.00	1,551,100.00	1,448,900.00
22020501	LOCAL TRAINING	1,680,000.00	150,000,000.00	222,000.00	149,778,000.00
22020601	SECURITY SERVICES	4,550,000.00	6,500,000.00	5,652,000.00	848,000.00
22020605	CLEANING & FUMIGATION SERVICES	5,600,000.00	8,000,000.00	7,900,000.00	100,000.00
22020801	MOTOR VEHICLE FUEL COST	31,500,000.00	70,000,000.00	47,700,000.00	22,300,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,120,000.00	1,600,000.00	-	1,600,000.00
22020803	PLANT / GENERATOR FUEL COST	14,000,000.00	20,000,000.00	15,311,000.00	4,689,000.00
22020806	COOKING GAS/FUEL COST	2,800,000.00	4,000,000.00	120,000.00	3,880,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	168,000.00	240,000.00	19,660.00	220,340.00
22021001	REFRESHMENT & MEALS	32,200,000.00	50,000,000.00	20,848,500.00	29,151,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,360,000.00	40,000,000.00	13,314,000.00	26,686,000.00
22021003	PUBLICITY & ADVERTISEMENTS	560,000.00	1,000,000.00	-	1,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	8,400,000.00	15,000,000.00	5,100,000.00	9,900,000.00
22021006	POSTAGES & COURIER SERVICES	168,000.00	240,000.00	5,500.00	234,500.00
22021007	WELFARE PACKAGES	32,200,000.00	60,000,000.00	57,652,960.00	2,347,040.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	168,000.00	240,000.00	-	240,000.00
22021009	SPORTING ACTIVITIES	672,000,000.00	1,200,000,000.00	967,117,500.00	232,882,500.00
		970,673,128.00	1,940,889,128.00	1,250,715,438.00	690,173,690.00

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011100500100	Development Cooperations, Sustainable Development Goals (SDGs)	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,050,000.00	550,000.00	250,000.00	300,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000.00	400,000.00	50,000.00	350,000.00
22020201	ELECTRICITY CHARGES	175,000.00	175,000.00	25,000.00	150,000.00
22020202	TELEPHONE CHARGES	70,000.00	70,000.00	-	70,000.00
22020203	INTERNET ACCESS CHARGES	140,000.00	140,000.00	95,000.00	45,000.00
22020205	WATER RATES	105,000.00	105,000.00	-	105,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	350,000.00	200,000.00	150,000.00	50,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	315,000.00	215,000.00	-	215,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	350,000.00	250,000.00	221,000.00	29,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	70,000.00	70,000.00	-	70,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	35,000.00	35,000.00	-	35,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	245,000.00	145,000.00	100,000.00	45,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	112,000.00	112,000.00	50,000.00	62,000.00
22020406	OTHER MAINTENANCE SERVICES	70,000.00	70,000.00	-	70,000.00
22020501	LOCAL TRAINING	140,000.00	140,000.00	-	140,000.00
22020601	SECURITY SERVICES	280,000.00	180,000.00	95,000.00	85,000.00
22020605	CLEANING & FUMIGATION SERVICES	70,000.00	70,000.00	20,000.00	50,000.00
22020801	MOTOR VEHICLE FUEL COST	245,000.00	245,000.00	60,000.00	185,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	70,000.00	70,000.00	20,000.00	50,000.00
22020803	PLANT / GENERATOR FUEL COST	70,000.00	70,000.00	60,000.00	10,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	595,000.00	95,000.00	1,157.96	93,842.04
22021001	REFRESHMENT & MEALS	770,000.00	370,000.00	-	370,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	700,000.00	400,000.00	-	400,000.00
22021006	POSTAGES & COURIER SERVICES	14,000.00	5,000.00	-	5,000.00
22021007	WELFARE PACKAGES	350,000.00	350,000.00	190,000.00	160,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	350,000.00	350,000.00	100,000.00	250,000.00
		7,441,000.00	4,882,000.00	1,487,157.96	3,394,842.04

011100800100	Benue State Emergency Management Agency (BENSEMA)	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	1,547,784.00	1,547,784.00	1,190,184.00	357,600.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,750,000.00	1,000,000.00	140,000.00	860,000.00
22020201	ELECTRICITY CHARGES	420,000.00	420,000.00	50,000.00	370,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	700,000.00	500,000.00	380,000.00	120,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	700,000.00	700,000.00	260,000.00	440,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	140,000.00	140,000.00	-	140,000.00

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22020406	MAINTENANCE OF PLANT/GENERATOR	2,100,000.00	1,100,000.00	200,000.00	900,000.00
22020801	MOTOR VEHICLE FUEL COST	420,000.00	420,000.00	370,000.00	50,000.00
22020803	PLANT / GENERATOR FUEL COST	476,000.00	476,000.00	50,000.00	426,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	14,000.00	14,000.00	26.00	13,974.00
22021003	PUBLICITY & ADVERTISEMENTS	350,000.00	200,000.00	-	200,000.00
22021007	WELFARE PACKAGES	560,000,000.00	560,000,000.00	559,750,000.00	250,000.00
		568,617,784.00	566,517,784.00	562,390,210.00	4,127,574.00
011101000100	Public Procurement Commission	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,500,000.00	2,500,000.00	-	2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	17,500,000.00	2,500,000.00	-	2,500,000.00
22020201	ELECTRICITY CHARGES	350,000.00	350,000.00	-	350,000.00
22020202	TELEPHONE CHARGES	140,000.00	140,000.00	-	140,000.00
22020203	INTERNET ACCESS CHARGES	2,310,000.00	810,000.00	-	810,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	875,000.00	875,000.00	-	875,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	350,000.00	350,000.00	-	350,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	700,000.00	700,000.00	408,000.00	292,000.00
22020303	NEWSPAPERS	175,000.00	175,000.00	-	175,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,500,000.00	1,000,000.00	400,400.00	599,600.00
22020402	MAINTENANCE OF OFFICE FURNITURE	700,000.00	700,000.00	-	700,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,050,000.00	350,000.00	-	350,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	350,000.00	-	350,000.00
22020406	OTHER MAINTENANCE SERVICES	2,100,000.00	600,000.00	126,600.00	473,400.00
22020501	LOCAL TRAINING	10,500,000.00	2,000,000.00	-	2,000,000.00
22020601	SECURITY SERVICES	175,000.00	175,000.00	-	175,000.00
22020602	OFFICE RENT	3,500,000.00	3,500,000.00	-	3,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	3,150,000.00	1,150,000.00	-	1,150,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,050,000.00	1,050,000.00	-	1,050,000.00
22020703	LEGAL SERVICES	700,000.00	700,000.00	-	700,000.00
22020704	ENGINEERING SERVICES	1,050,000.00	550,000.00	-	550,000.00
22020705	ARCHITECTURAL SERVICES	3,850,000.00	350,000.00	-	350,000.00
22020706	SURVEYING SERVICES	3,850,000.00	350,000.00	-	350,000.00
22020707	AGRICULTURAL CONSULTING	1,750,000.00	500,000.00	-	500,000.00
22020801	MOTOR VEHICLE FUEL COST	2,450,000.00	950,000.00	-	950,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,260,000.00	410,000.00	-	410,000.00
22020803	PLANT / GENERATOR FUEL COST	1,890,000.00	390,000.00	-	390,000.00

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22020901	BANK CHARGES (OTHER THAN INTEREST)	70,000.00	70,000.00	6,777.43	63,222.57
22021001	REFRESHMENT & MEALS	10,500,000.00	2,500,000.00	-	2,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	31,500,000.00	5,500,000.00	-	5,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	8,400,000.00	1,900,000.00	-	1,900,000.00
22021004	MEDICAL EXPENSES-LOCAL	3,150,000.00	400,000.00	-	400,000.00
22021006	POSTAGES & COURIER SERVICES	140,000.00	140,000.00	-	140,000.00
22021007	WELFARE PACKAGES	1,750,000.00	750,000.00	-	750,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	350,000.00	350,000.00	-	350,000.00
		131,635,000.00	35,085,000.00	941,777.43	34,143,222.57
011900600100	COMMISSION FOR PEACE AND RECONCILIATION	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		1,085,000.00	-	1,085,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,750,000.00	-	1,750,000.00
22020201	ELECTRICITY CHARGES		250,000.00	-	250,000.00
22020203	INTERNET ACCESS CHARGES		280,000.00	-	280,000.00
22020205	WATER RATES		250,000.00	-	250,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		500,000.00	-	500,000.00
22020302	BOOKS		150,000.00	-	150,000.00
22020303	NEWSPAPERS		35,000.00	-	35,000.00
22020304	MAZINE & PERIODICALS		20,000.00	-	20,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		200,000.00	-	200,000.00
22020306	PRINTING OF SECURITY DOCUMENTS		100,000.00	-	100,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		500,000.00	-	500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		250,000.00	-	250,000.00
22020402	MAITENANCE OF OFFICE FURNITURE		70,000.00	-	70,000.00
22020402	MAITENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS		250,000.00	-	250,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		70,000.00	-	70,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS		360,500.00	-	360,500.00
22020406	OTHER MAINTENANCE SERVICES		140,000.00	-	140,000.00
22020605	CLEARING & FUMIGATION SERVICES		75,000.00	-	75,000.00
22020801	MOTOR VEHICLE FUEL COST		350,000.00	-	350,000.00
22020803	PLANT / GENERATOR FUEL COST		150,000.00	-	150,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)		15,000.00	-	15,000.00
22021001	REFRESHMENT & MEALS		350,000.00	-	350,000.00
22021002	HONORARIUM & SITTING ALLOWANCE		750,000.00	-	750,000.00

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22021003	PUBLICITY & ADVERTISEMENTS		27,300.00	-	27,300.00
22021004	MEDICAL EXPENSES-LOCAL		175,000.00	-	175,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		140,000.00	-	140,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		50,000.00	-	50,000.00
22021021	SPECIAL DAYS/CELEBRATIONS		3,500,000.00	-	3,500,000.00
		-	11,842,800.00	-	11,842,800.00
01102100500	BUREAU OF ARCHIVES, RESEARCH AND DOCUMENTATION	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	20,114,676.00	22,114,676.00	19,060,138.00	3,054,538.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,085,000.00	585,000.00	120,000.00	465,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,750,000.00	1,250,000.00	906,000.00	344,000.00
22020201	ELECTRICITY CHARGES	246,456.00	246,456.00	60,000.00	186,456.00
22020203	INTERNET ACCESS CHARGES	280,000.00	280,000.00	90,000.00	190,000.00
22020205	WATER RATES	255,542.00	255,542.00	11,000.00	244,542.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	822,612.00	822,612.00	527,300.00	295,312.00
22020302	BOOKS	290,500.00	290,500.00	2,000.00	288,500.00
22020303	NEWSPAPERS	81,032.00	81,032.00	22,900.00	58,132.00
22020304	MAGAZINES & PERIODICALS	73,500.00	73,500.00	40,000.00	33,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	220,500.00	220,500.00	17,000.00	203,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	110,250.00	110,250.00	-	110,250.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	110,250.00	110,250.00	-	110,250.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	897,813.00	897,813.00	171,000.00	726,813.00
22020402	MAINTENANCE OF OFFICE FURNITURE	70,000.00	70,000.00	-	70,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	345,744.00	345,744.00	89,000.00	256,744.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	70,000.00	70,000.00	-	70,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	360,500.00	360,500.00	39,000.00	321,500.00
22020406	OTHER MAINTENANCE SERVICES	140,000.00	140,000.00	81,000.00	59,000.00
22020605	CLEANING & FUMIGATION SERVICES	115,430.00	115,430.00	15,000.00	100,430.00
22020801	MOTOR VEHICLE FUEL COST	386,757.00	386,757.00	379,700.00	7,057.00
22020803	PLANT / GENERATOR FUEL COST	72,030.00	72,030.00	50,000.00	22,030.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	286.30	786.00	494.73	291.27
22021001	REFRESHMENT & MEALS	44,100.00	44,100.00	39,000.00	5,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	230,300.00	230,300.00	135,300.00	95,000.00
22021003	PUBLICITY & ADVERTISEMENTS	27,300.00	27,300.00	-	27,300.00
22021004	MEDICAL EXPENSES-LOCAL	175,000.00	175,000.00	-	175,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	140,000.00	140,000.00	-	140,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	140,000.00	140,000.00	50,000.00	90,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	3,500,000.00	1,500,000.00	-	1,500,000.00
		32,155,578.30	31,156,078.00	21,905,832.73	9,250,245.27

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011103300100	Benue State Aids Control Agency (BENSACA)	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	350,000.00	350,000.00	-	350,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	525,000.00	525,000.00	30,000.00	495,000.00
22020201	ELECTRICITY CHARGES	140,000.00	140,000.00	1,400.00	138,600.00
22020202	TELEPHONE CHARGES	35,000.00	35,000.00	10,000.00	25,000.00
22020203	INTERNET ACCESS CHARGES	105,000.00	105,000.00	95,000.00	10,000.00
22020205	WATER RATES	350,000.00	150,000.00	-	150,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,050,000.00	550,000.00	479,500.00	70,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	454,300.00	254,300.00	10,000.00	244,300.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	7,700,000.00	5,000,000.00	3,187,500.00	1,812,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,750,000.00	1,000,000.00	419,700.00	580,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00	27,750.00	322,250.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,040,198.60	540,199.00	97,650.00	442,549.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	560,000.00	260,000.00	240,000.00	20,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	245,000.00	245,000.00	-	245,000.00
22020406	OTHER MAINTENANCE SERVICES	175,000.00	175,000.00	-	175,000.00
22020501	LOCAL TRAINING	1,050,000.00	550,000.00	-	550,000.00
22020601	SECURITY SERVICES	140,000.00	140,000.00	-	140,000.00
22020605	CLEANING & FUMIGATION SERVICES	350,000.00	350,000.00	10,000.00	340,000.00
22020701	FINANCIAL CONSULTING	175,000.00	175,000.00	-	175,000.00
22020708	MEDICAL CONSULTING	350,000.00	350,000.00	-	350,000.00
22020801	MOTOR VEHICLE FUEL COST	700,000.00	700,000.00	586,700.00	113,300.00
22020803	PLANT / GENERATOR FUEL COST	350,000.00	350,000.00	-	350,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,200.00	4,200.00	2,500.00	1,700.00
22021001	REFRESHMENT & MEALS	490,000.00	490,000.00	345,620.00	144,380.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,225,000.00	725,000.00	690,000.00	35,000.00
22021003	PUBLICITY & ADVERTISEMENTS	420,000.00	320,000.00	75,000.00	245,000.00
22021004	MEDICAL EXPENSES-LOCAL	350,000.00	350,000.00	-	350,000.00
22021006	POSTAGES & COURIER SERVICES	35,000.00	35,000.00	35,000.00	-
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	175,000.00	175,000.00	78,000.00	97,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,750,000.00	1,750,000.00	1,750,000.00	-
22040109	GRANTS TO COMMUNITIES/NGOs	11,200,000.00	1,200,000.00	-	1,200,000.00
		33,593,698.60	17,343,699.00	8,171,320.00	9,172,379.00
011103700100	Muslim Pilgrims Welfare Board (MPWB)	2023 APPROVED ESTIMATES	2023 Revised Budget	TOTAL	VARIANCE
21010101	SALARY	5,520,696.00	5,520,696.00	3,867,117.00	1,653,579.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	436,450.00	436,450.00		436,450.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,050,000.00	750,000.00	480,000.00	270,000.00

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22020201	ELECTRICITY CHARGES	42,700.00	42,700.00	5,000.00	37,700.00
22020203	INTERNET ACCESS CHARGES	140,000.00	140,000.00	20,000.00	120,000.00
22020205	WATER RATES	35,000.00	35,000.00	10,000.00	25,000.00
22020206	SEWERAGE CHARGES	35,000.00	35,000.00	-	35,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	420,000.00	220,000.00	50,000.00	170,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	350,000.00	350,000.00	190,000.00	160,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	175,000.00	175,000.00	60,000.00	115,000.00
22020406	OTHER MAINTENANCE SERVICES	350,000.00	100,000.00	90,000.00	10,000.00
22020601	SECURITY SERVICES	175,000.00	175,000.00	140,000.00	35,000.00
22020605	CLEANING & FUMIGATION SERVICES	210,000.00	210,000.00	180,000.00	30,000.00
22020709	AUDITING OF ACCOUNTS	1,408,344.00	908,344.00	-	908,344.00
22020803	PLANT / GENERATOR FUEL COST	140,000.00	140,000.00	-	140,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,050.00	1,050.00	1,045.91	4.09
22021002	HONORARIUM & SITTING ALLOWANCE	500,500.00	200,500.00	-	200,500.00
22021003	PUBLICITY & ADVERTISEMENTS	280,000.00	280,000.00	50,000.00	230,000.00
22021007	WELFARE PACKAGES	350,000.00	250,000.00	220,000.00	30,000.00
		11,619,740.00	9,969,740.00	5,363,162.91	4,606,577.09
011103800100	Christian Pilgrims Welfare Board (CPWB)	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	5,655,432.00	5,655,432.00	2,173,789.00	3,481,643.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	364,000.00	364,000.00	180,000.00	184,000.00
22020201	ELECTRICITY CHARGES	98,000.00	98,000.00	50,000.00	48,000.00
22020202	TELEPHONE CHARGES	3,675.00	3,675.00	3,000.00	675.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	16,758.00	16,758.00	16,500.00	258.00
22020205	WATER RATES	8,400.00	8,400.00	2,000.00	6,400.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	70,000.00	70,000.00	69,000.00	1,000.00
22020303	NEWSPAPERS	33,600.00	33,600.00	10,000.00	23,600.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	35,000.00	35,000.00	34,500.00	500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	350,000.00	350,000.00	30,000.00	320,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	140,000.00	140,000.00	30,000.00	110,000.00
22020406	OTHER MAINTENANCE SERVICES	70,000.00	70,000.00	51,000.00	19,000.00
22020601	SECURITY SERVICES	336,000.00	336,000.00	335,000.00	1,000.00
22020709	AUDITING OF ACCOUNTS	3,640,000.00	3,640,000.00	-	3,640,000.00
22020801	MOTOR VEHICLE FUEL COST	280,000.00	280,000.00	121,000.00	159,000.00
22020803	PLANT / GENERATOR FUEL COST	24,990.00	24,990.00	15,000.00	9,990.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	652.40	652.00	819.00	(167.00)
22021001	REFRESHMENT & MEALS	70,000.00	70,000.00	10,000.00	60,000.00

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22021002	HONORARIUM & SITTING ALLOWANCE	126,000.00	126,000.00	-	126,000.00
22021003	PUBLICITY & ADVERTISEMENTS	140,000.00	140,000.00	21,000.00	119,000.00
22021007	WELFARE PACKAGES	686,350.00	686,350.00	445,000.00	241,350.00
		12,148,857.40	12,148,857.00	3,597,608.00	8,551,249.00
011200100100	Benue State House of Assembly	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	357,062,696.05	382,062,696.00	360,864,892.04	21,197,803.96
21020101	NON REGULAR ALLOWANCES	-	180,349,551.00	180,349,551.25	(0.25)
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	35,000,000.00	35,000,000.00	780,000.00	34,220,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	38,500,000.00	58,500,000.00	-	58,500,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	227,476,900.00	127,476,900.00	-	127,476,900.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	35,000,000.00	35,000,000.00	-	35,000,000.00
22020201	ELECTRICITY CHARGES	5,600,000.00	5,600,000.00	25,000.00	5,575,000.00
22020202	TELEPHONE CHARGES	4,970,000.00	4,970,000.00	40,000.00	4,930,000.00
22020203	INTERNET ACCESS CHARGES	3,500,000.00	3,500,000.00	35,000.00	3,465,000.00
22020205	WATER RATES	5,600,000.00	5,600,000.00	-	5,600,000.00
22020206	SEWERAGE CHARGES	1,680,000.00	1,680,000.00	-	1,680,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	33,600,000.00	38,600,000.00	285,000.00	38,315,000.00
22020302	BOOKS	31,500,000.00	31,500,000.00	25,000.00	31,475,000.00
22020303	NEWSPAPERS	11,200,000.00	11,200,000.00	215,000.00	10,985,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	21,000,000.00	21,000,000.00	220,000.00	20,780,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	840,000.00	840,000.00	100,000.00	740,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	12,600,000.00	12,600,000.00	-	12,600,000.00
22020309	UNIFORMS & OTHER CLOTHING	28,000,000.00	28,000,000.00	-	28,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	49,000,000.00	49,000,000.00	-	49,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	116,132,966.60	106,132,967.00	-	106,132,967.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	25,200,000.00	25,200,000.00	-	25,200,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,600,000.00	5,600,000.00	-	5,600,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	16,450,000.00	21,450,000.00	-	21,450,000.00
22020406	OTHER MAINTENANCE SERVICES	23,800,000.00	23,800,000.00	-	23,800,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	8,120,000.00	8,120,000.00	-	8,120,000.00
22020501	LOCAL TRAINING	72,800,000.00	72,800,000.00	-	72,800,000.00
22020601	SECURITY SERVICES	85,120,000.00	75,120,000.00	-	75,120,000.00
22020603	RESIDENTIAL RENT	31,045,606.20	51,045,606.00	-	51,045,606.00
22020605	CLEANING & FUMIGATION SERVICES	1,120,000.00	1,120,000.00	-	1,120,000.00
22020703	LEGAL SERVICES	7,000,000.00	7,000,000.00	-	7,000,000.00
22020801	MOTOR VEHICLE FUEL COST	42,000,000.00	42,000,000.00	880,000.00	41,120,000.00

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22020803	PLANT / GENERATOR FUEL COST	42,000,000.00	42,000,000.00	390,000.00	41,610,000.00
22020806	COOKING GAS/FUEL COST	2,100,000.00	2,100,000.00	350,000.00	1,750,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,400,000.00	1,400,000.00	15,861.00	1,384,139.00
22021001	REFRESHMENT & MEALS	35,000,000.00	55,000,000.00	191,000.00	54,809,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	31,500,000.00	31,500,000.00	1,900,000.00	29,600,000.00
22021003	PUBLICITY & ADVERTISEMENTS	14,000,000.00	14,000,000.00	30,000.00	13,970,000.00
22021004	MEDICAL EXPENSES-LOCAL	3,500,000.00	3,500,000.00	-	3,500,000.00
22021006	POSTAGES & COURIER SERVICES	1,680,000.00	1,680,000.00	80,000.00	1,600,000.00
22021007	WELFARE PACKAGES	64,400,000.00	64,400,000.00	1,260,000.00	63,140,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	56,000,000.00	56,000,000.00	70,000.00	55,930,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	15,820,000.00	15,820,000.00	-	15,820,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	10,500,000.00	10,500,000.00	-	10,500,000.00
22021041	CONTINGENCY	112,000,000.00	112,000,000.00	-	112,000,000.00
22021042	RECURRENT ADJUSTMENT	14,000,000.00	14,000,000.00	-	14,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	23,800,000.00	23,800,000.00	-	23,800,000.00
		1,764,218,168.85	1,919,567,720.00	548,106,304.29	1,371,461,415.71
011200400100	Benue State House of Assembly Service Commission	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	70,738,972.50	40,738,973.00	23,421,712.04	17,317,260.96
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,080,000.00	10,080,000.00	780,000.00	9,300,000.00
22020201	ELECTRICITY CHARGES	175,000.00	175,000.00	25,000.00	150,000.00
22020202	TELEPHONE CHARGES	175,000.00	175,000.00	40,000.00	135,000.00
22020203	INTERNET ACCESS CHARGES	175,000.00	175,000.00	35,000.00	140,000.00
22020205	WATER RATES	525,000.00	525,000.00	-	525,000.00
22020206	SEWERAGE CHARGES	105,000.00	105,000.00	-	105,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,100,000.00	2,100,000.00	285,000.00	1,815,000.00
22020302	BOOKS	525,000.00	525,000.00	25,000.00	500,000.00
22020303	NEWSPAPERS	350,000.00	350,000.00	215,000.00	135,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	700,000.00	700,000.00	235,000.00	465,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,750,000.00	1,750,000.00	100,000.00	1,650,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,750,000.00	1,750,000.00	-	1,750,000.00
22020309	UNIFORMS & OTHER CLOTHING	1,225,000.00	1,225,000.00	-	1,225,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,750,000.00	1,750,000.00	-	1,750,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	700,000.00	700,000.00	-	700,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,750,000.00	1,750,000.00	-	1,750,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	700,000.00	700,000.00	-	700,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	700,000.00	700,000.00	-	700,000.00
22020501	LOCAL TRAINING	3,500,000.00	3,500,000.00	-	3,500,000.00

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22020601	SECURITY SERVICES	1,750,000.00	1,750,000.00	-	1,750,000.00
22020602	OFFICE RENT	3,500,000.00	3,500,000.00	-	3,500,000.00
22020603	RESIDENTIAL RENT	700,000.00	700,000.00	-	700,000.00
22020605	CLEANING & FUMIGATION SERVICES	175,000.00	175,000.00	-	175,000.00
22020801	MOTOR VEHICLE FUEL COST	1,400,000.00	1,400,000.00	780,000.00	620,000.00
22020803	PLANT / GENERATOR FUEL COST	700,000.00	700,000.00	390,000.00	310,000.00
22020806	COOKING GAS/FUEL COST	525,000.00	525,000.00	350,000.00	175,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	700,000.00	700,000.00	9,858.50	690,141.50
22021001	REFRESHMENT & MEALS	1,400,000.00	1,400,000.00	115,000.00	1,285,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	6,125,000.00	6,125,000.00	1,140,000.00	4,985,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,750,000.00	1,750,000.00	30,000.00	1,720,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,750,000.00	1,750,000.00	-	1,750,000.00
22021006	POSTAGES & COURIER SERVICES	175,000.00	175,000.00	80,000.00	95,000.00
22021007	WELFARE PACKAGES	3,500,000.00	3,500,000.00	1,260,000.00	2,240,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	175,000.00	175,000.00	70,000.00	105,000.00
		123,798,972.50	93,798,973.00	29,386,570.54	64,412,402.46
012300100100	Ministry of Information,Culture and Tourism	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	371,333,230.00	371,333,230.00	389,759,892.13	(18,426,662.13)
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	220,500.00	220,500.00	210,000.00	10,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,559,270.00	2,559,270.00	2,539,000.00	20,270.00
22020201	ELECTRICITY CHARGES	210,000.00	210,000.00	30,000.00	180,000.00
22020202	TELEPHONE CHARGES	205,800.00	205,800.00	130,000.00	75,800.00
22020203	INTERNET ACCESS CHARGES	1,327,340.00	827,340.00	508,000.00	319,340.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	52,185.00	52,185.00	50,000.00	2,185.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,190,000.00	690,000.00	870,000.00	(180,000.00)
22020305	PRINTING OF NON SECURITY DOCUMENTS	626,220.00	626,220.00	215,000.00	411,220.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	7,140,000.00	7,140,000.00	2,800,000.00	4,340,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,577,805.00	2,577,805.00	510,000.00	2,067,805.00
22020402	MAINTENANCE OF OFFICE FURNITURE	455,000.00	455,000.00	445,000.00	10,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	56,007.00	56,007.00	49,300.00	6,707.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,181,285.00	681,285.00	470,000.00	211,285.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	210,000.00	210,000.00	30,000.00	180,000.00
22020406	OTHER MAINTENANCE SERVICES	119,000.00	119,000.00	104,000.00	15,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	735,000.00	735,000.00	341,000.00	394,000.00
22020501	LOCAL TRAINING	147,000.00	147,000.00	-	147,000.00
22020601	SECURITY SERVICES	612,920.00	612,920.00	-	612,920.00
22020605	CLEANING & FUMIGATION SERVICES	29,400.00	29,400.00	20,000.00	9,400.00

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22020801	MOTOR VEHICLE FUEL COST	1,223,040.00	1,223,040.00	620,000.00	603,040.00
22020803	PLANT / GENERATOR FUEL COST	350,000.00	350,000.00	22,700.00	327,300.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	41,160.00	41,160.00	11,161.43	29,998.57
22021001	REFRESHMENT & MEALS	700,000.00	700,000.00	110,000.00	590,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	517,440.00	517,440.00	-	517,440.00
22021003	PUBLICITY & ADVERTISEMENTS	32,550,000.00	22,550,000.00	12,337,500.00	10,212,500.00
22021004	MEDICAL EXPENSES-LOCAL	570,500.00	570,500.00	-	570,500.00
22021006	POSTAGES & COURIER SERVICES	23,520.00	23,520.00	-	23,520.00
22021007	WELFARE PACKAGES	1,134,840.00	1,134,840.00	651,000.00	483,840.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	175,000.00	175,000.00	73,000.00	102,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,050,000.00	1,050,000.00	-	1,050,000.00
		430,323,462.00	417,823,462.00	412,906,553.56	4,916,908.44
012300300100	Benue State Television Corporation	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	47,200,000.00	57,200,000.00	45,802,884.20	11,397,115.80
21020101	NON REGULAR ALLOWANCES	8,250,000.00	8,250,000.00	9,654,709.66	(1,404,709.66)
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,750,000.00	1,750,000.00	1,723,214.25	26,785.75
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,050,000.00	1,050,000.00	958,450.00	91,550.00
22020201	ELECTRICITY CHARGES	350,000.00	350,000.00	-	350,000.00
22020202	TELEPHONE CHARGES	350,000.00	350,000.00	20,000.00	330,000.00
22020203	INTERNET ACCESS CHARGES	14,000,000.00	4,000,000.00	912,500.00	3,087,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	70,350,000.00	20,350,000.00	19,528,335.75	821,664.25
22020205	WATER RATES	175,000.00	175,000.00	24,000.00	151,000.00
22020206	SEWERAGE CHARGES	35,000.00	35,000.00	-	35,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	8,750,000.00	3,750,000.00	524,000.00	3,226,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,750,000.00	5,750,000.00	2,838,700.00	2,911,300.00
22020302	BOOKS	1,050,000.00	1,050,000.00	105,000.00	945,000.00
22020303	NEWSPAPERS	350,000.00	350,000.00	96,650.00	253,350.00
22020304	MAGAZINES & PERIODICALS	350,000.00	350,000.00	-	350,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	490,000.00	490,000.00	331,000.00	159,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	140,000.00	140,000.00	-	140,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	350,000.00	350,000.00	-	350,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,548,000.00	1,548,000.00	-	1,548,000.00
22020309	UNIFORMS & OTHER CLOTHING	1,050,000.00	1,050,000.00	320,000.00	730,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,250,000.00	1,250,000.00	-	1,250,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,450,000.00	2,450,000.00	854,500.00	1,595,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	560,000.00	560,000.00	179,000.00	381,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	350,000.00	350,000.00	458,000.00	(108,000.00)

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22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,600,000.00	1,600,000.00	2,547,600.00	(947,600.00)
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,050,000.00	1,050,000.00	200,000.00	850,000.00
22020406	OTHER MAINTENANCE SERVICES	700,000.00	700,000.00	235,500.00	464,500.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	647,500.00	647,500.00	116,250.00	531,250.00
22020501	LOCAL TRAINING	10,500,000.00	3,500,000.00	2,623,000.00	877,000.00
22020502	INTERNATIONAL TRAINING	5,600,000.00	2,600,000.00	-	2,600,000.00
22020601	SECURITY SERVICES	1,050,000.00	1,050,000.00	780,000.00	270,000.00
22020605	CLEANING & FUMIGATION SERVICES	350,000.00	350,000.00	363,000.00	(13,000.00)
22020701	FINANCIAL CONSULTING	350,000.00	350,000.00	120,000.00	230,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,750,000.00	1,000,000.00	416,000.00	584,000.00
22020703	LEGAL SERVICES	1,050,000.00	550,000.00	-	550,000.00
22020704	ENGINEERING SERVICES	1,050,000.00	550,000.00	882,000.00	(332,000.00)
22020705	ARCHITECTURAL SERVICES	350,000.00	350,000.00	-	350,000.00
22020706	SURVEYING SERVICES	350,000.00	350,000.00	-	350,000.00
22020801	MOTOR VEHICLE FUEL COST	4,984,000.00	3,984,000.00	2,849,800.00	1,134,200.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	490,000.00	490,000.00	-	490,000.00
22020803	PLANT / GENERATOR FUEL COST	1,330,000.00	680,000.00	2,417,000.00	(1,737,000.00)
22020806	COOKING GAS/FUEL COST	665,000.00	215,000.00	-	215,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	70,000.00	70,000.00	1,779.36	68,220.64
22020902	INSURANCE PREMIUM	7,000,000.00	2,000,000.00	-	2,000,000.00
22021001	REFRESHMENT & MEALS	1,050,000.00	1,050,000.00	854,000.00	196,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,218,000.00	718,000.00	105,000.00	613,000.00
22021003	PUBLICITY & ADVERTISEMENTS	28,000,000.00	18,000,000.00	12,342,626.00	5,657,374.00
22021004	MEDICAL EXPENSES-LOCAL	1,050,000.00	1,050,000.00	-	1,050,000.00
22021006	POSTAGES & COURIER SERVICES	140,000.00	140,000.00	45,000.00	95,000.00
22021007	WELFARE PACKAGES	3,500,000.00	1,500,000.00	455,000.00	1,045,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	7,000,000.00	2,500,000.00	-	2,500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	3,500,000.00	2,000,000.00	130,000.00	1,870,000.00
		259,342,500.00	161,992,500.00	111,814,499.22	50,178,000.78
012300400100	Radio Benue Corporation	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	292,582,852.00	292,582,852.00	143,554,939.16	149,027,912.84
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	29,400.00	229,400.00	60,000.00	169,400.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	560,000.00	1,560,000.00	560,000.00	1,000,000.00
22020201	ELECTRICITY CHARGES	2,511,040.00	2,511,040.00	2,489,750.00	21,290.00
22020202	TELEPHONE CHARGES	140,000.00	140,000.00	138,000.00	2,000.00

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22020203	INTERNET ACCESS CHARGES	3,500,000.00	2,500,000.00	1,193,000.00	1,307,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	7,000,000.00	2,000,000.00	1,990,750.00	9,250.00
22020205	WATER RATES	70,000.00	70,000.00	-	70,000.00
22020206	SEWERAGE CHARGES	105,000.00	105,000.00	-	105,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	3,850,000.00	2,850,000.00	-	2,850,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	560,000.00	560,000.00	493,000.00	67,000.00
22020405	PRINTING OF NON SECURITY DOCUMENTS	350,000.00	350,000.00	-	350,000.00
22020402	PRINTING OF SECURITY DOCUMENTS	210,000.00	210,000.00	-	210,000.00
22020403	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	350,000.00	2,350,000.00	350,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	7,350.00	7,350.00	-	7,350.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	107,310.00	107,310.00	107,310.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	525,000.00	525,000.00	289,590.00	235,410.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	840,000.00	840,000.00	359,000.00	481,000.00
22020406	OTHER MAINTENANCE SERVICES	3,398,500.00	3,398,500.00	2,833,000.00	565,500.00
22020501	LOCAL TRAINING	1,750,000.00	1,000,000.00	560,000.00	440,000.00
22020601	SECURITY SERVICES	175,000.00	175,000.00	-	175,000.00
22020605	CLEANING & FUMIGATION SERVICES	70,000.00	70,000.00	-	70,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,750,000.00	1,750,000.00	-	1,750,000.00
22020801	MOTOR VEHICLE FUEL COST	294,000.00	294,000.00	305,000.00	(11,000.00)
22020803	PLANT / GENERATOR FUEL COST	20,105,142.96	25,105,143.00	19,948,925.00	5,156,218.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	35,000.00	35,000.00	-	35,000.00
22021001	REFRESHMENT & MEALS	350,000.00	350,000.00	-	350,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	700,000.00	700,000.00	-	700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	560,000.00	560,000.00	360,000.00	200,000.00
22021004	MEDICAL EXPENSES-LOCAL	350,000.00	350,000.00	-	350,000.00
22021006	POSTAGES & COURIER SERVICES	22,050.00	22,050.00	11,000.00	11,050.00
22021007	WELFARE PACKAGES	450,800.00	450,800.00	-	450,800.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,050,000.00	550,000.00	-	550,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	105,000.00	105,000.00	-	105,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	350,000.00	350,000.00	-	350,000.00
		344,813,444.96	344,763,445.00	175,603,264.16	169,160,180.84
012301300100	Benue Printing and Publishing Corporation (BPPC)	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
21010101	SALARY	118,290,810.00	118,290,810.00	112,707,084.28	5,583,725.72
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	102,900.00	102,900.00	-	102,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	280,000.00	280,000.00	167,500.00	112,500.00
22020201	ELECTRICITY CHARGES	280,000.00	280,000.00	106,000.00	174,000.00
22020202	TELEPHONE CHARGES	315,000.00	215,000.00	63,300.00	151,700.00
22020203	INTERNET ACCESS CHARGES	350,000.00	350,000.00	186,600.00	163,400.00

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22020205	WATER RATES	74,970.00	74,970.00	50,000.00	24,970.00
22020206	SEWERAGE CHARGES	16,170.00	16,170.00	-	16,170.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,750,000.00	1,750,000.00	1,300,200.00	449,800.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,750,000.00	1,750,000.00	806,200.00	943,800.00
22020306	PRINTING OF SECURITY DOCUMENTS	213,150.00	213,150.00	-	213,150.00
22020309	UNIFORMS & OTHER CLOTHING	38,500.00	38,500.00	-	38,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	362,649.00	412,649.00	310,000.00	102,649.00
22020402	MAINTENANCE OF OFFICE FURNITURE	230,615.00	230,615.00	93,700.00	136,915.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	159,495.00	159,495.00	-	159,495.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	385,000.00	385,000.00	36,000.00	349,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	385,000.00	385,000.00	240,000.00	145,000.00
22020406	OTHER MAINTENANCE SERVICES	201,390.00	151,390.00	-	151,390.00
22020801	MOTOR VEHICLE FUEL COST	473,487.00	523,487.00	344,000.00	179,487.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	91,875.00	91,875.00	-	91,875.00
22020803	PLANT / GENERATOR FUEL COST	227,850.00	277,850.00	227,520.00	50,330.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	35,000.00	35,000.00	19,799.57	15,200.43
22021001	REFRESHMENT & MEALS	245,000.00	245,000.00	222,800.00	22,200.00
22021002	HONORARIUM & SITTING ALLOWANCE	52,185.00	52,185.00	-	52,185.00
22021003	PUBLICITY & ADVERTISEMENTS	8,820.00	8,820.00	-	8,820.00
22021004	MEDICAL EXPENSES-LOCAL	175,000.00	175,000.00	76,000.00	99,000.00
22021006	POSTAGES & COURIER SERVICES	31,500.00	31,500.00	-	31,500.00
22021007	WELFARE PACKAGES	350,000.00	350,000.00	222,000.00	128,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	52,500.00	52,500.00	-	52,500.00
		126,928,866.00	126,928,866.00	117,178,703.85	9,750,162.15
012305500100	Government Printing Department	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	3,521,806.44	3,521,806.00	216,947.08	3,304,858.92
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	218,295.00	218,295.00	200,000.00	18,295.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	218,295.00	218,295.00	213,500.00	4,795.00
22020201	ELECTRICITY CHARGES	654,885.00	654,885.00	555,000.00	99,885.00
22020202	TELEPHONE CHARGES	43,659.00	43,659.00	35,000.00	8,659.00
22020203	INTERNET ACCESS CHARGES	43,659.00	43,659.00	40,000.00	3,659.00
22020205	WATER RATES	65,488.50	65,489.00	-	65,489.00
22020206	SEWERAGE CHARGES	65,488.50	65,489.00	45,800.00	19,689.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	327,442.50	327,443.00	298,000.00	29,443.00
22020304	MAGAZINES & PERIODICALS	232,690.50	232,691.00	178,000.00	54,691.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	87,318.00	87,318.00	-	87,318.00
22020306	PRINTING OF SECURITY DOCUMENTS	436,590.00	436,590.00	415,000.00	21,590.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	305,613.00	305,613.00	238,295.00	67,318.00
22020402	MAINTENANCE OF OFFICE FURNITURE	130,977.00	130,977.00	87,900.00	43,077.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	87,318.00	87,318.00	-	87,318.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	43,659.00	43,659.00	-	43,659.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	130,977.00	130,977.00	103,750.00	27,227.00
22020406	OTHER MAINTENANCE SERVICES	43,659.00	43,659.00	-	43,659.00
22020501	LOCAL TRAINING	218,295.00	218,295.00	-	218,295.00
22020601	SECURITY SERVICES	43,659.00	43,659.00	-	43,659.00
22020605	CLEANING & FUMIGATION SERVICES	43,659.00	43,659.00	-	43,659.00
22020801	MOTOR VEHICLE FUEL COST	218,295.00	218,295.00	200,000.00	18,295.00
22020803	PLANT / GENERATOR FUEL COST	218,295.00	218,295.00	210,500.00	7,795.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	16,170.00	16,170.00	-	16,170.00
22021001	REFRESHMENT & MEALS	65,488.50	65,489.00	-	65,489.00
22021003	PUBLICITY & ADVERTISEMENTS	109,147.50	109,148.00	40,000.00	69,148.00
22021007	WELFARE PACKAGES	130,977.00	130,977.00	130,000.00	977.00
		7,721,806.44	7,721,809.00	3,207,692.08	4,514,116.92
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	109,572,812.16	109,572,812.00	108,860,974.90	711,837.10
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,000,000.00	7,000,000.00	-	7,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	350,000.00	500,000.00	110,000.00	390,000.00
22020203	INTERNET ACCESS CHARGES	7,000,000.00	12,000,000.00	7,000,000.00	5,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	210,000.00	710,000.00	210,000.00	500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	350,000.00	350,000.00	170,000.00	180,000.00
22020302	BOOKS	70,000.00	70,000.00	-	70,000.00
22020303	NEWSPAPERS	70,000.00	70,000.00	-	70,000.00
22020304	MAGAZINES & PERIODICALS	70,000.00	70,000.00	-	70,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,200,000.00	4,200,000.00	-	4,200,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,400,000.00	1,400,000.00	-	1,400,000.00
22020309	UNIFORMS & OTHER CLOTHING	350,000,000.00	150,000,000.00	120,578,500.00	29,421,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,750,000.00	6,750,000.00	810,000.00	5,940,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00	-	350,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	70,000.00	70,000.00	-	70,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	70,000.00	70,000.00	-	70,000.00
22020411	MAINTENACE OF COMMUNICATION EQUIPMENTS	700,000.00	700,000.00	-	700,000.00
22020501	LOCAL TRAINING	70,000,000.00	30,000,000.00	-	30,000,000.00

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22020601	SECURITY SERVICES	21,000,000.00	21,000,000.00	20,964,000.00	36,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	8,272,886,041.00	9,272,886,041.00	7,239,814,857.25	2,033,071,183.75
22020706	SURVEYING SERVICES	21,000,000.00	21,000,000.00	10,322,500.00	10,677,500.00
22020801	MOTOR VEHICLE FUEL COST	2,100,000.00	2,100,000.00	800,000.00	1,300,000.00
22020803	PLANT / GENERATOR FUEL COST	105,000.00	105,000.00	51,185.57	53,814.43
22020901	BANK CHARGES (OTHER THAN INTEREST)	105,000.00	105,000.00	88,554.43	16,445.57
22021001	REFRESHMENT & MEALS	70,000.00	70,000.00	-	70,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	70,000.00	70,000.00	-	70,000.00
22021003	PUBLICITY & ADVERTISEMENTS	140,000.00	140,000.00	26,000.00	114,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	21,000,000.00	32,000,000.00	50,950,000.00	(18,950,000.00)
22040109	GRANTS TO COMMUNITIES/NGOs	1,400,000,000.00	400,000,000.00	312,559,159.00	87,440,841.00
		10,291,708,853.16	10,073,358,853.00	7,873,315,731.15	2,200,043,121.85
012500100100	Office of the Head of Service (HOS) ADMIN	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
21010101	SALARY	422,656,058.76	420,156,059.00	372,539,383.79	47,616,675.21
21020101	NON REGULAR ALLOWANCES	100,000,000.00	160,000,000.00	84,432,231.00	75,567,769.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	161,700.00	161,700.00	156,000.00	5,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,533,300.00	2,533,300.00	1,817,500.00	715,800.00
22020201	ELECTRICITY CHARGES	-	-	-	-
22020202	TELEPHONE CHARGES	84,000.00	84,000.00	80,000.00	4,000.00
22020203	INTERNET ACCESS CHARGES	280,000.00	280,000.00	265,000.00	15,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	280,000.00	280,000.00	280,000.00	-
22020205	WATER RATES	36,750.00	36,750.00	35,000.00	1,750.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,300,896.00	6,300,896.00	6,298,000.00	2,896.00
22020302	BOOKS	107,800.00	107,800.00	105,000.00	2,800.00
22020303	NEWSPAPERS	44,100.00	44,100.00	43,000.00	1,100.00
22020304	MAGAZINES & PERIODICALS	58,800.00	58,800.00	58,000.00	800.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	715,890.00	715,890.00	438,000.00	277,890.00
22020309	UNIFORMS & OTHER CLOTHING	42,000.00	42,000.00	40,000.00	2,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,587,600.00	1,587,600.00	1,398,000.00	189,600.00
22020402	MAINTENANCE OF OFFICE FURNITURE	405,720.00	405,720.00	523,000.00	(117,280.00)
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	124,950.00	124,950.00	40,000.00	84,950.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	318,990.00	318,990.00	316,000.00	2,990.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	345,450.00	345,450.00	113,000.00	232,450.00
22020406	OTHER MAINTENANCE SERVICES	1,381,800.00	1,381,800.00	1,381,500.00	300.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	-	-	-	-
22020501	LOCAL TRAINING	1,078,000.00	1,078,000.00	635,000.00	443,000.00
22020703	LEGAL SERVICES	1,078,000.00	1,078,000.00	993,713.75	84,286.25
22020801	MOTOR VEHICLE FUEL COST	756,000.00	1,756,000.00	558,900.00	1,197,100.00
22020803	PLANT / GENERATOR FUEL COST	350,000.00	500,000.00	350,000.00	150,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	14,482.30	14,482.00	9,373.49	5,108.51
22021001	REFRESHMENT & MEALS	3,178,000.00	3,178,000.00	3,160,500.00	17,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,800,000.00	2,800,000.00	2,784,700.00	15,300.00
22021003	PUBLICITY & ADVERTISEMENTS	539,000.00	539,000.00	345,000.00	194,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,269,100.00	1,269,100.00	1,167,000.00	102,100.00
22021006	POSTAGES & COURIER SERVICES	53,900.00	53,900.00	53,300.00	600.00
22021007	WELFARE PACKAGES	560,000.00	560,000.00	550,000.00	10,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,750,000.00	1,750,000.00	1,480,000.00	270,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	420,000.00	420,000.00	185,000.00	235,000.00
		551,312,287.06	609,962,287.00	482,631,102.03	127,331,184.97
012500100200	Bureau of Establishment and Management Services	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	250,000,000.00	253,000,000.00	181,096,242.42	71,903,757.58
21020201	NHIS CONTRIBUTION	-	-	-	-
21020202	CONTRIBUTORY PENSION	-	-	-	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,850,000.00	3,850,000.00	3,566,600.00	283,400.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,555,000.00	2,555,000.00	2,361,700.00	193,300.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,100,000.00	1,190,000.00	156,000.00	1,034,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,190,000.00	2,100,000.00	2,085,250.00	14,750.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,555,000.00	2,555,000.00	1,201,500.00	1,353,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	14,229.60	14,230.00	14,500.00	(270.00)
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	14,229.60	14,230.00	13,600.00	630.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,835,500.00	6,835,500.00	3,980,000.00	2,855,500.00
22020406	OTHER MAINTENANCE SERVICES	50,400.00	50,400.00	41,500.00	8,900.00
22020501	LOCAL TRAINING	4,971,148.00	4,971,148.00	4,971,000.00	148.00
22020605	CLEANING & FUMIGATION SERVICES	1,750,000.00	1,750,000.00	-	1,750,000.00
22020801	MOTOR VEHICLE FUEL COST	8,260,000.00	9,760,000.00	5,498,000.00	4,262,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	49,896.00	49,896.00	-	49,896.00
22020803	PLANT / GENERATOR FUEL COST	18,480.00	18,480.00	13,500.00	4,980.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	70,000.00	70,000.00	39,016.48	30,983.52
22021001	REFRESHMENT & MEALS	420,000.00	420,000.00	331,200.00	88,800.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,550,000.00	4,550,000.00	189,000.00	4,361,000.00

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22021003	PUBLICITY & ADVERTISEMENTS	118,087.20	118,087.00	-	118,087.00
22021004	MEDICAL EXPENSES-LOCAL	175,000.00	175,000.00	15,000.00	160,000.00
22021006	POSTAGES & COURIER SERVICES	455,000.00	455,000.00	40,000.00	415,000.00
22021007	WELFARE PACKAGES	42,000.00	42,000.00	44,000.00	(2,000.00)
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,860,882.80	1,860,883.00		1,860,883.00
		291,904,853.20	296,404,854.00	205,657,608.90	90,747,245.10
				OCT	
012500100500	Bureau of Service Welfare	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	147,000.00	147,000.00	35,000.00	112,000.00
22020201	ELECTRICITY CHARGES	105,000,000.00	105,000,000.00	44,030,055.47	60,969,944.53
22020202	TELEPHONE CHARGES	21,000.00	21,000.00	20,400.00	600.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	-	-
22020205	WATER RATES	-	-	-	-
22020206	SEWERAGE CHARGES	1,617,000.00	1,617,000.00	1,090,000.00	527,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,234,800.00	1,234,800.00	1,230,000.00	4,800.00
22020303	NEWSPAPERS	73,500.00	73,500.00	70,000.00	3,500.00
22020304	MAGAZINES & PERIODICALS	111,720.00	111,720.00	110,000.00	1,720.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	134,505.00	134,505.00	120,000.00	14,505.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	155,673.00	155,673.00	150,000.00	5,673.00
22020402	MAINTENANCE OF OFFICE FURNITURE	110,250.00	110,250.00	102,000.00	8,250.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	102,900.00	102,900.00	100,000.00	2,900.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	21,315.00	21,315.00	15,000.00	6,315.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,328,640.00	3,328,640.00	2,326,500.00	1,002,140.00
22020406	OTHER MAINTENANCE SERVICES	657,825.00	657,825.00	655,000.00	2,825.00
22020410	MAINTENANCE OF STREET LIGHTINGS	178,972.50	178,973.00	176,000.00	2,973.00
22020413	MINOR ROAD MAINTENANCE	14,700.00	14,700.00	10,000.00	4,700.00
22020601	SECURITY SERVICES	168,000.00	168,000.00	156,000.00	12,000.00
22020602	OFFICE RENT	21,000,000.00	21,000,000.00	-	21,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	28,728,000.00	49,728,000.00	785,000.00	48,943,000.00
22020801	MOTOR VEHICLE FUEL COST	349,860.00	349,860.00	347,000.00	2,860.00
22020803	PLANT / GENERATOR FUEL COST	30,240,000.00	50,240,000.00	28,704,000.00	21,536,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	-	-
22021001	REFRESHMENT & MEALS	242,550.00	242,550.00	240,000.00	2,550.00
22021002	HONORARIUM & SITTING ALLOWANCE	29,400.00	29,400.00	29,000.00	400.00
22021003	PUBLICITY & ADVERTISEMENTS	53,900.00	53,900.00	45,000.00	8,900.00
22021004	MEDICAL EXPENSES-LOCAL	84,000.00	84,000.00	71,600.00	12,400.00
22021006	POSTAGES & COURIER SERVICES	3,087.00	3,087.00	-	3,087.00

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22021007	WELFARE PACKAGES	595,000.00	595,000.00	587,000.00	8,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	6,405,000.00	6,405,000.00	6,389,000.00	16,000.00
		200,808,597.50	241,808,598.00	87,593,555.47	154,215,042.53
				OCT	
012500500100	Bureau of Manpower Development and Training	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	10,102,056.00	10,102,056.00	6,947,494.00	3,154,562.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,400,000.00	1,400,000.00	315,000.00	1,085,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000.00	700,000.00	50,000.00	650,000.00
22020201	ELECTRICITY CHARGES	840,000.00	840,000.00	170,000.00	670,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,800,000.00	2,800,000.00	900,000.00	1,900,000.00
22020302	BOOKS	1,750,000.00	1,750,000.00	120,000.00	1,630,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,400,000.00	1,400,000.00	415,000.00	985,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,400,000.00	1,400,000.00	505,000.00	895,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,150,000.00	3,150,000.00	635,000.00	2,515,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,450,000.00	2,450,000.00	50,070.00	2,399,930.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,450,000.00	2,450,000.00	410,000.00	2,040,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,100,000.00	2,100,000.00	315,000.00	1,785,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,050,000.00	1,050,000.00	130,000.00	920,000.00
22020501	LOCAL TRAINING	112,000,000.00	40,000,000.00	-	40,000,000.00
22020601	SECURITY SERVICES	1,050,000.00	1,050,000.00	-	1,050,000.00
22020801	MOTOR VEHICLE FUEL COST	1,750,000.00	1,750,000.00	460,000.00	1,290,000.00
22020803	PLANT / GENERATOR FUEL COST	1,050,000.00	1,050,000.00	140,000.00	910,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	70,000.00	70,000.00	200.00	69,800.00
22021001	REFRESHMENT & MEALS	1,400,000.00	1,400,000.00	395,000.00	1,005,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,400,000.00	1,400,000.00	1,310,000.00	90,000.00
22021004	MEDICAL EXPENSES-LOCAL	2,100,000.00	2,100,000.00	-	2,100,000.00
		152,412,056.00	80,412,056.00	13,267,764.00	67,144,292.00
				OCT	
014000100100	Office of the Auditor-General for the State	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	135,559,440.00	135,559,440.00	43,816,151.00	91,743,289.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,095,694.80	10,056,240.00	1,813,300.00	8,242,940.00
22020201	ELECTRICITY CHARGES	441,630.00	441,630.00		441,630.00
22020203	INTERNET ACCESS CHARGES	350,000.00	350,000.00	-	350,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	170,755.20	170,755.00	-	170,755.00
22020205	WATER RATES	80,850.00	80,850.00	40,500.00	40,350.00
22020206	SEWERAGE CHARGES	26,950.00	26,950.00	-	26,950.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,508,500.00	1,508,500.00	597,400.00	911,100.00
22020302	BOOKS	107,800.00	107,800.00	-	107,800.00
22020304	MAGAZINES & PERIODICALS	86,240.00	86,240.00	-	86,240.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	26,950.00	26,950.00	-	26,950.00
22020306	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	7,000,000.00	15,450,000.00	4,421,200.00	11,028,800.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,150,000.00	2,150,000.00	172,300.00	1,977,700.00
22020402	MAINTENANCE OF OFFICE FURNITURE	80,500.00	80,500.00	64,500.00	16,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	123,900.00	10,123,900.00	-	10,123,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	53,900.00	53,900.00	-	53,900.00
22020406	OTHER MAINTENANCE SERVICES	161,700.00	161,700.00	32,500.00	129,200.00
22020501	LOCAL TRAINING	3,500,000.00	2,000,000.00	610,000.00	1,390,000.00
22020602	OFFICE RENT	541,100.00	541,100.00	48,000.00	493,100.00
22020605	CLEANING & FUMIGATION SERVICES	53,900.00	53,900.00	10,000.00	43,900.00
22020701	FINANCIAL CONSULTING	21,000,000.00	41,000,000.00	9,400,000.00	31,600,000.00
22020801	MOTOR VEHICLE FUEL COST	673,400.00	673,400.00	360,000.00	313,400.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	107,800.00	107,800.00	100,000.00	7,800.00
22020803	PLANT / GENERATOR FUEL COST	53,900.00	53,900.00	20,000.00	33,900.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	21,000.00	21,000.00	19,384.00	1,616.00
22021001	REFRESHMENT & MEALS	667,800.00	667,800.00	128,500.00	539,300.00
22021003	PUBLICITY & ADVERTISEMENTS	17,500.00	17,500.00	-	17,500.00
22021004	MEDICAL EXPENSES-LOCAL	29,400.00	540,000.00	-	540,000.00
22021006	POSTAGES & COURIER SERVICES	759,500.00	29,400.00	20,000.00	9,400.00
22021007	WELFARE PACKAGES	210,000.00	759,500.00	489,000.00	270,500.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	840,000.00	210,000.00	-	210,000.00
		182,500,110.00	223,110,655.00	62,162,735.00	160,947,920.00
				OCT	
014000200100	Local Government Audit Department	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	63,399,015.00	63,399,015.00	63,934,479.24	(535,464.24)
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,437,460.00	2,437,460.00	-	2,437,460.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,699,360.00	2,699,360.00	791,000.00	1,908,360.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	35,000.00	35,000.00	31,100.00	3,900.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,434,740.00	1,434,740.00	1,431,000.00	3,740.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	169,050.00	169,050.00	34,000.00	135,050.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	698,250.00	398,250.00	376,500.00	21,750.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	361,179.00	361,179.00	111,250.00	249,929.00
22020501	LOCAL TRAINING	685,020.00	385,020.00	-	385,020.00
22020801	MOTOR VEHICLE FUEL COST	270,480.00	270,480.00	255,000.00	15,480.00
22020803	PLANT / GENERATOR FUEL COST	95,550.00	95,550.00	-	95,550.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020901	BANK CHARGES (OTHER THAN INTEREST)	446.60	447.00	591.81	(144.81)
22021001	REFRESHMENT & MEALS	228,291.00	228,291.00	218,000.00	10,291.00
22021003	PUBLICITY & ADVERTISEMENTS	14,700.00	14,700.00	-	14,700.00
		77,528,541.60	71,928,542.00	67,182,921.05	4,745,620.95
			OCT		
014700100100	Benue State Civil Service Commission	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	4,197,348.00	4,697,348.00	4,483,261.58	214,086.42
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,750,000.00	1,000,000.00	-	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,100,000.00	2,100,000.00	2,064,000.00	36,000.00
22020201	ELECTRICITY CHARGES	1,750,000.00	1,000,000.00	500,000.00	500,000.00
22020203	INTERNET ACCESS CHARGES	1,400,000.00	650,000.00	-	650,000.00
22020205	WATER RATES	140,000.00	140,000.00	141,000.00	(1,000.00)
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,800,000.00	2,300,000.00	1,908,700.00	391,300.00
22020303	NEWSPAPERS	35,000.00	35,000.00	-	35,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,750,000.00	1,000,000.00	994,200.00	5,800.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,500,000.00	2,089,022.00	1,570,000.00	519,022.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,750,000.00	1,750,000.00	977,000.00	773,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,750,000.00	1,000,000.00	570,000.00	430,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	350,000.00	350,000.00	357,000.00	(7,000.00)
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	350,000.00	350,000.00	566,000.00	(216,000.00)
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,800,000.00	1,800,000.00	1,725,000.00	75,000.00
22020406	OTHER MAINTENANCE SERVICES	210,000.00	210,000.00	124,500.00	85,500.00
22020501	LOCAL TRAINING	10,500,000.00	10,500,000.00	6,268,000.00	4,232,000.00
22020601	SECURITY SERVICES	350,000.00	350,000.00	150,000.00	200,000.00
22020605	CLEANING & FUMIGATION SERVICES	210,000.00	210,000.00	45,000.00	165,000.00
22020801	MOTOR VEHICLE FUEL COST	1,400,000.00	1,400,000.00	6,268,000.00	(4,868,000.00)
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,750,000.00	1,750,000.00	357,000.00	1,393,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	700.00	500,700.00	14,427.20	486,272.80
22021001	REFRESHMENT & MEALS	2,800,000.00	1,800,000.00	1,046,000.00	754,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,450,000.00	3,450,000.00	2,123,000.00	1,327,000.00
22021003	PUBLICITY & ADVERTISEMENTS	105,000.00	105,000.00	959,000.00	(854,000.00)
22021004	MEDICAL EXPENSES-LOCAL	280,000.00	280,000.00	7,500.00	272,500.00
22021006	POSTAGES & COURIER SERVICES	26,950.00	26,950.00	350,000.00	(323,050.00)
22021007	WELFARE PACKAGES	700,000.00	1,200,000.00	1,815,000.00	(615,000.00)
		47,204,998.00	42,044,020.00	35,383,588.78	6,660,431.22
			OCT		

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014800100100	Benue State Independent Electoral Commission (BSIEC)	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	202,480,756.32	202,480,756.00	130,627,866.39	71,852,889.61
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,500,000.00	5,500,000.00	1,065,000.00	4,435,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	-	-	-
22020201	ELECTRICITY CHARGES	1,015,000.00	1,015,000.00	60,000.00	955,000.00
22020202	TELEPHONE CHARGES	700,000.00	700,000.00	50,000.00	650,000.00
22020203	INTERNET ACCESS CHARGES	147,000.00	147,000.00	120,000.00	27,000.00
22020205	WATER RATES	378,700.00	378,700.00	138,000.00	240,700.00
22020206	SEWERAGE CHARGES	102,900.00	102,900.00	25,000.00	77,900.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,015,000.00	1,015,000.00	110,000.00	905,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,595,000.00	3,000,000.00	1,400,000.00	1,600,000.00
22020302	BOOKS	269,815.00	269,815.00	100,000.00	169,815.00
22020303	NEWSPAPERS	32,340.00	32,340.00	-	32,340.00
22020304	MAGAZINES & PERIODICALS	102,900.00	102,900.00	50,000.00	52,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	7,000,000.00	3,000,000.00	1,565,000.00	1,435,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	10,500,000.00	5,500,000.00	8,700,000.00	(3,200,000.00)
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,875,000.00	3,375,000.00	1,320,000.00	2,055,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,950,000.00	2,450,000.00	191,000.00	2,259,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,081,500.00	1,081,500.00	158,000.00	923,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,769,500.00	2,269,500.00	130,000.00	2,139,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,100,000.00	1,100,000.00	10,000.00	1,090,000.00
22020406	OTHER MAINTENANCE SERVICES	1,750,000.00	500,000.00	15,000.00	485,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	1,050,000.00	1,050,000.00	-	1,050,000.00
22020501	LOCAL TRAINING	7,000,000.00	3,500,000.00	-	3,500,000.00
22020601	SECURITY SERVICES	21,000,000.00	5,000,000.00	-	5,000,000.00
22020602	OFFICE RENT	8,050,000.00	5,050,000.00	-	5,050,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,715,000.00	1,715,000.00	350,000.00	1,365,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,078,000.00	1,078,000.00	-	1,078,000.00
22020703	LEGAL SERVICES	35,000,000.00	10,000,000.00	100,000.00	9,900,000.00
22020801	MOTOR VEHICLE FUEL COST	3,500,000.00	3,500,000.00	150,000.00	3,350,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,050,000.00	1,050,000.00	190,000.00	860,000.00
22020803	PLANT / GENERATOR FUEL COST	7,000,350.00	3,000,350.00	1,070,000.00	1,930,350.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	70,000.00	70,000.00	7,121.04	62,878.96
22021001	REFRESHMENT & MEALS	7,000,000.00	3,500,000.00	1,128,000.00	2,372,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	8,400,000.00	3,400,000.00	360,000.00	3,040,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,500,000.00	1,500,000.00	70,000.00	1,430,000.00
22021004	MEDICAL EXPENSES-LOCAL	3,500,000.00	1,000,000.00	-	1,000,000.00

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22021006	POSTAGES & COURIER SERVICES	14,000.00	14,000.00	-	14,000.00
22021007	WELFARE PACKAGES	14,350,000.00	4,350,000.00	2,100,000.00	2,250,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,850,000.00	3,850,000.00	-	3,850,000.00
22021041	CONTINGENCY	-	-	-	-
		391,492,761.32	286,647,761.00	151,359,987.43	135,287,773.57
014900100100	Local Government Service Commission	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	20,157,636.00	20,157,636.00	11,234,046.00	8,923,590.00
22020201	ELECTRICITY CHARGES	85,890.00	85,890.00	-	85,890.00
22020203	INTERNET ACCESS CHARGES	600,000.00	600,000.00	-	600,000.00
22020205	WATER RATES	105,000.00	105,000.00	-	105,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	700,000.00	700,000.00	430,000.00	270,000.00
22020303	NEWSPAPERS	42,000.00	42,000.00	-	42,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,050,000.00	1,050,000.00	-	1,050,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,235,850.00	1,235,850.00	155,000.00	1,080,850.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	586,950.00	586,950.00		586,950.00
22020501	LOCAL TRAINING	120,000,000.00	30,000,000.00	107,983,687.00	(77,983,687.00)
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	300,000.00	-	300,000.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	200,000.00	45,000.00	155,000.00
22020803	PLANT / GENERATOR FUEL COST	1,172,969.00	1,172,969.00	-	1,172,969.00
22021001	REFRESHMENT & MEALS	1,035,300.00	535,300.00	38,000.00	497,300.00
		147,271,595.00	56,771,595.00	119,885,733.00	(63,114,138.00)
015600100100	MINISTRY OF ICT AND DIGITAL ECONOMY	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		9,500,000.00		9,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,700,000.00		1,700,000.00
22020102	INTENATIONAL TRAVEL & TRANSPORT : TRAINING		2,250,000.00		2,250,000.00
22020102	INTENATIONAL TRAVEL & TRANSPORT : OTHERS		6,900,000.00		6,900,000.00
22020201	ELECTRICITY CHARGES		1,500,000.00		1,500,000.00
22020202	TELEPHONE CHARGES		113,400.00		113,400.00
22020203	INTERNET ACCESS CHARGES		2,500,000.00		2,500,000.00
22020203	SATELLITE BROADCASTING ACCESS CHARGES		300,000.00		300,000.00
22020205	WATER RATS		100,000.00		100,000.00
22020206	SEWEARAGE CHARGE		50,000.00		50,000.00
22020208	SOFTWARE CHARGES/LICENCE RENEWAL		5,000,000.00		5,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,500,000.00		1,500,000.00
22020331	NEWSPAPER		50,000.00		50,000.00
22020304	MAGAINES & PERIODICALS		50,000.00		50,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		250,000.00		250,000.00

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22020310	TEACHING AIDS/INSTRUCTION MATERIALS		1,850,500.00		1,850,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,134,000.00		3,134,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE		350,000.00		350,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		350,000.00		350,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		200,000.00		200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS		350,000.00		350,000.00
22020406	OTHER MAINTENANCE SERVICES		200,000.00		200,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		3,840,200.00		3,840,200.00
22020501	LOCAL TRAINING-GOOGLE TRAINING		15,000,000.00		15,000,000.00
22020601	SECURITY SERVICES		226,800.00		226,800.00
22020605	CLEANING & FUMIGATION SERVICES		200,000.00		200,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING		20,000,000.00		20,000,000.00
22020801	MOTOR VEHICLE FUEL COST		2,067,000.00		2,067,000.00
22020801	OTHER TRANSPORT EQUIPMENTS FUEL COST		150,000.00		150,000.00
22020803	PLANT / GENERATOR FUEL COST		1,680,400.00		1,680,400.00
22020901	BANK CHARGES (OTHER THAN INTEREST)		35,000.00		35,000.00
22021001	REFRESHMENT & MEALS		750,000.00		750,000.00
22021002	HONORARIUM & SITTING ALLOWANCE		500,000.00		500,000.00
22021003	PUBLICITY & ADVERTISEMENTS		2,000,000.00		2,000,000.00
22021004	MEDICAL EXPENSES-LOCAL		500,000.00		500,000.00
22021006	POSTAGES & COURIER SERVICES		56,700.00		56,700.00
22021007	WELFARE PACKAGES		283,500.00		283,500.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		113,400.00		113,400.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION		283,500.00		283,500.00
22021021	SPECIAL DAYS/CELEBRATIONS		1,500,000.00		1,500,000.00
22040109	GRANTS TO COMMUNITIES/NGOS		500,000.00		500,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS		1,500,000.00		1,500,000.00
			-		
			89,384,400.00		89,384,400.00
016100100100	Office of the Secretary to the State Government	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	1,628,764,998.00	1,628,764,998.00	179,571,309.21	1,449,193,688.79
21020101	NON REGULAR ALLOWANCES	650,000,000.00	800,000,000.00	37,757,795.00	762,242,205.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,800,000.00	2,800,000.00	2,562,000.00	238,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,750,000.00	16,250,000.00	9,298,000.00	6,952,000.00
22020201	ELECTRICITY CHARGES	140,000.00	2,800,000.00	1,519,500.00	1,280,500.00
22020203	INTERNET ACCESS CHARGES	70,000.00	70,000.00	-	70,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,150,000.00	4,150,000.00	4,149,650.00	350.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	808,500.00	808,500.00	43,300.00	765,200.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,400,000.00	1,050,000.00	500,000.00	550,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,050,000.00	1,400,000.00	1,378,500.00	21,500.00

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22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	210,000.00	130,210,000.00	130,120,000.00	90,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,960,000.00	1,960,000.00	-	1,960,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,050,000.00	1,050,000.00	20,000.00	1,030,000.00
22020406	OTHER MAINTENANCE SERVICES	140,000.00	140,000.00	133,000.00	7,000.00
22020601	SECURITY SERVICES	1,400,000.00	5,760,000.00	5,750,000.00	10,000.00
22020605	CLEANING & FUMIGATION SERVICES	70,000.00	70,000.00	-	70,000.00
22020801	MOTOR VEHICLE FUEL COST	4,200,000.00	4,200,000.00	1,957,750.00	2,242,250.00
22020803	PLANT / GENERATOR FUEL COST	2,800,000.00	5,300,000.00	2,480,000.00	2,820,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	140,000.00	140,000.00	84,329.00	55,671.00
22021001	REFRESHMENT & MEALS	7,000,000.00	200,000,000.00	196,410,500.00	3,589,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	350,000,000.00	550,000,000.00	420,690,000.00	129,310,000.00
22021003	PUBLICITY & ADVERTISEMENTS	294,000.00	294,000.00	-	294,000.00
22021004	MEDICAL EXPENSES-LOCAL	102,900.00	102,900.00	-	102,900.00
22021006	POSTAGES & COURIER SERVICES	70,000.00	70,000.00	-	70,000.00
22021007	WELFARE PACKAGES	-	-	-	-
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	350,000.00	350,000.00	-	350,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	350,000,000.00	550,000,000.00	400,050,000.00	149,950,000.00
22070101	PAYMENTFROM CRF TO FUNDMDAs RECURRENT EXPENDITURE	169,400,000.00	319,400,000.00	159,720,765.05	159,679,234.95
		3,186,120,398.00	4,227,140,398.00	1,554,196,398.26	2,672,943,999.74
016100200100	Bureau of Political - SSG	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	70,000.00	70,000.00	-	70,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	140,000.00	140,000.00	55,750.00	84,250.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	808,500.00	508,500.00	100,000.00	408,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	70,000.00	70,000.00	-	70,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	70,000.00	70,000.00	-	70,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	70,000.00	70,000.00	-	70,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,100,000.00	1,100,000.00	-	1,100,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	53,900.00	53,900.00	-	53,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	35,000.00	35,000.00	-	35,000.00
22020501	LOCAL TRAINING	2,800,000.00	1,500,000.00	-	1,500,000.00
22020801	MOTOR VEHICLE FUEL COST	175,000.00	175,000.00	105,180.00	69,820.00
22020803	PLANT / GENERATOR FUEL COST	210,000.00	210,000.00	-	210,000.00
22021001	REFRESHMENT & MEALS	175,000.00	175,000.00	39,070.00	135,930.00
22021004	MEDICAL EXPENSES-LOCAL	70,000.00	70,000.00	-	70,000.00
22021007	WELFARE PACKAGES	140,000.00	140,000.00	-	140,000.00
		6,987,400.00	4,387,400.00	300,000.00	4,087,400.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

			OCT		
016100300100	Bureau of Research and Policy Analysis (REPA) - SSG	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	135,975.00	135,975.00	-	135,975.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	124,950.00	124,950.00	-	124,950.00
22020402	MAINTENANCE OF OFFICE FURNITURE	28,000.00	28,000.00	-	28,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	-	-	-
22020501	LOCAL TRAINING	56,000.00	56,000.00	-	56,000.00
22020801	MOTOR VEHICLE FUEL COST	238,875.00	238,875.00	-	238,875.00
22021001	REFRESHMENT & MEALS	140,000.00	140,000.00	-	140,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	140,000.00	140,000.00	-	140,000.00
		863,800.00	863,800.00	-	863,800.00

016100400100	Office of the Secretary to State Government - (EXCO)	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
22020204	SATELLITE BROADCASTING ACCESS CHARGES	80,500.00	80,500.00	42,140.00	38,360.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,750,000.00	2,250,000.00	2,212,000.00	38,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	280,000.00	280,000.00	240,000.00	40,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	420,000.00	420,000.00	406,684.00	13,316.00
22020309	UNIFORMS & OTHER CLOTHING	140,000.00	140,000.00	114,700.00	25,300.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	571,200.00	571,200.00	470,000.00	101,200.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	385,000.00	385,000.00	300,000.00	85,000.00
22020801	MOTOR VEHICLE FUEL COST	1,225,000.00	1,225,000.00	1,501,500.00	(276,500.00)
22021001	REFRESHMENT & MEALS	5,353,600.00	5,853,600.00	8,143,560.00	(2,899,960.00)
22021002	HONORARIUM & SITTING ALLOWANCE	1,400,000.00	1,400,000.00	1,910,000.00	(510,000.00)
		11,605,300.00	12,605,300.00	15,340,584.00	(2,735,284.00)

			OCT		
016100500100	Liaison Office Lagos	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	996,660.00	500,000.00	105,000.00	395,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,234,400.00	2,234,400.00	285,000.00	1,949,400.00
22020201	ELECTRICITY CHARGES	117,600.00	117,600.00	53,500.00	64,100.00
22020202	TELEPHONE CHARGES	155,820.00	155,820.00	30,000.00	125,820.00
22020203	INTERNET ACCESS CHARGES	158,025.00	158,025.00	30,000.00	128,025.00
22020205	WATER RATES	140,000.00	140,000.00	50,000.00	90,000.00
22020206	SEWERAGE CHARGES	44,800.00	44,800.00	-	44,800.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	812,616.00	512,616.00	48,000.00	464,616.00
22020303	NEWSPAPERS	52,500.00	52,500.00	-	52,500.00
22020304	MAGAZINES & PERIODICALS	8,400.00	8,400.00	-	8,400.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	275,800.00	275,800.00	-	275,800.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,072,200.00	3,572,200.00	399,100.00	3,173,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,736,000.00	1,236,000.00	-	1,236,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,472,000.00	1,972,000.00	100,000.00	1,872,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	350,000.00	350,000.00	-	350,000.00
22020601	SECURITY SERVICES	168,000.00	168,000.00	40,000.00	128,000.00

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22020603	RESIDENTIAL RENT	2,695,000.00	2,695,000.00	-	2,695,000.00
22020605	CLEANING & FUMIGATION SERVICES	29,400.00	29,400.00	-	29,400.00
22020801	MOTOR VEHICLE FUEL COST	1,400,000.00	1,900,000.00	310,000.00	1,590,000.00
22020803	PLANT / GENERATOR FUEL COST	147,000.00	147,000.00	-	147,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	24,500.00	24,500.00	4,869.78	19,630.22
22021001	REFRESHMENT & MEALS	350,000.00	350,000.00	30,000.00	320,000.00
22021003	PUBLICITY & ADVERTISEMENTS	55,860.00	55,860.00	-	55,860.00
22021004	MEDICAL EXPENSES-LOCAL	253,225.00	253,225.00	-	253,225.00
22021006	POSTAGES & COURIER SERVICES	245,000.00	245,000.00	15,000.00	230,000.00
22021007	WELFARE PACKAGES	595,350.00	595,350.00	-	595,350.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	220,500.00	220,500.00	-	220,500.00
		21,810,656.00	18,013,996.00	1,500,469.78	16,513,526.22
				OCT	
016100600100	Liaison Office Kaduna	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000.00	700,000.00	150,000.00	550,000.00
22020201	ELECTRICITY CHARGES	147,000.00	147,000.00	20,000.00	127,000.00
22020203	INTERNET ACCESS CHARGES	210,000.00	210,000.00	72,300.00	137,700.00
22020205	WATER RATES	73,500.00	73,500.00	20,000.00	53,500.00
22020206	SEWERAGE CHARGES	175,000.00	175,000.00	-	175,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,026,060.00	1,026,060.00	465,000.00	561,060.00
22020303	NEWSPAPERS	18,522.00	18,522.00	-	18,522.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	254,310.00	254,310.00	-	254,310.00
22020309	UNIFORMS & OTHER CLOTHING	95,550.00	95,550.00	-	95,550.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,750,000.00	1,250,000.00	400,000.00	850,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	140,000.00	140,000.00	120,850.00	19,150.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	350,000.00	336,000.00	14,000.00
22020406	OTHER MAINTENANCE SERVICES	140,000.00	140,000.00	-	140,000.00
22020601	SECURITY SERVICES	249,900.00	249,900.00	-	249,900.00
22020603	RESIDENTIAL RENT	2,100,000.00	2,100,000.00	-	2,100,000.00
22020605	CLEANING & FUMIGATION SERVICES	70,000.00	70,000.00	-	70,000.00
22020801	MOTOR VEHICLE FUEL COST	1,401,204.00	1,401,204.00	280,850.00	1,120,354.00
22020803	PLANT / GENERATOR FUEL COST	346,794.00	346,794.00	-	346,794.00
22020806	COOKING GAS/FUEL COST	70,000.00	70,000.00	-	70,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	7,000.00	7,000.00	-	7,000.00
22021001	REFRESHMENT & MEALS	1,050,000.00	550,000.00	70,000.00	480,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,050,000.00	550,000.00	-	550,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22021004	MEDICAL EXPENSES-LOCAL	245,000.00	245,000.00	10,000.00	235,000.00
22021007	WELFARE PACKAGES	350,000.00	350,000.00	50,000.00	300,000.00
		12,019,840.00	10,519,840.00	1,995,000.00	8,524,840.00
				OCT	
016100700100	Liaison Office Abuja/Lodge	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	560,000.00	560,000.00	-	560,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,400,000.00	1,400,000.00	280,000.00	1,120,000.00
22020201	ELECTRICITY CHARGES	2,800,000.00	2,800,000.00	316,000.00	2,484,000.00
22020202	TELEPHONE CHARGES	70,000.00	70,000.00	-	70,000.00
22020203	INTERNET ACCESS CHARGES	227,500.00	227,500.00	11,000.00	216,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	770,000.00	770,000.00	398,465.48	371,534.52
22020205	WATER RATES	490,000.00	490,000.00	-	490,000.00
22020206	SEWERAGE CHARGES	2,450,000.00	1,950,000.00	-	1,950,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,200,000.00	2,200,000.00	168,350.00	2,031,650.00
22020401	MAINTENANCE OFMOTOR VEHICLE / TRANSPORTEQUIPMENT	9,800,000.00	7,800,000.00	223,500.00	7,576,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00	-	350,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,800,000.00	1,800,000.00	27,000.00	1,773,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	280,000.00	280,000.00	-	280,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,400,000.00	1,400,000.00	180,000.00	1,220,000.00
22020406	OTHER MAINTENANCE SERVICES	700,000.00	700,000.00	343,000.00	357,000.00
22020603	RESIDENTIAL RENT	37,800,000.00	63,200,000.00	2,185,000.00	61,015,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,400,000.00	1,400,000.00	5,000.00	1,395,000.00
22020801	MOTOR VEHICLE FUEL COST	5,600,000.00	5,600,000.00	515,000.00	5,085,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	350,000.00	350,000.00	-	350,000.00
22020803	PLANT / GENERATOR FUEL COST	8,400,000.00	8,400,000.00	1,825,000.00	6,575,000.00
22020806	COOKING GAS/FUEL COST	140,000.00	140,000.00	-	140,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	70,000.00	70,000.00	1,550.50	68,449.50
22021001	REFRESHMENT & MEALS	11,200,000.00	11,200,000.00	5,980,850.00	5,219,150.00
22021007	WELFARE PACKAGES	2,800,000.00	2,800,000.00	371,034.52	2,428,965.48
		96,057,500.00	115,957,500.00	12,830,750.50	103,126,749.50
				OCT	
021500100100	Ministry of Agriculture and Natural Resources	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
21010101	SALARY	453,282,658.68	468,282,659.00	461,579,269.23	6,703,389.77
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,800,000.00	1,800,000.00	1,800,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,360,000.00	3,860,000.00	3,057,400.00	802,600.00

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22020201	ELECTRICITY CHARGES	1,400,000.00	1,400,000.00	1,175,000.00	225,000.00
22020205	WATER RATES	350,000.00	350,000.00	-	350,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,100,000.00	1,600,000.00	1,220,700.00	379,300.00
22020302	BOOKS	214,636.80	214,637.00	-	214,637.00
22020303	NEWSPAPERS	70,000.00	70,000.00	-	70,000.00
22020304	MAGAZINES & PERIODICALS	70,000.00	70,000.00	-	70,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,400,000.00	900,000.00	191,400.00	708,600.00
22020306	PRINTING OF SECURITY DOCUMENTS	70,000.00	70,000.00	-	70,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	290,228.40	290,228.00	-	290,228.00
22020309	UNIFORMS & OTHER CLOTHING	73,500.00	73,500.00	-	73,500.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	159,460.00	159,460.00	-	159,460.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	175,000.00	175,000.00	-	175,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,100,000.00	1,350,000.00	290,600.00	1,059,400.00
22020402	MAINTENANCE OF OFFICE FURNITURE	175,000.00	175,000.00	91,200.00	83,800.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,801,731.00	3,801,731.00	1,075,000.00	2,726,731.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	742,350.00	742,350.00	265,200.00	477,150.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	295,680.00	295,680.00	98,500.00	197,180.00
22020406	OTHER MAINTENANCE SERVICES	70,000.00	70,000.00	25,000.00	45,000.00
22020408	MAINTENANCE OF SEA BOATS	56,918.40	56,918.00	-	56,918.00
22020501	LOCAL TRAINING	1,400,000.00	900,000.00	-	900,000.00
22020601	SECURITY SERVICES	210,000.00	210,000.00	-	210,000.00
22020705	ARCHITECTURAL SERVICES	184,800.00	184,800.00	-	184,800.00
22020706	SURVEYING SERVICES	210,000.00	210,000.00	-	210,000.00
22020801	MOTOR VEHICLE FUEL COST	2,450,000.00	1,950,000.00	660,000.00	1,290,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	700,000.00	450,000.00	200,000.00	250,000.00
22020803	PLANT / GENERATOR FUEL COST	140,000.00	40,000.00	50,000.00	(10,000.00)
22020804	AIRCRAFT FUEL COST	-	-	-	-
22020805	SEA BOAT FUEL COST	140,000.00	140,000.00	-	140,000.00
22020806	COOKING GAS/FUEL COST	140,000.00	140,000.00	-	140,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,500.00	3,500.00	-	3,500.00
22021001	REFRESHMENT & MEALS	1,461,915.00	961,915.00	940,000.00	21,915.00
22021002	HONORARIUM & SITTING ALLOWANCE	875,000.00	875,000.00	500,000.00	375,000.00
22021003	PUBLICITY & ADVERTISEMENTS	532,840.00	532,840.00	-	532,840.00
22021004	MEDICAL EXPENSES-LOCAL	230,440.00	230,440.00	-	230,440.00
22021006	POSTAGES & COURIER SERVICES	27,720.00	27,720.00	-	27,720.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	211,960.00	211,960.00	-	211,960.00
22021009	SPORTING ACTIVITIES	70,000.00	70,000.00	-	70,000.00

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22021021	SPECIAL DAYS/CELEBRATIONS	2,819,600.00	2,319,600.00	2,000,000.00	319,600.00
22021042	RECURRENT ADJUSTMENT	245,000,000.00	5,000,000.00	4,500,000.00	500,000.00
		733,864,938.28	500,264,938.00	479,719,269.23	20,545,668.77
021502100100	Akperan Orshi Polytechnic, Yandev.	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY	1,155,977,970.00	1,155,977,970.00	1,086,571,411.47	69,406,558.53
21020101	NON REGULAR ALLOWANCES	10,000,000.00	10,000,000.00	9,969,406.51	30,593.49
21020201	NHIS CONTRIBUTION	-	-	-	-
21020202	CONTRIBUTORY PENSION	-	-	-	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,750,000.00	1,750,000.00	163,000.00	1,587,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,850,000.00	6,850,000.00	4,481,500.00	2,368,500.00
22020201	ELECTRICITY CHARGES	3,150,000.00	3,650,000.00	2,414,320.32	1,235,679.68
22020202	TELEPHONE CHARGES	175,000.00	175,000.00	180,000.00	(5,000.00)
22020203	INTERNET ACCESS CHARGES	3,500,000.00	3,500,000.00	902,150.00	2,597,850.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	420,000.00	420,000.00	13,200.00	406,800.00
22020205	WATER RATES	1,400,000.00	1,400,000.00	32,000.00	1,368,000.00
22020206	SEWERAGE CHARGES	350,000.00	350,000.00	-	350,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,479,555.00	2,979,555.00	1,660,350.00	1,319,205.00
22020302	BOOKS	350,000.00	350,000.00	55,900.00	294,100.00
22020303	NEWSPAPERS	350,000.00	350,000.00	12,000.00	338,000.00
22020304	MAGAZINES & PERIODICALS	210,000.00	210,000.00	-	210,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,150,000.00	5,150,000.00	2,691,640.00	2,458,360.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,616,095.00	3,616,095.00	20,000.00	3,596,095.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	700,000.00	700,000.00	190,000.00	510,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	350,000.00	350,000.00	-	350,000.00
22020309	UNIFORMS & OTHER CLOTHING	700,000.00	700,000.00	-	700,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	350,000.00	350,000.00	22,500.00	327,500.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	525,000.00	525,000.00	-	525,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,750,000.00	1,750,000.00	449,300.00	1,300,700.00
22020402	MAINTENANCE OF OFFICE FURNITURE	245,000.00	245,000.00	-	245,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	576,660.00	1,076,660.00	690,350.00	386,310.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	875,000.00	875,000.00	98,350.00	776,650.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,059,702.00	1,059,702.00	271,920.00	787,782.00
22020406	OTHER MAINTENANCE SERVICES	350,000.00	850,000.00	743,800.00	106,200.00
22020413	MINOR ROAD MAINTENANCE	1,400,000.00	1,400,000.00	-	1,400,000.00
22020501	LOCAL TRAINING	296,224,933.20	28,700,000.00	3,529,983.25	25,170,016.75
22020601	SECURITY SERVICES	5,950,000.00	5,950,000.00	348,200.00	5,601,800.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020605	CLEANING & FUMIGATION SERVICES	385,000.00	385,000.00	184,000.00	201,000.00
22020701	FINANCIAL CONSULTING	8,132,600.00	8,132,600.00	790,000.00	7,342,600.00
22020702	INFORMATION TECHNOLOGY CONSULTING	350,000.00	350,000.00	54,500.00	295,500.00
22020703	LEGAL SERVICES	0.00	-	-	-
22020705	ARCHITECTURAL SERVICES	4,065,950.00	2,915,950.00	-	2,915,950.00
22020801	MOTOR VEHICLE FUEL COST	3,500,000.00	4,000,000.00	5,824,300.00	(1,824,300.00)
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	175,000.00	175,000.00	30,000.00	145,000.00
22020803	PLANT / GENERATOR FUEL COST	700,000.00	700,000.00	285,600.00	414,400.00
22020806	COOKING GAS/FUEL COST	70,000.00	300,000.00	210,000.00	90,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	245,000.00	245,000.00	148,211.97	96,788.03
22020902	INSURANCE PREMIUM	7,000,000.00	7,000,000.00	-	7,000,000.00
22021001	REFRESHMENT & MEALS	2,450,000.00	2,450,000.00	-	2,450,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,500,000.00	6,500,000.00	3,785,500.00	2,714,500.00
22021003	PUBLICITY & ADVERTISEMENTS	1,137,045.00	1,137,045.00	693,000.00	444,045.00
22021004	MEDICAL EXPENSES-LOCAL	525,000.00	525,000.00	53,550.00	471,450.00
22021006	POSTAGES & COURIER SERVICES	105,000.00	105,000.00	5,000.00	100,000.00
22021007	WELFARE PACKAGES	6,947,647.00	6,947,647.00	2,777,000.00	4,170,647.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	952,000.00	952,000.00	-	952,000.00
22021009	SPORTING ACTIVITIES	1,750,000.00	1,750,000.00	56,000.00	1,694,000.00
22021010	DIRECT TEACHING & LABORATORY COST	350,000.00	350,000.00	-	350,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	350,000.00	350,000.00	-	350,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	3,500,000.00	3,500,000.00	270,000.00	3,230,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	700,000.00	700,000.00	-	700,000.00
		1,547,675,157.20	1,290,730,224.00	1,130,677,943.52	160,052,280.48
				OCT	
021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
21010101	SALARY	132,187,521.60	92,187,522.00	69,727,022.40	22,460,499.60
21020101	NON REGULAR ALLOWANCES	5,000,000.00	5,000,000.00	-	5,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,300,000.00	3,300,000.00	4,226,500.00	(926,500.00)
22020201	ELECTRICITY CHARGES	700,000.00	700,000.00	365,000.00	335,000.00
22020203	INTERNET ACCESS CHARGES	1,050,000.00	550,000.00	465,000.00	85,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	420,000.00	420,000.00	44,000.00	376,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,120,000.00	620,000.00	364,200.00	255,800.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,400,000.00	900,000.00	2,878,600.00	(1,978,600.00)
22020405	MAINTENANCE OF PLANTS/GENERATORS	700,000.00	700,000.00	416,700.00	283,300.00
22020406	OTHER MAINTENANCE SERVICES	700,000.00	500,000.00	640,800.00	(140,800.00)

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020501	LOCAL TRAINING	3,150,000.00	2,150,000.00	1,500,000.00	650,000.00
22020605	CLEANING & FUMIGATION SERVICES	700,000.00	700,000.00	140,500.00	559,500.00
22020801	MOTOR VEHICLE FUEL COST	3,605,000.00	2,105,000.00	70,000.00	2,035,000.00
22020803	PLANT / GENERATOR FUEL COST	665,000.00	665,000.00	2,004,200.00	(1,339,200.00)
22020901	BANK CHARGES (OTHER THAN INTEREST)	56,000.00	56,000.00	13,586.68	42,413.32
		157,753,521.60	110,553,522.00	82,856,109.08	27,697,412.92
				OCT	
022000100100	Ministry of Finance	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
21010101	SALARY	113,008,899.00	113,008,899.00	97,648,509.93	15,360,389.07
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,245,000.00	9,245,000.00	5,224,840.00	4,020,160.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	17,500,000.00	17,500,000.00	7,952,800.00	9,547,200.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	9,800,000.00	14,800,000.00	9,322,492.00	5,477,508.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	280,000,000.00	580,000,000.00	637,678,481.32	(57,678,481.32)
22020201	ELECTRICITY CHARGES	140,000.00	140,000.00	-	140,000.00
22020202	TELEPHONE CHARGES	350,000.00	350,000.00	-	350,000.00
22020203	INTERNET ACCESS CHARGES	4,200,000.00	2,200,000.00	220,000.00	1,980,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	70,000.00	70,000.00	-	70,000.00
22020205	WATER RATES	70,000.00	70,000.00	50,000.00	20,000.00
22020206	SEWERAGE CHARGES	35,000.00	35,000.00	-	35,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	17,500,000.00	27,500,000.00	27,052,000.00	448,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,000,000.00	30,000,000.00	31,427,840.00	(1,427,840.00)
22020302	BOOKS	350,000.00	350,000.00	-	350,000.00
22020303	NEWSPAPERS	88,200.00	88,200.00	20,000.00	68,200.00
22020304	MAGAZINES & PERIODICALS	105,000.00	105,000.00	-	105,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	7,000,000.00	7,000,000.00	4,478,800.00	2,521,200.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	44,100,000.00	24,100,000.00	177,502,532.00	(153,402,532.00)
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,200,000.00	4,200,000.00	3,520,400.00	679,600.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,750,000.00	1,750,000.00	90,000.00	1,660,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,462,860.00	1,462,860.00	476,500.00	986,360.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,400,000.00	12,400,000.00	10,636,250.00	1,763,750.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,400,000.00	1,400,000.00	155,500.00	1,244,500.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	140,000.00	140,000.00	-	140,000.00
22020501	LOCAL TRAINING	927,850.00	2,427,850.00	2,381,630.00	46,220.00
22020502	INTERNATIONAL TRAINING	7,000,000.00	2,000,000.00	-	2,000,000.00
22020601	SECURITY SERVICES	499,800.00	499,800.00	569,000.00	(69,200.00)

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020605	CLEANING & FUMIGATION SERVICES	2,940,000.00	2,940,000.00	-	2,940,000.00
22020701	FINANCIAL CONSULTING	64,349,950.00	2,564,349,950.00	1,821,019,167.17	743,330,782.83
22020702	INFORMATION TECHNOLOGY CONSULTING	3,500,000.00	18,500,000.00	6,000,000.00	12,500,000.00
22020709	AUDITING OF ACCOUNTS	1,750,000.00	2,750,000.00	1,280,000.00	1,470,000.00
22020801	MOTOR VEHICLE FUEL COST	577,101.00	2,577,101.00	28,081,000.00	(25,503,899.00)
22020803	PLANT / GENERATOR FUEL COST	4,760,000.00	204,760,000.00	148,333,000.00	56,427,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,050,000.00	1,050,000.00	42,906.45	1,007,093.55
22020902	INSURANCE PREMIUM	7,000,000.00	2,000,000.00	-	2,000,000.00
22021001	REFRESHMENT & MEALS	4,736,970.00	4,736,970.00	554,600.00	4,182,370.00
22021002	HONORARIUM & SITTING ALLOWANCE	700,000.00	700,000.00	-	700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,830,710.00	1,830,710.00	1,548,000.00	282,710.00
22021004	MEDICAL EXPENSES-LOCAL	700,000.00	700,000.00	150,000.00	550,000.00
22021006	POSTAGES & COURIER SERVICES	350,000.00	350,000.00	-	350,000.00
22021007	WELFARE PACKAGES	14,000,000.00	30,000,000.00	14,725,000.00	15,275,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	700,000.00	700,000.00	2,513,480.00	(1,813,480.00)
22021008	RECURRENT ADJUSTMENT	73,500,000.00	93,500,000.00	82,000,133.00	11,499,867.00
22040109	SPECIAL DAYS/CELEBRATIONS	12,600,000.00	12,600,000.00	8,282,100.00	4,317,900.00
22050101	GRANTS TO COMMUNITIES/NGOs	3,028,200.00	1,028,200.00	-	1,028,200.00
22070105	SUBSIDY TO GOVERNMENT OWNED COMPANIES	14,000,000.00	4,000,000.00	18,900,000.00	(14,900,000.00)
	TRANSFER TO SERVICE WIDE VOTE	7,000,000,000.00	4,000,000,000.00	-	4,000,000,000.00
		7,746,415,540.00	7,801,915,540.00	3,149,836,961.87	4,652,078,578.13
022000700100				OCT	
21010101	Office of the Accountant-General	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
21030103	SALARY	308,021,123.76	308,021,123.76	263,012,404.65	45,008,719.11
22020101	DEATH BENEFITS	1,000,000.00	1,000,000.00	-	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	72,800,000.00	22,800,000.00	50,000.00	22,750,000.00
22020202	LOCAL TRAVEL & TRANSPORT: OTHERS	4,480,000.00	4,480,000.00	1,142,120.00	3,337,880.00
22020203	TELEPHONE CHARGES	43,120.00	43,120.00	20,000.00	23,120.00
22020208	INTERNET ACCESS CHARGES	3,360,000.00	3,360,000.00	80,000.00	3,280,000.00
22020301	SOFTWARE CHARGES/ LICENSE RENEWAL	2,800,000.00	2,800,000.00	-	2,800,000.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,000,000.00	14,000,000.00	9,064,300.00	4,935,700.00
22020305	BOOKS	168,000.00	168,000.00	-	168,000.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	2,156,000.00	2,156,000.00	-	2,156,000.00
22020312	PRINTING OF SECURITY DOCUMENTS	16,800,000.00	10,800,000.00	4,610,000.00	6,190,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020401	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	8,624,000.00	8,624,000.00	-	8,624,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,156,000.00	2,156,000.00	532,000.00	1,624,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	2,371,600.00	2,371,600.00	268,000.00	2,103,600.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,120,000.00	1,120,000.00	48,500.00	1,071,500.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,480,000.00	4,480,000.00	1,116,500.00	3,363,500.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	1,293,600.00	1,293,600.00	90,000.00	1,203,600.00
22020501	OTHER MAINTENANCE SERVICES	1,293,600.00	1,293,600.00	889,500.00	404,100.00
22020602	LOCAL TRAINING	25,760,000.00	5,760,000.00	-	5,760,000.00
22020701	OFFICE RENT	10,500,000.00	10,500,000.00	-	10,500,000.00
22020702	FINANCIAL CONSULTING	2,800,000.00	2,800,000.00	-	2,800,000.00
22020801	INFORMATION TECHNOLOGY CONSULTING	78,120,000.00	38,120,000.00	-	38,120,000.00
22020802	MOTOR VEHICLE FUEL COST	3,500,000.00	3,500,000.00	1,149,000.00	2,351,000.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	1,680,000.00	1,680,000.00	-	1,680,000.00
22020901	PLANT / GENERATOR FUEL COST	1,120,000.00	1,120,000.00	1,115,000.00	5,000.00
22020904	BANK CHARGES (OTHER THAN INTEREST)	12,322,789.50	6,822,790.00	354,874.59	6,467,915.41
22021001	OTHER CRF BANK CHARGES	163,837,493.40	1,062,631,595.00	622,099,457.09	440,532,137.91
22021002	REFRESHMENT & MEALS	11,646,740.00	6,646,740.00	5,206,100.00	1,440,640.00
22021003	HONORARIUM & SITTING ALLOWANCE	1,680,000.00	1,680,000.00	430,000.00	1,250,000.00
22021004	PUBLICITY & ADVERTISEMENTS	3,234,000.00	3,234,000.00	460,000.00	2,774,000.00
22021006	MEDICAL EXPENSES-LOCAL	2,800,000.00	2,800,000.00	890,000.00	1,910,000.00
22021008	POSTAGES & COURIER SERVICES	210,000.00	210,000.00	40,000.00	170,000.00
22070101	SUBSCRIPTION TO PROFESSIONAL BODIES	44,800,000.00	20,800,000.00	-	20,800,000.00
	PAYMENT FROM CRF TO FUND MDAs RECURRENT EXPENDITURE	-	-	-	-
		810,978,066.66	1,559,272,168.76	912,667,756.33	646,604,412.43
022000700500				OCT	
21010101	Debt Management Office	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	SALARY	9,514,908.00	9,514,908.00	-	9,514,908.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	700,000.00	700,000.00	-	700,000.00
22020203	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000.00	700,000.00	-	700,000.00
22020208	INTERNET ACCESS CHARGES	455,000.00	455,000.00	-	455,000.00
22020301	SOFTWARE CHARGES/ LICENSE RENEWAL	140,000.00	140,000.00	-	140,000.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	490,000.00	490,000.00	-	490,000.00
22020305	BOOKS	70,000.00	70,000.00	-	70,000.00
22020401	PRINTING OF NON SECURITY DOCUMENTS	1,400,000.00	1,400,000.00	300,000.00	1,100,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	350,000.00	350,000.00	-	350,000.00
22020404	MAINTENANCE OF OFFICE FURNITURE	210,000.00	210,000.00	-	210,000.00
22020406	MAINTENANCE OF OFFICE / IT EQUIPMENTS	420,000.00	420,000.00	-	420,000.00

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22020501	OTHER MAINTENANCE SERVICES	350,000.00	350,000.00	-	350,000.00
22020605	LOCAL TRAINING	700,000.00	700,000.00	-	700,000.00
22020702	CLEANING & FUMIGATION SERVICES	84,000.00	84,000.00	-	84,000.00
22020801	INFORMATION TECHNOLOGY CONSULTING	700,000.00	700,000.00	-	700,000.00
22020901	MOTOR VEHICLE FUEL COST	350,000.00	350,000.00	-	350,000.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	35,000.00	35,000.00	-	35,000.00
22021002	REFRESHMENT & MEALS	350,000.00	350,000.00	-	350,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	1,400,000.00	1,400,000.00	-	1,400,000.00
22021004	PUBLICITY & ADVERTISEMENTS	175,000.00	175,000.00	-	175,000.00
22021006	MEDICAL EXPENSES-LOCAL	140,000.00	140,000.00	-	140,000.00
22021006	POSTAGES & COURIER SERVICES	70,000.00	70,000.00	-	70,000.00
22021007	WELFARE PACKAGES	70,000.00	70,000.00	-	70,000.00
22060102	FOREIGN INTEREST / DISCOUNT - SHORT TERM BORROWING	63,000,000.00	113,000,000.00	78,920,938.01	34,079,061.99
22060202	DOMESTIC INTEREST / DISCOUNT - LONG TERM BORROWING	10,427,784,701.88	7,427,784,702.00	929,806,374.27	6,497,978,327.73
22060202	DOMESTIC INTEREST/DISCOUNT-SHORT TERM BORROWING:Salary and other Staff Claims Arrears		5,200,000,000.00		5,200,000,000.00
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWING	245,000,000.00	445,000,000.00	716,628,358.54	(271,628,358.54)
22060402	DOMESTIC INTEREST / PRINCIPAL - LONG TERM BORROWING	10,400,000,000.00	6,400,000,000.00	4,567,128,611.79	1,832,871,388.21
		21,154,658,609.88	19,604,658,610.00	6,292,784,282.61	13,311,874,327.39
022000800100				OCT	
21010101	Benue State Internal Revenue Service (BIRS)	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21020101	SALARY	427,440,499.00	467,440,499.00	456,878,884.48	10,561,614.52
22020101	NON REGULAR ALLOWANCES	4,166,500.00	4,166,500.00	-	4,166,500.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	17,500,000.00	27,500,000.00	27,398,543.00	101,457.00
22020103	LOCAL TRAVEL & TRANSPORT: OTHERS	17,500,000.00	27,500,000.00	24,211,712.00	3,288,288.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	10,500,000.00	10,500,000.00	10,000,000.00	500,000.00
22020201	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	7,000,000.00	7,000,000.00	-
22020202	ELECTRICITY CHARGES	7,000,000.00	7,000,000.00	5,923,631.01	1,076,368.99
22020203	TELEPHONE CHARGES	2,100,000.00	2,600,000.00	2,050,000.00	550,000.00
22020205	INTERNET ACCESS CHARGES	7,000,000.00	7,000,000.00	3,640,000.00	3,360,000.00
22020206	WATER RATES	1,400,000.00	2,400,000.00	1,350,000.00	1,050,000.00
22020208	SEWERAGE CHARGES	70,000.00	70,000.00	-	70,000.00
22020301	SOFTWARE CHARGES/ LICENSE RENEWAL	77,000,000.00	77,000,000.00	76,431,800.00	568,200.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	28,000,000.00	35,000,000.00	32,907,500.00	2,092,500.00

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22020303	BOOKS	350,000.00	350,000.00	-	350,000.00
22020304	NEWSPAPERS	700,000.00	700,000.00	320,000.00	380,000.00
22020305	MAGAZINES & PERIODICALS	70,000.00	70,000.00	-	70,000.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	42,000,000.00	42,000,000.00	41,883,500.00	116,500.00
22020309	PRINTING OF SECURITY DOCUMENTS	3,500,000.00	3,500,000.00	3,049,000.00	451,000.00
22020401	UNIFORMS & OTHER CLOTHING	10,500,000.00	10,500,000.00	10,000,000.00	500,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	21,000,000.00	31,000,000.00	30,662,800.00	337,200.00
22020403	MAINTENANCE OF OFFICE FURNITURE	3,500,000.00	3,500,000.00	2,400,000.00	1,100,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,000,000.00	7,000,000.00	6,740,550.00	259,450.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,400,000.00	1,400,000.00	649,750.00	750,250.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	8,400,000.00	8,400,000.00	8,251,000.00	149,000.00
22020501	OTHER MAINTENANCE SERVICES	7,000,000.00	7,000,000.00	6,932,320.00	67,680.00
22020502	LOCAL TRAINING	28,000,000.00	28,000,000.00	27,840,000.00	160,000.00
22020601	INTERNATIONAL TRAINING	7,000,000.00	7,000,000.00	7,000,000.00	-
22020602	SECURITY SERVICES	67,900,000.00	107,900,000.00	161,108,750.00	(53,208,750.00)
22020605	OFFICE RENT	10,500,000.00	19,000,000.00	17,309,000.00	1,691,000.00
22020701	CLEANING & FUMIGATION SERVICES	30,800,000.00	30,800,000.00	30,794,250.00	5,750.00
22020702	FINANCIAL CONSULTING	70,000,000.00	70,000,000.00	197,504,770.53	(127,504,770.53)
22020703	INFORMATION TECHNOLOGY CONSULTING	3,500,000.00	3,500,000.00	-	3,500,000.00
22020801	LEGAL SERVICES	28,000,000.00	31,000,000.00	30,856,670.44	143,329.56
22020802	MOTOR VEHICLE FUEL COST	28,000,000.00	78,000,000.00	75,200,605.15	2,799,394.85
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	3,500,000.00	3,500,000.00	3,370,000.00	130,000.00
22020901	PLANT / GENERATOR FUEL COST	24,500,000.00	59,500,000.00	53,760,250.00	5,739,750.00
22020902	BANK CHARGES (OTHER THAN INTEREST)	350,000.00	350,000.00	189,295.30	160,704.70
22021001	INSURANCE PREMIUM	3,500,000.00	3,500,000.00	-	3,500,000.00
22021002	REFRESHMENT & MEALS	16,657,156.00	15,657,155.00	12,703,850.00	2,953,305.00
22021003	HONORARIUM & SITTING ALLOWANCE	21,000,000.00	21,000,000.00	20,951,450.00	48,550.00
22021004	PUBLICITY & ADVERTISEMENTS	9,450,000.00	22,450,000.00	20,048,000.00	2,402,000.00
22021006	MEDICAL EXPENSES-LOCAL	5,600,000.00	5,600,000.00	4,775,000.00	825,000.00
22021007	POSTAGES & COURIER SERVICES	350,000.00	850,000.00	789,112.75	60,887.25
22021008	WELFARE PACKAGES	49,000,000.00	39,000,000.00	38,767,950.00	232,050.00
22021021	SUBSCRIPTION TO PROFESSIONAL BODIES	7,000,000.00	14,000,000.00	13,442,500.00	557,500.00
22040109	SPECIAL DAYS/CELEBRATIONS	1,750,000.00	1,750,000.00	150,000.00	1,600,000.00
	GRANTS TO COMMUNITIES/NGOs	1,400,000.00	1,400,000.00	350,000.00	1,050,000.00
		1,129,854,155.00	1,354,354,154.00	1,475,592,444.66	(121,238,290.66)

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

027000100100			OCT		
21010101	Ministry of Trade,Comm. & Indust)	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY INDUSTRY	38,591,511.00	38,591,511.00	52,637,510.00	(14,045,999.00)
21020101	SALARY TRADE	75,241,886.54	75,241,887.00	64,084,458.02	11,157,428.98
22020101	NON REGULAR ALLOWANCES	104,400,000.00	104,400,000.00	592,000.00	103,808,000.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	11,984,014.00	5,984,014.00		5,984,014.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	11,389,700.00	5,389,700.00		5,389,700.00
22020202	ELECTRICITY CHARGES	123,774.00	123,774.00		123,774.00
22020203	TELEPHONE CHARGES	178,717.00	178,717.00		178,717.00
22020204	INTERNET ACCESS CHARGES	609,000.00	609,000.00		609,000.00
22020205	SATELLITE BROADCASTING ACCESS CHARGES	165,200.00	165,200.00		165,200.00
22020206	WATER RATES	197,050.00	197,050.00		197,050.00
22020301	SEWERAGE CHARGES	58,450.00	58,450.00		58,450.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	11,392,276.00	6,392,276.00		6,392,276.00
22020303	BOOKS	353,717.00	353,717.00		353,717.00
22020304	NEWSPAPERS	163,786.00	163,786.00		163,786.00
22020305	MAGAZINES & PERIODICALS	160,440.00	160,440.00		160,440.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	3,417,253.00	2,417,253.00		2,417,253.00
22020308	PRINTING OF SECURITY DOCUMENTS	749,931.00	749,931.00		749,931.00
22020309	FIELD & CAMPING MATERIALS SUPPLIES	1,400,000.00	1,400,000.00		1,400,000.00
22020312	UNIFORMS & OTHER CLOTHING	3,500,000.00	2,000,000.00		2,000,000.00
22020401	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	525,000.00	525,000.00		525,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,684,843.00	2,684,843.00		2,684,843.00
22020403	MAINTENANCE OF OFFICE FURNITURE	142,184.00	142,184.00		142,184.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	125,769.00	125,769.00		125,769.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	280,000.00	280,000.00		280,000.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	93,233.00	93,233.00		93,233.00
22020412	OTHER MAINTENANCE SERVICES	139,300.00	139,300.00		139,300.00
22020501	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,180,466.00	1,180,466.00		1,180,466.00
22020601	LOCAL TRAINING	24,442,460.00	10,442,460.00		10,442,460.00
22020602	SECURITY SERVICES	719,649.00	719,649.00		719,649.00
22020605	OFFICE RENT	1,901,158.00	1,901,158.00		1,901,158.00
22020701	CLEANING & FUMIGATION SERVICES	1,414,483.00	1,414,483.00		1,414,483.00
22020702	FINANCIAL CONSULTING	2,109,296.00	160,385,831.00		160,385,831.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020704	INFORMATION TECHNOLOGY CONSULTING	1,791,776.00	1,091,776.00	1,091,776.00
22020801	ENGINEERING SERVICES	6,705,776.00	2,205,776.00	2,205,776.00
22020802	MOTOR VEHICLE FUEL COST	2,905,420.00	2,905,420.00	2,905,420.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	369,439.00	369,439.00	369,439.00
22020901	PLANT / GENERATOR FUEL COST	1,251,600.00	1,251,600.00	1,251,600.00
22020902	BANK CHARGES (OTHER THAN INTEREST)	1,528,800.00	1,028,800.00	1,028,800.00
22021001	INSURANCE PRIMIMUM	4,760,000.00	4,760,000.00	4,760,000.00
22021002	REFRESHMENT & MEALS	1,054,480.00	1,054,480.00	1,054,480.00
22021003	HONORARIUM & SITTING ALLOWANCE	2,240,000.00	2,240,000.00	2,240,000.00
22021004	PUBLICITY & ADVERTISEMENTS	924,014.00	924,014.00	924,014.00
22021006	MEDICAL EXPENSES-LOCAL	1,449,000.00	1,449,000.00	1,449,000.00
22021007	POSTAGES & COURIER SERVICES	84,000.00	84,000.00	84,000.00
22021008	WELFARE PACKAGES	7,468,615.00	4,000,000.00	4,000,000.00
22021014	SUBSCRIPTION TO PROFESSIONAL BODIES	709,296.00	709,296.00	709,296.00
22021021	ANNUAL BUDGET EXPENSES & ADMINISTRATION	700,000.00	700,000.00	700,000.00
220210042	SPECIAL DAYS/CELEBRATIONS	2,100,000.00	2,100,000.00	2,100,000.00
22040109	RECURRENT ADJUSTMENT	24,570,000.00	14,570,000.00	14,570,000.00
22020101	GRANTS TO COMMUNITIES/NGOS	3,500,000.00	3,500,000.00	3,500,000.00
22020102	LOCAL TRAVEL & TRANSPOT: TRAINING	3,500,000.00	2,500,000.00	2,500,000.00
22020203	LOCAL TRAVEL & TRANSPORT: OTHERS	3,500,000.00	2,500,000.00	2,500,000.00
22020204	INTERNET ACCESS CHARGES	140,000.00	140,000.00	140,000.00
22020205	SATELLITE BROADCASTING ACCESS CHARGES	70,000.00	70,000.00	70,000.00
22020301	WATER RATES	70,000.00	70,000.00	70,000.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,100,000.00	1,100,000.00	1,100,000.00
22020303	BOOKS	140,000.00	140,000.00	140,000.00
22020304	MAGAZINES & PERIODICALS	105,000.00	105,000.00	105,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	140,000.00	140,000.00	140,000.00
22020401	PRINTING OF SECURITY DOCUMENTS	140,000.00	140,000.00	140,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,100,000.00	1,600,000.00	1,600,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	4,200,000.00	2,200,000.00	2,200,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,050,000.00	550,000.00	550,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	350,000.00	350,000.00	350,000.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	350,000.00	350,000.00
22020412	OTHER MAINTENANCE SERVICES	700,000.00	700,000.00	700,000.00
22020501	MAINTENANCE OF MARKETS/PUBLIC PLACES	11,760,000.00	7,260,000.00	7,260,000.00
22020601	LOCAL TRAINING	1,400,000.00	1,400,000.00	1,400,000.00
22020801	SECURITY SERVICES	105,000.00	105,000.00	105,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020803	MOTOR VEHICLE FUEL COST	1,750,000.00	1,750,000.00		1,750,000.00
22020901	PLANT / GENERATOR FUEL COST	700,000.00	700,000.00		700,000.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	35,000.00	35,000.00		35,000.00
22021002	REFRESHMENT & MEALS	350,000.00	350,000.00		350,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	350,000.00	350,000.00		350,000.00
22021004	PUBLICITY & ADVERTISEMENTS	350,000.00	350,000.00		350,000.00
22021006	MEDICAL EXPENSES-LOCAL	1,050,000.00	550,000.00		550,000.00
22021007	POSTAGES & COURIER SERVICES	50,400.00	50,400.00		50,400.00
22021008	WELFARE PACKAGES	350,000.00	350,000.00		350,000.00
22021021	SUBSCRIPTION TO PROFESSIONAL BODIES	1,400,000.00	900,000.00		900,000.00
22021041	SPECIAL DAYS/CELEBRATIONS	35,000,000.00	10,000,000.00		10,000,000.00
	CONTINGENCY	14,000,000.00	4,000,000.00		4,000,000.00
		451,252,162.54	510,360,083.00	117,313,968.02	393,046,114.98
022800100100				OCT	
21010101	Ministry of Energy, Science and Technology	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	SALARY TRADE	59,667,480.00	84,667,480.00	79,773,351.08	4,894,128.92
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	4,252,500.00	9,252,500.00	8,576,060.00	676,440.00
22020103	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000.00	1,700,000.00	568,600.00	1,131,400.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,168,205.00	2,168,205.00	-	2,168,205.00
22020201	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	11,900,000.00	6,900,000.00	-	6,900,000.00
22020202	ELECTRICITY CHARGES	1,134,000.00	5,134,000.00	-	5,134,000.00
22020203	TELEPHONE CHARGES	113,400.00	113,400.00	113,000.00	400.00
22020204	INTERNET ACCESS CHARGES	1,701,000.00	1,701,000.00	339,000.00	1,362,000.00
22020205	SATELLITE BROADCASTING ACCESS CHARGES	700,000.00	700,000.00	100,000.00	600,000.00
22020206	WATER RATES	226,800.00	226,800.00	177,000.00	49,800.00
22020208	SEWERAGE CHARGES	56,700.00	56,700.00	-	56,700.00
22020301	SOFTWARE CHARGES/ LICENSE RENEWAL	113,400.00	113,400.00	113,000.00	400.00
22020303	OFFICE STATIONERIES / COMPUTER CONSUMABLES	567,000.00	567,000.00	505,000.00	62,000.00
22020304	NEWSPAPERS	119,070.00	119,070.00	100,000.00	19,070.00
22020305	MAGAZINES & PERIODICALS	113,400.00	113,400.00	100,000.00	13,400.00
22020310	PRINTING OF NON SECURITY DOCUMENTS	226,800.00	226,800.00	646,000.00	(419,200.00)
22020313	TEACHING AIDS / INSTRUCTION MATERIALS	850,500.00	850,500.00	-	850,500.00
22020401	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	283,500.00	283,500.00	104,000.00	179,500.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,134,000.00	3,134,000.00	1,622,000.00	1,512,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	226,800.00	226,800.00	193,500.00	33,300.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	340,200.00	340,200.00	-	340,200.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	283,500.00	283,500.00	-	283,500.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	283,500.00	283,500.00	178,000.00	105,500.00
22020410	OTHER MAINTENANCE SERVICES	170,100.00	170,100.00	113,000.00	57,100.00
22020411	MAINTENANCE OF STREET LIGHTINGS	5,600,000.00	5,600,000.00	726,000.00	4,874,000.00
22020501	MAINTENANCE OF COMMUNICATION EQUIPMENTS	340,200.00	3,840,200.00	2,648,000.00	1,192,200.00
22020601	LOCAL TRAINING	14,396,900.00	5,396,900.00	-	5,396,900.00
22020605	SECURITY SERVICES	226,800.00	226,800.00	100,000.00	126,800.00
22020702	CLEANING & FUMIGATION SERVICES	113,400.00	113,400.00	110,000.00	3,400.00
22020703	INFORMATION TECHNOLOGY CONSULTING	567,000.00	567,000.00	-	567,000.00
22020801	LEGAL SERVICES	700,000.00	700,000.00	-	700,000.00
22020802	MOTOR VEHICLE FUEL COST	567,000.00	2,067,000.00	714,480.00	1,352,520.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	113,400.00	113,400.00	113,100.00	300.00
22020901	PLANT / GENERATOR FUEL COST	680,400.00	1,680,400.00	543,000.00	1,137,400.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	11,340.00	75,000.00	68,275.26	6,724.74
22021002	REFRESHMENT & MEALS	567,000.00	567,000.00	376,000.00	191,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	567,000.00	567,000.00	350,000.00	217,000.00
22021004	PUBLICITY & ADVERTISEMENTS	3,500,000.00	2,000,000.00	360,500.00	1,639,500.00
22021006	MEDICAL EXPENSES-LOCAL	567,000.00	567,000.00	-	567,000.00
22021007	POSTAGES & COURIER SERVICES	56,700.00	56,700.00	-	56,700.00
22021008	WELFARE PACKAGES	283,500.00	283,500.00	100,000.00	183,500.00
22021014	SUBSCRIPTION TO PROFESSIONAL BODIES	113,400.00	113,400.00	-	113,400.00
22021021	ANNUAL BUDGET EXPENSES & ADMINISTRATION	283,500.00	283,500.00	370,000.00	(86,500.00)
22021041	SPECIAL DAYS/CELEBRATIONS	1,134,000.00	1,134,000.00	300,000.00	834,000.00
22040109	CONTINGENCY	10,500,000.00	2,500,000.00	2,200,000.00	300,000.00
22040110	GRANTS TO COMMUNITIES/NGOs	567,000.00	567,000.00	-	567,000.00
	GRANTS TO ACADEMIC INSTITUTIONS	567,000.00	567,000.00	300,000.00	267,000.00
		132,354,395.00	148,918,055.00	102,700,866.34	46,217,188.66
022800100300					
22020101	Business and Engineering Skills Training (BEST) Centre	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
22020201	LOCAL TRAVEL & TRANSPORT : OTHERS	35,000.00	35,000.00	-	35,000.00
22020205	ELECTRICITY CHARGES	175,000.00	175,000.00	-	175,000.00
22020206	WATER RATES	35,000.00	35,000.00	-	35,000.00
22020301	SEWERAGE CHARGES	0.00	-	-	-
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	105,000.00	105,000.00	-	105,000.00
22020305	BOOKS	175,000.00	175,000.00	-	175,000.00
22020310	PRINTING OF NON SECURITY DOCUMENTS	126,000.00	126,000.00	-	126,000.00
22020402	TEACHING AIDS / INSTRUCTION MATERIALS	210,000.00	210,000.00	-	210,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020403	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00	-	350,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	350,000.00	350,000.00	-	350,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	88,053.00	88,053.00	-	88,053.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	42,000.00	42,000.00	-	42,000.00
22020501	OTHER MAINTENANCE SERVICES	280,000.00	280,000.00	-	280,000.00
22020601	LOCAL TRAINING	210,000.00	210,000.00	-	210,000.00
22020605	SECURITY SERVICES	210,000.00	210,000.00	-	210,000.00
22020803	CLEANING & FUMIGATION SERVICES	35,000.00	35,000.00	-	35,000.00
22020901	PLANT / GENERATOR FUEL COST	56,000.00	56,000.00	-	56,000.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	14,000.00	14,000.00	-	14,000.00
22021002	REFRESHMENT & MEALS	35,000.00	35,000.00	-	35,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	35,000.00	35,000.00	-	35,000.00
22021004	PUBLICITY & ADVERTISEMENTS	42,000.00	42,000.00	-	42,000.00
22021007	MEDICAL EXPENSES-LOCAL	35,000.00	35,000.00	-	35,000.00
22021009	WELFARE PACKAGES	105,000.00	105,000.00	-	105,000.00
22021010	SPORTING ACTIVITIES	35,000.00	35,000.00	-	35,000.00
22021014	DIRECT TEACHING & LABORATORY COST	280,000.00	280,000.00	-	280,000.00
	ANNUAL BUDGET EXPENSES & ADMINISTRATION	35,000.00	35,000.00	-	35,000.00
		3,098,053.00	3,098,053.00	-	3,098,053.00
023100100100				OCT	
21010101	MINISTRY OF POWER AND TRANSPORT	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	SALARY		-		-
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING		3,150,000.00	-	3,150,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000.00	-	5,000,000.00
22020202	ELECTRICITY CHARGES		2,500,000.00	-	2,500,000.00
22020203	TELEPHONE CHARGES		100,000.00	-	100,000.00
22020204	INTERNET ACCESS CHARGES		500,000.00	-	500,000.00
22020205	SATELLITE ACCESS CHARGE		500,000.00	-	500,000.00
22020205	WATER RATES		100,000.00	-	100,000.00
22020301	SEWERAGE CHARGES		50,000.00	-	50,000.00
22020303	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,750,000.00	-	1,750,000.00
22020305	NEWSPAPERS		110,250.00	-	110,250.00
22020365	PRINTING OF NON SECURITY DOCUMENTS		800,000.00	-	800,000.00
22020401	PRINTING OF SECURITY DOCUMENTS		700,000.00	-	700,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	2,500,000.00	-	2,500,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE		150,000.00	-	150,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		2,500,000.00	-	2,500,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS		1,500,000.00	-	1,500,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020406	MAINTENANCE OF PLANTS/GENERATORS		750,000.00	-	750,000.00
22020501	OTHER MAINTENANCE SERVICES		250,000.00	-	250,000.00
22020601	LOCAL TRAINING		500,000.00	-	500,000.00
22020605	SECURITY SERVICES		700,000.00	-	700,000.00
22020701	CLEANING & FUMIGATION SERVICES		350,000.00	-	350,000.00
22020801	FINANCIAL CONSULTING		1,500,000.00	-	1,500,000.00
22020802	MOTOR VEHICLE FUEL COST		2,500,000.00	-	2,500,000.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST		250,000.00	-	250,000.00
22020901	PLANT / GENERATOR FUEL COST		1,750,000.00	-	1,750,000.00
22021001	BANK CHARGES (OTHER THAN INTEREST)		20,000.00	-	20,000.00
22021002	REFRESHMENT & MEALS		1,500,000.00	-	1,500,000.00
22021003	HONORARIUM & SITTING ALLOWANCE		2,350,000.00	-	2,350,000.00
22021004	PUBLICITY & ADVERTISEMENTS		175,000.00	-	175,000.00
22021006	MEDICAL EXPENSES-LOCAL		300,000.00	-	300,000.00
22021007	POSTAGES & COURIER SERVICES		35,000.00	-	35,000.00
22021014	WELFARE PACKAGES		1,000,000.00	-	1,000,000.00
22021021	ANNUAL BUDGET EXPENSES & ADMINISTRATION		200,000.00	-	200,000.00
22040109	SPECIAL DAYS/CELEBRATIONS		1,000,000.00	-	1,000,000.00
	GRANTS TO COMMUNITIES/NGOs		200,000.00	-	200,000.00
			37,240,250.00	-	37,240,250.00
023400100100					
21010101	Ministry of Works and Housing	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	SALARY WORKS	109,334,880.00	109,334,880.00	105,748,163.60	3,586,716.40
22020101	SALARY HOUSING	48,205,908.00	48,205,908.00	55,138,548.30	(6,932,640.30)
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	2,100,000.00	2,100,000.00	1,000,000.00	1,100,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000.00	700,000.00	95,000.00	605,000.00
22020301	ELECTRICITY CHARGES	1,750,000.00	1,750,000.00	100,000.00	1,650,000.00
22020305	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,260,000.00	1,260,000.00	476,900.00	783,100.00
22020309	PRINTING OF NON SECURITY DOCUMENTS	35,000.00	35,000.00	55,000.00	(20,000.00)
22020305	UNIFORMS & OTHER CLOTHING	4,452,000.00	2,452,000.00	1,540,000.00	912,000.00
22020401	PRINTING OF NON SECURITY DOCUMENTS	0.00	-	-	-
22020403	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	50,000,000.00	12,650,000.00	37,350,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	140,000.00	140,000.00	2,500,000.00	(2,360,000.00)
22020406	MAINTENANCE OF OFFICE / IT EQUIPMENTS	700,000.00	700,000.00	1,000,000.00	(300,000.00)
22020501	OTHER MAINTENANCE SERVICES	350,000.00	350,000.00	74,100.00	275,900.00
22020601	LOCAL TRAINING	2,100,000.00	2,100,000.00	-	2,100,000.00
22020801	SECURITY SERVICES	700,000.00	700,000.00	-	700,000.00
22020803	MOTOR VEHICLE FUEL COST	350,000.00	350,000.00	100,000.00	250,000.00
22020901	PLANT / GENERATOR FUEL COST	350,000.00	350,000.00	-	350,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22021001	BANK CHARGES (OTHER THAN INTEREST)	3,500.00	3,500.00	1,599.55	1,900.45
22021003	REFRESHMENT & MEALS	350,000.00	350,000.00	329,000.00	21,000.00
22021006	PUBLICITY & ADVERTISEMENTS	70,000.00	70,000.00	-	70,000.00
22021007	POSTAGES & COURIER SERVICES	14,000.00	14,000.00	-	14,000.00
22021014	WELFARE PACKAGES	700,000.00	700,000.00	180,000.00	520,000.00
22021021	ANNUAL BUDGET EXPENSES & ADMINISTRATION	560,000.00	560,000.00	-	560,000.00
22020101	SPECIAL DAYS/CELEBRATIONS	70,000.00	70,000.00	50,000.00	20,000.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	1,400,000.00	900,000.00	85,000.00	815,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	1,400,000.00	1,400,000.00	270,000.00	1,130,000.00
22020202	ELECTRICITY CHARGES	420,000.00	420,000.00	210,000.00	210,000.00
22020203	TELEPHONE CHARGE	7,350.00	7,350.00	4,000.00	3,350.00
22020204	INTERNET ACCESS CHARGE	35,000.00	35,000.00	24,000.00	11,000.00
22020205	SATELLITE ACCESS CHARGE	35,000.00	35,000.00	24,000.00	11,000.00
22020206	WATER RATES	35,000.00	35,000.00	-	35,000.00
22020301	SEWERAGE CHARGES	35,000.00	35,000.00	-	35,000.00
22020303	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,800,000.00	2,300,000.00	1,343,900.00	956,100.00
22020304	NEWSPAPERS	14,000.00	14,000.00	-	14,000.00
22020305	MAGAZINES & PERIODICALS	14,000.00	14,000.00	-	14,000.00
22020401	PRINTING OF NON SECURITY DOCUMENTS	630,000.00	630,000.00	271,000.00	359,000.00
22020403	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,100,000.00	2,100,000.00	2,050,000.00	50,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	700,000.00	700,000.00	604,000.00	96,000.00
22020404	MAINTENANCE OF OFFICE FURNITURE BUILDING / RESIDENTIAL QTRS	700,000.00	700,000.00	269,000.00	431,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS/OFFICE / IT EQUIPMENTS	350,000.00	350,000.00	346,000.00	4,000.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	700,000.00	700,000.00	-	700,000.00
22020412	OTHER MAINTENANCE SERVICES	854,350.00	854,350.00	544,900.00	309,450.00
22020501	MAINTENANCE OF MARKET/PUBLIC PLACE/STENANCE OF MA	73,500.00	73,500.00	-	73,500.00
22020601	LOCAL TRAINING	2,800,000.00	1,300,000.00	650,000.00	650,000.00
22020602	SECURITY SERVICES	1,155,700.00	1,155,700.00	940,000.00	215,700.00
22020605	OFFICE RENTS	7,000,000.00	4,000,000.00	-	4,000,000.00
22020705	CLEANING & FUMIGATION SERVICES	350,000.00	350,000.00	32,000.00	318,000.00
22020706	ARCHITECTURAL SERVICES	1,750,000.00	1,000,000.00	-	1,000,000.00
22020801	SURVEYING SERVICES	700,000.00	700,000.00	-	700,000.00
22020802	MOTOR VEHICLE FUEL COST	1,400,000.00	1,400,000.00	1,300,000.00	100,000.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	700,000.00	700,000.00	100,000.00	600,000.00
22020901	PLANT / GENERATOR FUEL COST	594,300.00	594,300.00	10,000.00	584,300.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	70,000.00	70,000.00	2,710.94	67,289.06
22021002	REFRESHMENT & MEALS	350,000.00	350,000.00	349,000.00	1,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	350,000.00	350,000.00	330,000.00	20,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22021004	PUBLICITY & ADVERTISEMENTS	350,000.00	350,000.00	-	350,000.00
22021006	MEDICAL EXPENSES-LOCAL	350,000.00	350,000.00	65,000.00	285,000.00
22021007	POSTAGES & COURIER SERVICES	140,000.00	140,000.00	-	140,000.00
22021014	WELFARE PACKAGES	350,000.00	350,000.00	345,000.00	5,000.00
22021021	SUBSCRIPTION TO PROFESSIONAL BODIES	350,000.00	350,000.00	155,000.00	195,000.00
	SPECIAL DAYS/CELEBRATIONS	0.00	-		-
		205,358,488.00	247,108,488.00	191,362,822.39	55,745,665.61
023600400100					
21010101	Benue State Council For Arts and Culture	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
22020101	SALARY	114,330,748.00	114,330,748.00	97,194,052.90	17,136,695.10
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	700,000.00	700,000.00	241,500.00	458,500.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	2,800,000.00	1,800,000.00	882,500.00	917,500.00
22020202	ELECTRICITY CHARGES	363,090.00	363,090.00	-	363,090.00
22020205	TELEPHONE CHARGES	84,000.00	84,000.00	60,000.00	24,000.00
22020301	WATER RATES	36,750.00	36,750.00	-	36,750.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,400,000.00	900,000.00	650,000.00	250,000.00
22020303	BOOKS	1,960,000.00	960,000.00	90,000.00	870,000.00
22020304	NEWSPAPERS	35,000.00	35,000.00	-	35,000.00
22020305	MAGAZINES & PERIODICALS	350,000.00	350,000.00	-	350,000.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	700,000.00	400,000.00	19,000.00	381,000.00
22020309	PRINTING OF SECURITY DOCUMENTS	700,000.00	400,000.00	134,000.00	266,000.00
22020310	UNIFORMS & OTHER CLOTHING	2,100,000.00	2,100,000.00	75,000.00	2,025,000.00
22020401	TEACHING AIDS / INSTRUCTION MATERIALS	3,500,000.00	2,000,000.00	65,000.00	1,935,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	700,000.00	700,000.00	179,500.00	520,500.00
22020403	MAINTENANCE OF OFFICE FURNITURE	700,000.00	700,000.00	-	700,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	700,000.00	700,000.00	40,000.00	660,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	210,000.00	210,000.00	-	210,000.00
22020501	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	350,000.00	-	350,000.00
22020601	LOCAL TRAINING	1,440,600.00	940,600.00	20,000.00	920,600.00
22020605	SECURITY SERVICES	350,000.00	350,000.00	-	350,000.00
22020801	CLEANING & FUMIGATION SERVICES	350,000.00	350,000.00	28,000.00	322,000.00
22020803	MOTOR VEHICLE FUEL COST	1,225,350.00	725,350.00	183,000.00	542,350.00
22020901	PLANT / GENERATOR FUEL COST	143,500.00	143,500.00	-	143,500.00
22021003	BANK CHARGES (OTHER THAN INTEREST)	10,500.00	10,500.00	939.88	9,560.12
22021004	PUBLICITY & ADVERTISEMENTS	1,400,000.00	1,400,000.00	-	1,400,000.00
22021007	MEDICAL EXPENSES-LOCAL	325,150.00	325,150.00	110,000.00	215,150.00
22021014	WELFARE PACKAGES	700,000.00	700,000.00	130,500.00	569,500.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22021021	ANNUAL BUDGET EXPENSES & ADMINISTRATION	140,000.00	140,000.00	15,000.00	125,000.00
	SPECIAL DAYS/CELEBRATIONS	46,328,800.00	20,328,800.00	2,254,000.00	18,074,800.00
		184,133,488.00	152,533,488.00	102,371,992.78	50,161,495.22
023800100100				October	
21010101	Benue State Budget and Planning Commission	2023 APPROVED ESTIMATE	2023 Revised Budget	ACTUAL	VARIANCE
22020101	SALARY	56,334,590.88	61,334,591.00	57,505,038.40	3,829,552.60
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	3,773,000.00	3,773,000.00	2,888,000.00	885,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	3,773,000.00	3,773,000.00	740,000.00	3,033,000.00
22020202	ELECTRICITY CHARGES	71,148.00	71,148.00	-	71,148.00
22020203	TELEPHONE CHARGES	42,688.80	42,688.80	-	42,688.80
22020205	INTERNET ACCESS CHARGES	210,000.00	210,000.00	157,000.00	53,000.00
22020301	WATER RATES	71,148.00	71,148.00	20,000.00	51,148.00
22020303	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,500,000.00	3,500,000.00	1,996,000.00	1,504,000.00
22020304	NEWSPAPERS	28,459.20	28,459.00	-	28,459.00
22020305	MAGAZINES & PERIODICALS	14,229.60	14,230.00	-	14,230.00
22020401	PRINTING OF NON SECURITY DOCUMENTS	709,184.00	709,184.00	102,000.00	607,184.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,400,000.00	1,400,000.00	167,000.00	1,233,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	700,000.00	700,000.00	200,000.00	500,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	140,000.00	140,000.00	13,175.00	126,825.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	774,592.00	774,592.00	93,000.00	681,592.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	355,740.00	355,740.00	-	355,740.00
22020501	OTHER MAINTENANCE SERVICES	355,740.00	355,740.00	15,000.00	340,740.00
22020701	LOCAL TRAINING	7,000,000.00	7,000,000.00	4,780,000.00	2,220,000.00
22020702	FINANCIAL CONSULTING	142,296.00	142,296.00	-	142,296.00
22020706	INFORMATION TECHNOLOGY CONSULTING	142,296.00	142,296.00	-	142,296.00
22020707	SURVEYING SERVICES	1,680,000.00	1,680,000.00	-	1,680,000.00
22020708	AGRICULTURAL CONSULTING	3,500,000.00	3,500,000.00	-	3,500,000.00
22020801	MEDICAL CONSULTING	1,138,368.00	1,138,368.00	-	1,138,368.00
22020802	MOTOR VEHICLE FUEL COST	1,400,000.00	1,400,000.00	1,033,025.00	366,975.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	71,148.00	71,148.00	-	71,148.00
22020901	PLANT / GENERATOR FUEL COST	700,000.00	700,000.00	387,000.00	313,000.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	28,459.20	28,459.20	3,802.00	24,657.20
22021002	REFRESHMENT & MEALS	2,660,000.00	2,660,000.00	566,300.00	2,093,700.00
22021003	HONORARIUM & SITTING ALLOWANCE	42,000,000.00	42,000,000.00	15,858,000.00	26,142,000.00
22021004	PUBLICITY & ADVERTISEMENTS	140,000.00	140,000.00	25,000.00	115,000.00

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22021006	MEDICAL EXPENSES-LOCAL	426,888.00	426,888.00	45,000.00	381,888.00
22021007	POSTAGES & COURIER SERVICES	105,000.00	105,000.00	-	105,000.00
22021008	WELFARE PACKAGES	1,085,000.00	1,085,000.00	260,000.00	825,000.00
22021014	SUBSCRIPTION TO PROFESSIONAL BODIES	142,296.00	142,296.00	-	142,296.00
22040109	ANNUAL BUDGET EXPENSES & ADMINISTRATION	59,500,000.00	59,500,000.00	52,569,200.00	6,930,800.00
	GRANTS TO COMMUNITIES/NGOs	35,574.00	35,574.00	-	35,574.00
023800100100		194,150,845.68	199,150,846.00	139,423,540.40	59,727,305.60
21010101	BENUE STATE BUREAU OF STATISTICS	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
21020101	SALARY	30,000,000.00	5,000,000.00		5,000,000.00
22020101	NON REGUAR ALLOWANCES	6,000,000.00	6,000,000.00	-	6,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	2,000,000.00	-	2,000,000.00
22020202	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	-	1,000,000.00
22020203	TELEPHONE CHARGES	200,000.00	200,000.00	-	200,000.00
22020204	INTERNET ACCESS CHARGES	600,000.00	600,000.00	-	600,000.00
22020301	SATELLITE ACCESS CHARGE	200,000.00	200,000.00	-	200,000.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,500,000.00	-	1,500,000.00
22020303	BOOKS	300,000.00	300,000.00	-	300,000.00
22020305	NEWSPAPERS	50,000.00	50,000.00	-	50,000.00
22020365	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	-	1,000,000.00
22020313	PRINTING OF SECURITY DOCUMENTS	800,000.00	800,000.00	-	800,000.00
22020401	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	500,000.00	500,000.00	-	500,000.00
22020404	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	-	1,000,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	1,000,000.00	-	1,000,000.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	800,000.00	800,000.00	-	800,000.00
22020411	OTHER MAINTENANCE SERVICES	200,000.00	200,000.00	-	200,000.00
22020501	MAITENANCE OF COMMUNICATION EQUIPMENTS	200,000.00	200,000.00	-	200,000.00
22020605	LOCAL TRAINING	1,000,000.00	1,000,000.00	-	1,000,000.00
22020710	CLEANING & FUMIGATION SERVICES	200,000.00	200,000.00	-	200,000.00
22020801	OTHER GENERAL SERVICES	100,000.00	100,000.00	-	100,000.00
22020802	MOTOR VEHICLE FUEL COST	850,000.00	850,000.00	-	850,000.00
22020901	PLANT / GENERATOR FUEL COST	500,000.00	500,000.00	-	500,000.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	10,000.00	10,000.00	-	10,000.00
22021002	REFRESHMENT & MEALS	2,500,000.00	2,400,000.00	-	2,400,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	3,500,000.00	2,000,000.00	-	2,000,000.00
22021004	PUBLICITY & ADVERTISEMENTS	800,000.00	800,000.00	-	800,000.00

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22021006	MEDICAL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	-	2,000,000.00
22021007	POSTAGES & COURIER SERVICES	500,000.00	500,000.00	-	500,000.00
22021008	WELFARE PACKAGES	3,500,000.00	2,000,000.00	-	2,000,000.00
22021014	SUBSCRIPTION TO PROFESSIONAL BODIES	2,500,000.00	1,500,000.00	-	1,500,000.00
22021021	ANNUAL BUDGET EXPENSES & ADMINISTRATION	600,000.00	600,000.00	-	600,000.00
	SPECIAL DAYS/CELEBRATIONS	3,500,000.00	2,000,000.00	-	2,000,000.00
		72,410,000.00	38,810,000.00	-	38,810,000.00
025000100100					
21010101	FISCAL RESPONSIBILITY COMMISSION	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
21020101	SALARY	56,920,340.00	26,920,340.00		26,920,340.00
22020101	NON REGULAR ALLOWANCES	5,760,000.00	5,760,000.00	-	5,760,000.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	3,500,000.00	1,500,000.00	-	1,500,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	3,850,000.00	1,850,000.00	-	1,850,000.00
22020202	ELECTRICITY CHARGES	105,000.00	105,000.00	-	105,000.00
22020203	TELEPHONE CHARGES	140,000.00	140,000.00	-	140,000.00
22020205	INTERNET ACCESS CHARGES	175,000.00	175,000.00	-	175,000.00
22020206	WATER RATES	70,000.00	70,000.00	-	70,000.00
22020208	SEWERAGE CHARGES	35,000.00	35,000.00	-	35,000.00
22020301	SOFTWARE CHARGES/ LICENSE RENEWAL	105,000.00	105,000.00	-	105,000.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,050,000.00	550,000.00	-	550,000.00
22020303	BOOKS	140,000.00	140,000.00	-	140,000.00
22020304	NEWSPAPERS	175,000.00	175,000.00	-	175,000.00
22020305	MAGAZINES & PERIODICALS	105,000.00	105,000.00	-	105,000.00
22020401	PRINTING OF NON SECURITY DOCUMENTS	700,000.00	700,000.00	-	700,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,050,000.00	550,000.00	-	550,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	105,000.00	105,000.00	-	105,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	700,000.00	700,000.00	-	700,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	350,000.00	350,000.00	-	350,000.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	350,000.00	-	350,000.00
22020501	OTHER MAINTENANCE SERVICES	210,000.00	210,000.00	-	210,000.00
22020601	LOCAL TRAINING	7,000,000.00	2,000,000.00	-	2,000,000.00
22020602	SECURITY SERVICES	175,000.00	175,000.00	-	175,000.00
22020605	OFFICE RENT	1,750,000.00	750,000.00	-	750,000.00
22020701	CLEANING & FUMIGATION SERVICES	350,000.00	350,000.00	-	350,000.00
22020702	FINANCIAL CONSULTING	1,050,000.00	550,000.00	-	550,000.00
22020801	INFORMATION TECHNOLOGY CONSULTING	1,050,000.00	550,000.00	-	550,000.00
22020802	MOTOR VEHICLE FUEL COST	1,050,000.00	550,000.00	-	550,000.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	350,000.00	350,000.00	-	350,000.00
22020901	PLANT / GENERATOR FUEL COST	525,000.00	525,000.00	-	525,000.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	21,000.00	21,000.00	-	21,000.00
22021002	REFRESHMENT & MEALS	350,000.00	350,000.00	-	350,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22021003	HONORARIUM & SITTING ALLOWANCE	1,050,000.00	550,000.00	-	550,000.00
22021004	PUBLICITY & ADVERTISEMENTS	175,000.00	175,000.00	-	175,000.00
22021006	MEDICAL EXPENSES-LOCAL	350,000.00	350,000.00	-	350,000.00
22021007	POSTAGES & COURIER SERVICES	70,000.00	70,000.00	-	70,000.00
22021008	WELFARE PACKAGES	875,000.00	375,000.00	-	375,000.00
22021014	SUBSCRIPTION TO PROFESSIONAL BODIES	35,000.00	35,000.00	-	35,000.00
22021021	ANNUAL BUDGET EXPENSES & ADMINISTRATION	70,000.00	70,000.00	-	70,000.00
	SPECIAL DAYS/CELEBRATIONS	1,050,000.00	550,000.00	-	550,000.00
		92,941,340.00	48,941,340.00	-	48,941,340.00
025200100100				OCT	
21010101	Ministry of Water Resources, Environment and Climate change	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	SALARY	158,560,106.40	158,560,106.00	164,961,051.55	(6,400,945.55)
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	3,500,000.00	3,500,000.00	2,280,000.00	1,220,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	3,500,000.00	3,500,000.00	923,000.00	2,577,000.00
22020301	ELECTRICITY CHARGES	70,000,000.00	70,000,000.00	37,699,200.00	32,300,800.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,450,000.00	1,450,000.00	992,000.00	458,000.00
22020303	BOOKS	70,000.00	70,000.00	20,000.00	50,000.00
22020304	NEWSPAPERS	143,500.00	143,500.00	16,000.00	127,500.00
22020305	MAGAZINES & PERIODICALS	147,000.00	147,000.00	16,000.00	131,000.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	175,000.00	175,000.00	89,000.00	86,000.00
22020308	PRINTING OF SECURITY DOCUMENTS	210,000.00	210,000.00	93,000.00	117,000.00
22020401	FIELD & CAMPING MATERIALS SUPPLIES	175,000.00	175,000.00	-	175,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	4,000,000.00	3,118,500.00	881,500.00
22020403	MAINTENANCE OF OFFICE FURNITURE	700,000.00	700,000.00	140,500.00	559,500.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	700,000.00	700,000.00	-	700,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,050,000.00	550,000.00	398,500.00	151,500.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	840,000.00	840,000.00	98,000.00	742,000.00
22020601	OTHER MAINTENANCE SERVICES	2,100,000.00	1,100,000.00	814,500.00	285,500.00
22020605	SECURITY SERVICES	840,000.00	840,000.00	41,000.00	799,000.00
22020701	CLEANING & FUMIGATION SERVICES	50,400,000.00	50,400,000.00	14,939,000.00	35,461,000.00
22020702	FINANCIAL CONSULTING	294,000.00	294,000.00	70,000.00	224,000.00
22020703	INFORMATION TECHNOLOGY CONSULTING	70,000.00	70,000.00	-	70,000.00
22020704	LEGAL SERVICES	70,000.00	70,000.00	-	70,000.00
22020705	ENGINEERING SERVICES	840,000.00	840,000.00	98,000.00	742,000.00
22020706	ARCHITECTURAL SERVICES	3,850,000.00	2,350,000.00	-	2,350,000.00
22020707	SURVEYING SERVICES	70,000.00	70,000.00	-	70,000.00
22020709	AGRICULTURAL CONSULTING	70,000.00	70,000.00	-	70,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020801	AUDITING OF ACCOUNTS	0.00	-	-	-
22020803	MOTOR VEHICLE FUEL COST	21,000,000.00	16,000,000.00	624,000.00	15,376,000.00
22020901	PLANT / GENERATOR FUEL COST	294,000,000.00	394,000,000.00	214,200,000.00	179,800,000.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	70,000.00	70,000.00	14,586.42	55,413.58
22021002	REFRESHMENT & MEALS	910,000.00	910,000.00	448,000.00	462,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	700,000.00	700,000.00	265,000.00	435,000.00
22021004	PUBLICITY & ADVERTISEMENTS	700,000.00	700,000.00	363,000.00	337,000.00
22021006	MEDICAL EXPENSES-LOCAL	1,050,000.00	550,000.00	61,000.00	489,000.00
22021007	POSTAGES & COURIER SERVICES	42,630.00	42,630.00	34,000.00	8,630.00
22021021	WELFARE PACKAGES	385,140.00	385,140.00	90,000.00	295,140.00
	SPECIAL DAYS/CELEBRATIONS	7,000,000.00	4,000,000.00	-	4,000,000.00
		633,682,376.40	718,182,376.00	442,906,837.97	275,275,538.03
025210200100				OCT	
21010101	Benue State Water Board	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020102	SALARY	141,403,863.00	111,403,863.00	79,730,030.94	31,673,832.06
22020103	LOCAL TRAVEL & TRANSPORT: OTHERS	525,840.00	525,840.00	-	525,840.00
22020201	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	350,000.00	350,000.00	190,000.00	160,000.00
22020206	ELECTRICITY CHARGES	350,000.00	350,000.00	-	350,000.00
22020301	SEWERAGE CHARGES	105,000.00	105,000.00	-	105,000.00
22020305	OFFICE STATIONERIES / COMPUTER CONSUMABLES	490,000.00	490,000.00	265,000.00	225,000.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	175,000.00	175,000.00	7,000.00	168,000.00
22020401	PRINTING OF SECURITY DOCUMENTS	191,394.00	191,394.00	-	191,394.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,227,000.00	3,227,000.00	1,323,000.00	1,904,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	387,786.00	387,786.00	20,000.00	367,786.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,172,400.00	1,672,400.00	99,000.00	1,573,400.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	350,000.00	350,000.00	264,000.00	86,000.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	2,942,940.00	2,942,940.00	1,311,600.00	1,631,340.00
22020501	OTHER MAINTENANCE SERVICES	4,900,000.00	2,900,000.00	1,180,400.00	1,719,600.00
22020601	LOCAL TRAINING	280,000.00	280,000.00	-	280,000.00
22020602	SECURITY SERVICES	290,500.00	290,500.00	-	290,500.00
22020605	OFFICE RENT	73,500.00	73,500.00	-	73,500.00
22020701	CLEANING & FUMIGATION SERVICES	140,000.00	140,000.00	-	140,000.00
22020703	FINANCIAL CONSULTING	350,000.00	350,000.00	183,100.00	166,900.00
22020706	LEGAL SERVICES	350,000.00	350,000.00	-	350,000.00
22020801	SURVEYING SERVICES	443,940.00	443,940.00	-	443,940.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020803	MOTOR VEHICLE FUEL COST	1,440,733.00	1,440,733.00	770,000.00	670,733.00
22020901	PLANT / GENERATOR FUEL COST	700,000.00	1,200,000.00	416,500.00	783,500.00
22021001	BANK CHARGES & OTHER THAN INTEREST)	17,500.00	17,500.00	19,570.69	(2,070.69)
22021002	REFRESHMENT & MEALS	210,000.00	210,000.00	70,000.00	140,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	350,000.00	350,000.00	160,000.00	190,000.00
22021004	PUBLICITY & ADVERTISEMENTS	350,000.00	350,000.00	83,000.00	267,000.00
22021007	MEDICAL EXPENSES-LOCAL	727,944.00	427,944.00	39,900.00	388,044.00
22021008	WELFARE PACKAGES	632,100.00	632,100.00	590,000.00	42,100.00
22040101	SUBSCRIPTION TO PROFESSIONAL BODIES	367,500.00	367,500.00	-	367,500.00
	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	-	-		-
		165,294,940.00	131,994,940.00	86,722,101.63	45,272,838.37
025210300100					
21010101	Benue State Rural Water Supply and Sanitation Agency	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	SALARY	42,846,826.00	42,846,826.00	29,816,727.00	13,030,099.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	2,197,870.50	1,697,871.00	765,200.00	932,671.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	3,588,225.90	3,588,226.00	713,200.00	2,875,026.00
22020202	ELECTRICITY CHARGES	141,276.10	641,276.00	232,000.00	409,276.00
22020203	TELEPHONE CHARGES	17,640.00	17,640.00	-	17,640.00
22020301	INTERNET ACCESS CHARGES	15,582.00	15,582.00	15,000.00	582.00
22020305	OFFICE STATIONERIES / COMPUTER CONSUMABLES	513,508.10	513,508.00	429,150.00	84,358.00
22020307	PRINTING OF NON SECURITY DOCUMENTS	235,494.00	235,494.00	114,000.00	121,494.00
22020308	DRUGS/LABORATORY/MEDICAL SUPPLIES	283,710.00	283,710.00	45,700.00	238,010.00
22020309	FIELD & CAMPING MATERIALS SUPPLIES	245,049.00	245,049.00	-	245,049.00
22020401	UNIFORMS & OTHER CLOTHING	44,100.00	44,100.00	-	44,100.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,336,973.50	3,336,974.00	919,500.00	2,417,474.00
22020403	MAINTENANCE OF OFFICE FURNITURE	37,632.00	37,632.00	11,500.00	26,132.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	427,917.00	427,917.00	119,000.00	308,917.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	143,325.00	143,325.00	143,000.00	325.00
22020601	MAINTENANCE OF PLANTS/GENERATORS	266,805.00	266,805.00	67,500.00	199,305.00
22020605	SECURITY SERVICES	551,250.00	551,250.00	405,000.00	146,250.00
22020801	CLEANING & FUMIGATION SERVICES	350,000.00	350,000.00	85,000.00	265,000.00
22020803	MOTOR VEHICLE FUEL COST	1,750,000.00	1,750,000.00	1,468,420.00	281,580.00
22020901	PLANT / GENERATOR FUEL COST	1,120,000.00	1,120,000.00	390,000.00	730,000.00
22020902	BANK CHARGES (OTHER THAN INTEREST)	100,065.70	100,066.00	50,978.00	49,088.00
22021001	INSURANCE PREMIUM	1,050,000.00	1,050,000.00	-	1,050,000.00
22021002	REFRESHMENT & MEALS	633,349.50	633,350.00	224,800.00	408,550.00
22021003	HONORARIUM & SITTING ALLOWANCE	1,486,170.00	1,486,170.00	135,000.00	1,351,170.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22021004	PUBLICITY & ADVERTISEMENTS	138,180.00	138,180.00	100,000.00	38,180.00
22021006	MEDICAL EXPENSES-LOCAL	197,185.80	197,186.00	50,000.00	147,186.00
22021007	POSTAGES & COURIER SERVICES	35,000.00	35,000.00	-	35,000.00
22021008	WELFARE PACKAGES	3,750,079.20	3,750,079.00	3,037,300.00	712,779.00
	SUBSCRIPTION TO PROFESSIONAL BODIES	190,953.00	190,953.00	25,760.00	165,193.00
		65,694,167.30	65,694,169.00	39,363,735.00	26,330,434.00
025210400100				OCT	
21010101	Benue State Environmental Sanitation Authority	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
22020101	SALARY	100,314,936.00	100,314,936.00	69,481,249.00	30,833,687.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	420,000.00	420,000.00	-	420,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	210,000.00	210,000.00	2,500.00	207,500.00
22020203	ELECTRICITY CHARGES	210,000.00	210,000.00	11,000.00	199,000.00
22020205	INTERNET ACCESS CHARGES	35,000.00	35,000.00	-	35,000.00
22020301	WATER RATES	35,000.00	35,000.00	-	35,000.00
22020305	OFFICE STATIONERIES / COMPUTER CONSUMABLES	140,000.00	140,000.00	-	140,000.00
22020307	PRINTING OF NON SECURITY DOCUMENTS	280,000.00	280,000.00	-	280,000.00
22020309	DRUGS/LABORATORY/MEDICAL SUPPLIES	140,000.00	140,000.00	-	140,000.00
22020401	UNIFORMS & OTHER CLOTHING	35,000.00	35,000.00	-	35,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,500,000.00	8,500,000.00	1,781,987.00	6,718,013.00
22020403	MAINTENANCE OF OFFICE FURNITURE	140,000.00	140,000.00	-	140,000.00
22020405	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	70,000.00	70,000.00	-	70,000.00
22020601	MAINTENANCE OF PLANTS/GENERATORS	210,000.00	210,000.00	-	210,000.00
22020605	SECURITY SERVICES	210,000.00	210,000.00	-	210,000.00
22020703	CLEANING & FUMIGATION SERVICES	280,000.00	280,000.00	-	280,000.00
22020801	LEGAL SERVICES	210,000.00	210,000.00	-	210,000.00
22020802	MOTOR VEHICLE FUEL COST	10,500,000.00	10,500,000.00	5,462,644.00	5,037,356.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	210,000.00	210,000.00	6,100.00	203,900.00
22020901	PLANT / GENERATOR FUEL COST	70,000.00	70,000.00	19,852.75	50,147.25
22021001	BANK CHARGES (OTHER THAN INTEREST)	21,000.00	21,000.00	17,564.24	3,435.76
22021002	REFRESHMENT & MEALS	140,000.00	140,000.00	-	140,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	210,000.00	210,000.00	200,000.00	10,000.00
22021004	PUBLICITY & ADVERTISEMENTS	84,000.00	84,000.00	-	84,000.00
22021007	MEDICAL EXPENSES- LOCAL	35,000.00	35,000.00	-	35,000.00
	WELFARE PACKAGES	70,000.00	70,000.00	-	70,000.00
		124,779,936.00	122,779,936.00	76,982,896.99	45,797,039.01

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25300100100				OCT	
21010101	Ministry of Housing and Urban Development	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	SALARY				-
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING				-
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS				-
22020202	ELECTRICITY CHARGES				-
22020203	TELEPHONE CHARGES				-
22020204	INTERNET ACCESS CHARGES				-
22020205	SATELLITE BROADCASTING ACCESS CHARGES				-
22020206	WATER RATES				-
22020301	SEWERAGE CHARGES				-
22020303	OFFICE STATIONERIES / COMPUTER CONSUMABLES				-
22020304	NEWSPAPERS				-
22020305	MAGAZINES & PERIODICALS				-
22020401	PRINTING OF NON SECURITY DOCUMENTS				-
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT				-
22020403	MAINTENANCE OF OFFICE FURNITURE				-
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				-
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS				-
22020406	MAINTENANCE OF PLANTS/GENERATORS				-
22020412	OTHER MAINTENANCE SERVICES				-
22020501	MAINTENANCE OF MARKETS/PUBLIC PLACES				-
22020601	LOCAL TRAINING				-
22020602	SECURITY SERVICES				-
22020605	OFFICE RENT				-
22020705	CLEANING & FUMIGATION SERVICES				-
22020706	ARCHITECTURAL SERVICES				-
22020801	SURVEYING SERVICES				-
22020802	MOTOR VEHICLE FUEL COST				-
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST				-
22020901	PLANT / GENERATOR FUEL COST				-
22021001	BANK CHARGES (OTHER THAN INTEREST)				-
22021002	REFRESHMENT & MEALS				-
22021003	HONORARIUM & SITTING ALLOWANCE				-
22021004	PUBLICITY & ADVERTISEMENTS				-
22021006	MEDICAL EXPENSES-LOCAL				-
22021007	POSTAGES & COURIER SERVICES				-
22021008	WELFARE PACKAGES				-
	SUBSCRIPTION TO PROFESSIONAL BODIES				-

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

025300200100				OCT	
21010101	Benue State Urban Development Board	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21020101	SALARY	48,325,240.00	48,325,240.00	31,658,593.00	16,666,647.00
22020101	NON REGULAR ALLOWANCES	0.00	-		-
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	385,000.00	385,000.00	-	385,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	350,000.00	850,000.00	322,200.00	527,800.00
22020203	ELECTRICITY CHARGES	175,000.00	175,000.00	165,000.00	10,000.00
22020205	INTERNET ACCESS CHARGES	350,000.00	350,000.00	9,000.00	341,000.00
22020301	WATER RATES	70,000.00	70,000.00	-	70,000.00
22020305	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,450,000.00	2,950,000.00	2,072,500.00	877,500.00
22020308	PRINTING OF NON SECURITY DOCUMENTS	875,000.00	875,000.00	198,000.00	677,000.00
22020309	FIELD & CAMPING MATERIALS SUPPLIES	525,000.00	725,000.00	354,700.00	370,300.00
22020401	UNIFORMS & OTHER CLOTHING	2,170,000.00	1,670,000.00	937,950.00	732,050.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,100,000.00	4,100,000.00	4,092,000.00	8,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	175,000.00	175,000.00	19,000.00	156,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	350,000.00	350,000.00	200,000.00	150,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,750,000.00	750,000.00	743,300.00	6,700.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	350,000.00	120,000.00	230,000.00
22020501	OTHER MAINTENANCE SERVICES	210,000.00	210,000.00	200,000.00	10,000.00
22020601	LOCAL TRAINING	1,750,000.00	1,750,000.00	-	1,750,000.00
22020605	SECURITY SERVICES	1,050,000.00	750,000.00	-	750,000.00
22020701	CLEANING & FUMIGATION SERVICES	1,400,000.00	900,000.00	393,900.00	506,100.00
22020703	FINANCIAL CONSULTING	1,050,000.00	1,050,000.00	213,000.00	837,000.00
22020801	LEGAL SERVICES	350,000.00	650,000.00	240,000.00	410,000.00
22020803	MOTOR VEHICLE FUEL COST	1,400,000.00	1,600,000.00	731,500.00	868,500.00
22020901	PLANT / GENERATOR FUEL COST	595,000.00	1,095,000.00	60,000.00	1,035,000.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	35,000.00	35,000.00	-	35,000.00
22021002	REFRESHMENT & MEALS	2,100,000.00	1,600,000.00	360,000.00	1,240,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	1,050,000.00	1,050,000.00	-	1,050,000.00
22021004	PUBLICITY & ADVERTISEMENTS	1,050,000.00	550,000.00	20,000.00	530,000.00
22021007	MEDICAL EXPENSES-LOCAL	875,000.00	875,000.00	200,000.00	675,000.00
22021014	WELFARE PACKAGES	1,750,000.00	2,050,000.00	1,255,000.00	795,000.00
	ANNUAL BUDGET EXPENSES & ADMINISTRATION	350,000.00	350,000.00	100,000.00	250,000.00
		75,415,240.00	76,615,240.00	44,665,643.00	31,949,597.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

025400100100				OCT	
21010101	Ministry of Cooperatives, Urban and Rural Development	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	SALARY	107,256,252.00	107,256,252.00	278,610,713.00	(171,354,461.00)
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	1,400,000.00	1,400,000.00	754,000.00	646,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000.00	700,000.00	30,000.00	670,000.00
22020202	ELECTRICITY CHARGES	840,000.00	840,000.00	100,000.00	740,000.00
22020203	TELEPHONE CHARGES	35,000.00	35,000.00	-	35,000.00
22020205	INTERNET ACCESS CHARGES	35,574.00	35,574.00	-	35,574.00
22020206	WATER RATES	35,574.00	35,574.00	-	35,574.00
22020301	SEWERAGE CHARGES	35,000.00	35,000.00	-	35,000.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,800,000.00	2,800,000.00	400,000.00	2,400,000.00
22020303	BOOKS	700,000.00	700,000.00	-	700,000.00
22020304	NEWSPAPERS	35,000.00	35,000.00	-	35,000.00
22020305	MAGAZINES & PERIODICALS	35,000.00	35,000.00	-	35,000.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	700,000.00	700,000.00	112,500.00	587,500.00
22020401	PRINTING OF SECURITY DOCUMENTS	700,000.00	700,000.00	-	700,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,750,000.00	1,750,000.00	700,000.00	1,050,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00	-	350,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	213,444.00	213,444.00	-	213,444.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	350,000.00	350,000.00	150,000.00	200,000.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	350,000.00	-	350,000.00
22020501	OTHER MAINTENANCE SERVICES	350,000.00	350,000.00	-	350,000.00
22020601	LOCAL TRAINING	854,476.00	854,476.00	-	854,476.00
22020602	SECURITY SERVICES	700,000.00	700,000.00	-	700,000.00
22020605	OFFICE RENT	42,693.00	42,693.00	-	42,693.00
22020701	CLEANING & FUMIGATION SERVICES	1,050,000.00	1,050,000.00	-	1,050,000.00
22020702	FINANCIAL CONSULTING	350,000.00	350,000.00	-	350,000.00
22020704	INFORMATION TECHNOLOGY CONSULTING	213,444.00	213,444.00	-	213,444.00
22020801	ENGINEERING SERVICES	350,000.00	350,000.00	-	350,000.00
22020802	MOTOR VEHICLE FUEL COST	2,080,785.00	2,080,785.00	100,000.00	1,980,785.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	74,382.00	74,382.00	-	74,382.00
22020901	PLANT / GENERATOR FUEL COST	169,050.00	169,050.00	-	169,050.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	17,500.00	17,500.00	1,818.25	15,681.75
22021002	REFRESHMENT & MEALS	350,000.00	350,000.00	-	350,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	700,000.00	700,000.00	-	700,000.00
22021004	PUBLICITY & ADVERTISEMENTS	1,387,442.00	1,387,442.00	-	1,387,442.00
22021006	MEDICAL EXPENSES-LOCAL	142,296.00	142,296.00	-	142,296.00
22021007	POSTAGES & COURIER SERVICES	70,000.00	70,000.00	-	70,000.00
22021008	WELFARE PACKAGES	1,793,400.00	1,793,400.00	310,000.00	1,483,400.00
22021014	SUBSCRIPTION TO PROFESSIONAL BODIES	1,400,000.00	1,400,000.00	-	1,400,000.00
	ANNUAL BUDGET EXPENSES & ADMINISTRATION	700,000.00	700,000.00	-	700,000.00
		131,116,312.00	131,116,312.00	281,269,031.25	(150,152,719.25)

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026000100100				OCT	
21010101	Ministry of Lands, Survey and Solid Minerals	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	SALARY	120,421,620.00	120,421,620.00	104,621,195.57	15,800,424.43
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	735,000.00	3,735,000.00	1,295,000.00	2,440,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	3,850,000.00	3,850,000.00	2,061,000.00	1,789,000.00
22020204	ELECTRICITY CHARGES	245,000.00	245,000.00	35,000.00	210,000.00
22020301	SATELLITE BROADCASTING ACCESS CHARGES	140,000.00	140,000.00	35,000.00	105,000.00
22020306	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,780,050.00	2,780,050.00	1,490,000.00	1,290,050.00
22020401	PRINTING OF SECURITY DOCUMENTS	257,250.00	257,250.00	-	257,250.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,050,000.00	1,050,000.00	365,000.00	685,000.00
22020404	MAINTENANCE OF OFFICE FURNITURE	70,000.00	70,000.00	-	70,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	382,200.00	382,200.00	-	382,200.00
22020706	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	350,000.00	-	350,000.00
22020801	SURVEYING SERVICES	7,350,000.00	4,350,000.00	-	4,350,000.00
22020803	MOTOR VEHICLE FUEL COST	595,000.00	2,595,000.00	743,300.00	1,851,700.00
22020901	PLANT / GENERATOR FUEL COST	1,750,000.00	1,750,000.00	455,000.00	1,295,000.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	35,000.00	35,000.00	799.82	34,200.18
22021014	REFRESHMENT & MEALS	7,000,000.00	5,000,000.00	2,473,700.00	2,526,300.00
	ANNUAL BUDGET EXPENSES & ADMINISTRATION	350,000.00	350,000.00	40,000.00	310,000.00
		147,361,120.00	147,361,120.00	113,614,995.39	33,746,124.61
031801100100				OCT	
21010101	Judicial Service Commission	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21020101	SALARY	78,064,973.00	78,064,973.00	58,548,729.87	19,516,243.13
22020101	NON REGULAR ALLOWANCES	50,000,000.00	50,000,000.00	2,700,000.00	47,300,000.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	2,800,000.00	2,800,000.00	1,135,240.00	1,664,760.00
22020103	LOCAL TRAVEL & TRANSPORT: OTHERS	2,240,000.00	2,240,000.00	-	2,240,000.00
22020201	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	17,500,000.00	17,500,000.00	-	17,500,000.00
22020202	ELECTRICITY CHARGES	2,800,000.00	2,800,000.00		2,800,000.00
22020203	TELEPHONE CHARGES	700,000.00	700,000.00	102,000.00	598,000.00
22020301	INTERNET ACCESS CHARGES	536,130.00	536,130.00	358,670.00	177,460.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,750,000.00	1,750,000.00	1,950,365.00	(200,365.00)
22020303	BOOKS	700,000.00	700,000.00	-	700,000.00
22020305	NEWSPAPERS	350,000.00	350,000.00	31,800.00	318,200.00
22020401	PRINTING OF NON SECURITY DOCUMENTS	700,000.00	700,000.00	-	700,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,900,000.00	4,900,000.00	1,832,160.00	3,067,840.00
22020404	MAINTENANCE OF OFFICE FURNITURE	700,000.00	700,000.00	100,000.00	600,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,400,000.00	1,400,000.00	128,750.00	1,271,250.00
22020501	MAINTENANCE OF PLANTS/GENERATORS	700,000.00	700,000.00	-	700,000.00
22020502	LOCAL TRAINING	2,450,000.00	2,450,000.00	-	2,450,000.00
22020605	INTERNATIONAL TRAINING	10,500,000.00	10,500,000.00	-	10,500,000.00
22020801	CLEANING & FUMIGATION SERVICES	140,000.00	140,000.00	117,900.00	22,100.00
22020803	MOTOR VEHICLE FUEL COST	4,200,000.00	4,200,000.00	1,202,800.00	2,997,200.00
22020901	PLANT / GENERATOR FUEL COST	2,100,000.00	2,100,000.00	-	2,100,000.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	140,000.00	140,000.00	136.00	139,864.00
22021002	REFRESHMENT & MEALS	4,200,000.00	4,200,000.00	3,587,840.00	612,160.00
22021003	HONORARIUM & SITTING ALLOWANCE	2,100,000.00	2,100,000.00	-	2,100,000.00
22021007	PUBLICITY & ADVERTISEMENTS	490,000.00	490,000.00	-	490,000.00
22021014	WELFARE PACKAGES	700,000.00	700,000.00	686,160.00	13,840.00
22021019	ANNUAL BUDGET EXPENSES & ADMINISTRATION	420,000.00	420,000.00	-	420,000.00
	MEDICAL EXPENSES-INTERNATIONAL	700,000.00	700,000.00	-	700,000.00
		193,981,103.00	193,981,103.00	72,482,550.87	121,498,552.13
031805100100					
21010101	High Court of Justice	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010103	SALARY	1,737,740,480.92	1,804,740,481.00	1,340,164,133.28	464,576,347.72
21020101	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	-	-	-	-
21020202	NON REGULAR ALLOWANCES	69,920,817.00	69,920,817.00	54,767,838.00	15,152,979.00
21030101	CONTRIBUTORY PENSION	9,223,146.00	9,223,146.00	-	9,223,146.00
21030102	GRATUITY	230,401,980.00	230,401,980.00	-	230,401,980.00
21030103	PENSION	61,440,528.00	61,440,528.00	-	61,440,528.00
22020101	DEATH BENEFITS	20,732,964.00	20,732,964.00	-	20,732,964.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	31,517,500.00	31,517,500.00	15,331,960.00	16,185,540.00
22020103	LOCAL TRAVEL & TRANSPORT: OTHERS	39,102,000.00	44,102,000.00	25,999,468.00	18,102,532.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	27,042,255.80	27,042,256.00	97,597.00	26,944,659.00
22020201	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	11,412,135.00	11,412,135.00	-	11,412,135.00
22020202	ELECTRICITY CHARGES	24,500,000.00	24,500,000.00	13,813,800.00	10,686,200.00
22020203	TELEPHONE CHARGES	3,500,000.00	3,500,000.00	1,128,050.00	2,371,950.00
22020204	INTERNET ACCESS CHARGES	14,000,000.00	14,000,000.00	5,718,000.00	8,282,000.00
22020205	SATELLITE BROADCASTING ACCESS CHARGES	3,500,000.00	3,500,000.00	2,667,700.00	832,300.00
22020206	WATER RATES	1,750,000.00	1,750,000.00	663,000.00	1,087,000.00
22020208	SEWERAGE CHARGES	2,100,000.00	2,100,000.00	932,000.00	1,168,000.00
22020301	SOFTWARE CHARGES/ LICENSE RENEWAL	2,100,000.00	2,100,000.00	726,000.00	1,374,000.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,100,000.00	9,100,000.00	5,266,152.00	3,833,848.00
22020303	BOOKS	8,400,000.00	8,400,000.00	5,620,500.00	2,779,500.00

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22020304	NEWSPAPERS	1,050,000.00	1,050,000.00	170,000.00	880,000.00
22020305	MAGAZINES & PERIODICALS	2,800,000.00	2,800,000.00	406,000.00	2,394,000.00
22020307	PRINTING OF NON SECURITY DOCUMENTS	14,000,000.00	14,000,000.00	6,108,000.00	7,892,000.00
22020308	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,100,000.00	2,100,000.00	1,104,210.00	995,790.00
22020309	FIELD & CAMPING MATERIALS SUPPLIES	10,500,000.00	10,500,000.00	7,335,600.00	3,164,400.00
22020310	UNIFORMS & OTHER CLOTHING	12,600,000.00	12,600,000.00	5,920,500.00	6,679,500.00
22020311	TEACHING AIDS / INSTRUCTION MATERIALS	1,190,000.00	1,190,000.00	300,000.00	890,000.00
22020401	FOOD STUFF / CATERING MATERIALS SUPPLIES	3,500,000.00	3,500,000.00	1,198,000.00	2,302,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	24,500,000.00	24,500,000.00	14,921,855.00	9,578,145.00
22020403	MAINTENANCE OF OFFICE FURNITURE	3,500,000.00	3,500,000.00	2,277,200.00	1,222,800.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,500,000.00	10,500,000.00	5,354,150.00	5,145,850.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,100,000.00	2,100,000.00	1,267,200.00	832,800.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	7,000,000.00	7,000,000.00	2,959,600.00	4,040,400.00
22020501	OTHER MAINTENANCE SERVICES	7,000,000.00	7,000,000.00	3,917,000.00	3,083,000.00
22020502	LOCAL TRAINING	14,700,000.00	14,700,000.00	7,515,440.00	7,184,560.00
22020601	INTERNATIONAL TRAINING	68,334,000.00	68,334,000.00	-	68,334,000.00
22020602	SECURITY SERVICES	9,170,000.00	9,170,000.00	925,000.00	8,245,000.00
22020603	OFFICE RENT	17,500,000.00	17,500,000.00	3,212,500.00	14,287,500.00
22020605	RESIDENTIAL RENT	28,000,000.00	28,000,000.00	2,680,000.00	25,320,000.00
22020701	CLEANING & FUMIGATION SERVICES	3,500,000.00	3,500,000.00	1,730,066.00	1,769,934.00
22020702	FINANCIAL CONSULTING	14,000,000.00	14,000,000.00	5,762,122.00	8,237,878.00
22020703	INFORMATION TECHNOLOGY CONSULTING	3,500,000.00	3,500,000.00	1,200,000.00	2,300,000.00
22020704	LEGAL SERVICES	10,500,000.00	10,500,000.00	2,624,000.00	7,876,000.00
22020705	ENGINEERING SERVICES	7,000,000.00	7,000,000.00	579,000.00	6,421,000.00
22020706	ARCHITECTURAL SERVICES	14,000,000.00	14,000,000.00	4,700,000.00	9,300,000.00
22020801	SURVEYING SERVICES	7,000,000.00	7,000,000.00	2,500,000.00	4,500,000.00
22020803	MOTOR VEHICLE FUEL COST	175,000,000.00	100,000,000.00	63,179,322.00	36,820,678.00
22020806	PLANT / GENERATOR FUEL COST	10,500,000.00	10,500,000.00	7,476,055.00	3,023,945.00
22020904	COOKING GAS/FUEL COST	3,500,000.00	3,500,000.00	1,900,000.00	1,600,000.00
22021001	OTHER CRF BANK CHARGES	420,000.00	420,000.00	143,254.72	276,745.28
22021002	REFRESHMENT & MEALS	35,000,000.00	50,000,000.00	31,302,024.00	18,697,976.00
22021003	HONORARIUM & SITTING ALLOWANCE	28,000,000.00	28,000,000.00	8,821,500.00	19,178,500.00
22021004	PUBLICITY & ADVERTISEMENTS	7,000,000.00	7,000,000.00	2,780,220.00	4,219,780.00
22021006	MEDICAL EXPENSES-LOCAL	35,000,000.00	20,000,000.00	11,757,296.00	8,242,704.00
22021007	POSTAGES & COURIER SERVICES	3,500,000.00	3,500,000.00	577,200.00	2,922,800.00
22021008	WELFARE PACKAGES	14,000,000.00	14,000,000.00	5,080,396.17	8,919,603.83
22021009	SUBSCRIPTION TO PROFESSIONAL BODIES	10,500,000.00	10,500,000.00	6,063,525.00	4,436,475.00
22021021	SPORTING ACTIVITIES	28,000,000.00	18,000,000.00	12,705,220.00	5,294,780.00

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22040109	SPECIAL DAYS/CELEBRATIONS	35,000,000.00	25,000,000.00	27,867,080.00	(2,867,080.00)
22040110	GRANTS TO COMMUNITIES/NGOs	2,100,000.00	2,100,000.00	1,260,000.00	840,000.00
22040111	GRANTS TO ACADEMIC INSTITUTIONS	1,400,000.00	1,400,000.00	390,000.00	1,010,000.00
	CONTRIBUTION TO TRADITIONAL COUNCILS	1,400,000.00	1,400,000.00	650,000.00	750,000.00
		2,997,347,806.72	2,974,347,807.00	1,741,516,734.17	1,232,831,072.83
031805200100				OCT	
21010101	Customary Court of Appeal	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21020101	SALARY	100,842,505.00	100,842,505.00	67,326,562.00	33,515,943.00
21030101	NON REGULAR ALLOWANCES	5,000,000.00	5,000,000.00		5,000,000.00
21030102	GRATUITY	30,000,000.00	30,000,000.00	-	30,000,000.00
21030103	PENSION	15,000,000.00	15,000,000.00	-	15,000,000.00
22020101	DEATH BENEFITS	5,000,000.00	5,000,000.00	-	5,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	5,712,000.00	12,712,000.00	18,716,390.00	(6,004,390.00)
22020103	LOCAL TRAVEL & TRANSPORT: OTHERS	8,618,400.00	10,618,400.00	17,176,332.00	(6,557,932.00)
22020104	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	21,000,000.00	11,000,000.00	-	11,000,000.00
22020201	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	21,000,000.00	11,000,000.00	-	11,000,000.00
22020202	ELECTRICITY CHARGES	3,416,000.00	5,416,000.00	4,862,300.00	553,700.00
22020203	TELEPHONE CHARGES	1,131,200.00	1,131,200.00	1,743,730.00	(612,530.00)
22020205	INTERNET ACCESS CHARGES	1,562,400.00	1,562,400.00	3,830,800.00	(2,268,400.00)
22020206	WATER RATES	215,600.00	215,600.00	-	215,600.00
22020301	SEWERAGE CHARGES	360,920.00	360,920.00	-	360,920.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,718,400.00	5,718,400.00	6,028,050.00	(309,650.00)
22020303	BOOKS	3,018,400.00	3,018,400.00	361,000.00	2,657,400.00
22020304	NEWSPAPERS	215,600.00	215,600.00	11,000.00	204,600.00
22020305	MAGAZINES & PERIODICALS	215,600.00	215,600.00	-	215,600.00
22020309	PRINTING OF NON SECURITY DOCUMENTS	646,800.00	646,800.00	1,501,700.00	(854,900.00)
22020401	UNIFORMS & OTHER CLOTHING	1,190,000.00	1,190,000.00	650,000.00	540,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,363,520.00	8,363,520.00	11,757,860.00	(3,394,340.00)
22020403	MAINTENANCE OF OFFICE FURNITURE	3,556,000.00	3,556,000.00	3,107,250.00	448,750.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,165,600.00	6,165,600.00	18,499,000.00	(12,333,400.00)
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,654,400.00	3,154,400.00	3,583,250.00	(428,850.00)
22020406	MAINTENANCE OF PLANTS/GENERATORS	862,400.00	862,400.00	1,108,700.00	(246,300.00)
22020411	OTHER MAINTENANCE SERVICES	1,293,600.00	1,293,600.00	1,349,950.00	(56,350.00)
22020501	MAINTENANCE OF COMMUNICATION EQUIPMENTS	840,000.00	840,000.00	25,600.00	814,400.00
22020502	LOCAL TRAINING	2,695,000.00	2,695,000.00	66,000.00	2,629,000.00
22020601	INTERNATIONAL TRAINING	4,200,000.00	4,200,000.00	-	4,200,000.00
22020604	SECURITY SERVICES	1,400,000.00	1,900,000.00	200,000.00	1,700,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020605	SECURITY VOTE (INCLUDING OPERATIONS)	366,100.00	-	-	-
22020702	CLEANING & FUMIGATION SERVICES	700,000.00	700,000.00	744,000.00	(44,000.00)
22020703	INFORMATION TECHNOLOGY CONSULTING	1,400,000.00	1,400,000.00	150,000.00	1,250,000.00
22020705	LEGAL SERVICES	756,000.00	756,000.00	-	756,000.00
22020801	ARCHITECTURAL SERVICES	700,000.00	700,000.00	650,000.00	50,000.00
22020803	MOTOR VEHICLE FUEL COST	10,049,200.00	20,049,200.00	25,833,100.00	(5,783,900.00)
22020901	PLANT / GENERATOR FUEL COST	4,754,400.00	4,754,400.00	7,077,000.00	(2,322,600.00)
22021001	BANK CHARGES (OTHER THAN INTEREST)	140,000.00	140,000.00	65,698.00	74,302.00
22021002	REFRESHMENT & MEALS	6,762,000.00	13,762,000.00	27,482,000.00	(13,720,000.00)
22021003	HONORARIUM & SITTING ALLOWANCE	4,093,600.00	6,093,600.00	8,230,800.00	(2,137,200.00)
22021004	PUBLICITY & ADVERTISEMENTS	431,200.00	431,200.00	4,657,048.00	(4,225,848.00)
22021006	MEDICAL EXPENSES-LOCAL	2,856,000.00	2,856,000.00	1,889,709.00	966,291.00
22021007	POSTAGES & COURIER SERVICES	215,600.00	215,600.00	4,600.00	211,000.00
22021008	WELFARE PACKAGES	3,771,600.00	10,771,600.00	13,152,000.00	(2,380,400.00)
22021021	SUBSCRIPTION TO PROFESSIONAL BODIES	1,282,400.00	1,582,400.00	1,148,600.00	433,800.00
	SPECIAL DAYS/CELEBRATIONS	5,062,400.00	10,312,400.00	6,991,500.00	3,320,900.00
		299,234,845.00	328,418,745.00	259,981,529.00	68,437,216.00
032600100100				OCT	
21010101	Ministry of Justice and Public Order	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	SALARY	285,701,191.00	315,701,191.00	304,925,649.65	10,775,541.35
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	2,800,000.00	3,800,000.00	1,980,000.00	1,820,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	5,816,055.00	9,816,055.00	4,474,000.00	5,342,055.00
22020203	ELECTRICITY CHARGES	390,726.00	1,390,726.00	520,000.00	870,726.00
22020205	INTERNET ACCESS CHARGES	140,000.00	140,000.00	-	140,000.00
22020301	WATER RATES	140,000.00	140,000.00	-	140,000.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,150,000.00	3,150,000.00	3,145,000.00	5,000.00
22020304	BOOKS	70,000.00	70,000.00		70,000.00
22020305	MAGAZINES & PERIODICALS	105,000.00	105,000.00		105,000.00
22020309	PRINTING OF NON SECURITY DOCUMENTS	56,700.00	56,700.00	20,000.00	36,700.00
22020401	UNIFORMS & OTHER CLOTHING	11,200,000.00	11,200,000.00	9,300,000.00	1,900,000.00
22020403	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,400,000.00	1,400,000.00		1,400,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	210,000.00	210,000.00	38,000.00	172,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	70,000.00	70,000.00	35,000.00	35,000.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	35,000.00	35,000.00		35,000.00
22020501	OTHER MAINTENANCE SERVICES	210,000.00	210,000.00	168,000.00	42,000.00
22020502	LOCAL TRAINING	2,100,000.00	2,100,000.00	321,000.00	1,779,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020601	INTERNATIONAL TRAINING	0.00	121,630,982.00	95,800,500.00	25,830,482.00
22020602	SECURITY SERVICES	2,100,000.00	2,100,000.00	575,000.00	1,525,000.00
22020605	OFFICE RENT	140,000.00	140,000.00	200,000.00	-60,000.00
22020703	CLEANING & FUMIGATION SERVICES	175,000.00	175,000.00	170,000.00	5,000.00
22020801	LEGAL SERVICES	700,000,000.00	1,000,000,000.00	1,189,712,039.16	-189,712,039.16
22020803	MOTOR VEHICLE FUEL COST	1,050,000.00	1,050,000.00	260,000.00	790,000.00
22020901	PLANT / GENERATOR FUEL COST	490,000.00	490,000.00	486,000.00	4,000.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	175,000.00	175,000.00	2,098.58	172,901.42
22021002	REFRESHMENT & MEALS	700,000.00	700,000.00	694,000.00	6,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	7,000,000.00	4,534,000.00	2,466,000.00
22021004	PUBLICITY & ADVERTISEMENTS	140,000.00	140,000.00	90,000.00	50,000.00
22021006	MEDICAL EXPENSES-LOCAL	126,000.00	126,000.00		126,000.00
22021007	POSTAGES & COURIER SERVICES	105,000.00	105,000.00		105,000.00
22021008	WELFARE PACKAGES	70,000.00	70,000.00	60,000.00	10,000.00
	SUBSCRIPTION TO PROFESSIONAL BODIES	2,800,000.00	3,300,000.00	2,800,000.00	500,000.00
		1,028,665,672.00	1,486,796,654.00	1,620,310,287.39	(133,513,633.39)
32600700100				OCT	
22020101	Citizens Mediation Centre, Makurdi	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020203	LOCAL TRAVEL & TRANSPORT: TRAINING		-		-
22020301	INTERNET ACCESS CHARGES		-		-
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES		-		-
22020305	BOOKS		-		-
22020310	PRINTING OF NON SECURITY DOCUMENTS		-		-
22020401	TEACHING AIDS / INSTRUCTION MATERIALS		-		-
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		-		-
22020403	MAINTENANCE OF OFFICE FURNITURE		-		-
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		-		-
22020501	MAINTENANCE OF OFFICE / IT EQUIPMENTS		-		-
22020801	LOCAL TRAINING		-		-
22021002	MOTOR VEHICLE FUEL COST		-		-
22021006	HONORARIUM & SITTING ALLOWANCE		-		-
22021008	POSTAGES & COURIER SERVICES		-		-
22021009	SUBSCRIPTION TO PROFESSIONAL BODIES		-		-
	SPORTING ACTIVITIES		-		-

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

051400100100			- OCT		
21010101	Ministry of Women Affairs and Social Development	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	SALARY	86,498,100.00	96,498,100.00	92,749,091.00	3,749,009.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	4,373,985.00	4,373,985.00	3,799,540.00	574,445.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	1,159,095.00	1,159,095.00	985,700.00	173,395.00
22020203	ELECTRICITY CHARGES	12,348.00	12,348.00	-	12,348.00
22020205	INTERNET ACCESS CHARGES	140,000.00	140,000.00	50,000.00	90,000.00
22020301	WATER RATES	70,000.00	70,000.00	20,000.00	50,000.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,706,270.00	2,706,270.00	2,259,220.00	447,050.00
22020305	BOOKS	140,000.00	140,000.00		140,000.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	140,000.00	140,000.00	100,000.00	40,000.00
22020307	PRINTING OF SECURITY DOCUMENTS	350,000.00	350,000.00		350,000.00
22020309	DRUGS/LABORATORY/MEDICAL SUPPLIES	35,000.00	35,000.00		35,000.00
22020310	UNIFORMS & OTHER CLOTHING	700,000.00	700,000.00		700,000.00
22020311	TEACHING AIDS / INSTRUCTION MATERIALS	630,000.00	630,000.00		630,000.00
22020401	FOOD STUFF / CATERING MATERIALS SUPPLIES	7,652,820.00	7,652,820.00	4,306,500.00	3,346,320.00
22020404	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,758,000.00	2,758,000.00	2,102,000.00	656,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	832,461.00	832,461.00	378,000.00	454,461.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	210,000.00	210,000.00	35,000.00	175,000.00
22020501	OTHER MAINTENANCE SERVICES	255,633.00	255,633.00	85,000.00	170,633.00
22020601	LOCAL TRAINING	7,000,000.00	7,000,000.00	20,000.00	6,980,000.00
22020605	SECURITY SERVICES	140,000.00	140,000.00	20,000.00	120,000.00
22020801	CLEANING & FUMIGATION SERVICES	44,100.00	44,100.00		44,100.00
22020803	MOTOR VEHICLE FUEL COST	73,500.00	73,500.00		73,500.00
22020901	PLANT / GENERATOR FUEL COST	109,515.00	109,515.00		109,515.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	6,615.00	6,615.00	4,576.30	2,038.70
22021002	REFRESHMENT & MEALS	280,000.00	280,000.00	80,000.00	200,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	210,000.00	210,000.00	178,000.00	32,000.00
22021004	PUBLICITY & ADVERTISEMENTS	258,720.00	258,720.00	36,000.00	222,720.00
22021006	MEDICAL EXPENSES-LOCAL	730,310.00	730,310.00	18,000.00	712,310.00
22021007	POSTAGES & COURIER SERVICES	35,280.00	35,280.00	18,000.00	17,280.00
22021008	WELFARE PACKAGES	20,860,000.00	10,860,000.00	5,990,000.00	4,870,000.00
22021021	SUBSCRIPTION TO PROFESSIONAL BODIES	140,000.00	140,000.00		140,000.00
22040109	SPECIAL DAYS/CELEBRATIONS	2,800,000.00	2,800,000.00		2,800,000.00
22070101	GRANTS TO COMMUNITIES/NGOs	350,000.00	350,000.00		350,000.00
	PAYMENT FROM CRF TO FUND MDAs RECURRENT EXPENDITURE	-	-		
		141,701,752.00	141,701,752.00	113,234,627.30	28,467,124.70

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

051405100100			OCT		
21010101	Benue State Rehabilitation Board, Apir	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	SALARY	9,514,908.00	12,014,908.00	10,905,241.00	1,109,667.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	147,000.00	147,000.00	70,000.00	77,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	842,800.00	842,800.00	560,000.00	282,800.00
22020202	ELECTRICITY CHARGES	217,560.00	217,560.00	107,000.00	110,560.00
22020203	TELEPHONE CHARGES	88,200.00	88,200.00	40,000.00	48,200.00
22020301	INTERNET ACCESS CHARGES	73,500.00	73,500.00	10,000.00	63,500.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	514,500.00	514,500.00	320,000.00	194,500.00
22020305	BOOKS	73,500.00	73,500.00		73,500.00
22020307	PRINTING OF NON SECURITY DOCUMENTS	70,000.00	70,000.00	80,000.00	(10,000.00)
22020309	DRUGS/LABORATORY/MEDICAL SUPPLIES	700,000.00	700,000.00		700,000.00
22020310	UNIFORMS & OTHER CLOTHING	1,400,000.00	5,000,000.00	5,450,000.00	(450,000.00)
22020311	TEACHING AIDS / INSTRUCTION MATERIALS	2,416,400.00	5,000,000.00	7,246,500.00	(2,246,500.00)
22020401	FOOD STUFF / CATERING MATERIALS SUPPLIES	7,000,000.00	7,000,000.00	6,980,000.00	20,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	352,100.00	352,100.00	310,000.00	42,100.00
22020404	MAINTENANCE OF OFFICE FURNITURE	73,500.00	73,500.00		73,500.00
22020406	MAINTENANCE OF OFFICE / IT EQUIPMENTS	58,800.00	58,800.00		58,800.00
22020501	OTHER MAINTENANCE SERVICES	69,090.00	69,090.00	70,000.00	(910.00)
22020601	LOCAL TRAINING	4,876,725.00	5,876,725.00	5,850,000.00	26,725.00
22020602	SECURITY SERVICES	35,000.00	35,000.00		35,000.00
22020603	OFFICE RENT	70,000.00	70,000.00		70,000.00
22020605	RESIDENTIAL RENT	70,000.00	70,000.00		70,000.00
22020801	CLEANING & FUMIGATION SERVICES	413,231.00	413,231.00	20,000.00	393,231.00
22020802	MOTOR VEHICLE FUEL COST	264,600.00	264,600.00	420,000.00	(155,400.00)
22020901	OTHER TRANSPORT EQUIPMENT FUEL COST	38,220.00	38,220.00		38,220.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	18,529.00	18,529.00	3,675.57	14,853.43
22021002	REFRESHMENT & MEALS	242,550.00	242,550.00	110,000.00	132,550.00
22021003	HONORARIUM & SITTING ALLOWANCE	45,570.00	45,570.00		45,570.00
22021004	PUBLICITY & ADVERTISEMENTS	44,100.00	44,100.00		44,100.00
22021006	MEDICAL EXPENSES-LOCAL	107,800.00	107,800.00		107,800.00
22021007	POSTAGES & COURIER SERVICES	7,203.00	7,203.00		7,203.00
22021009	WELFARE PACKAGES	2,100,000.00	2,100,000.00	1,440,000.00	660,000.00
22021021	SPORTING ACTIVITIES	70,000.00	70,000.00		70,000.00
	SPECIAL DAYS/CELEBRATIONS	2,100,000.00	2,100,000.00	2,100,000.00	-
		34,115,386.00	43,798,986.00	42,092,416.57	1,706,569.43

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

051405200100				OCT	
21020101	Benue State Community and Social Development Agency	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	NON REGULAR ALLOWANCES	82,800,000.00	32,800,000.00		32,800,000.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	13,300,000.00	8,300,000.00		8,300,000.00
22020103	LOCAL TRAVEL & TRANSPORT: OTHERS	16,100,000.00	10,100,000.00		10,100,000.00
22020201	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,052,522.00	1,052,522.00		1,052,522.00
22020202	ELECTRICITY CHARGES	840,000.00	840,000.00	305,000.00	535,000.00
22020203	TELEPHONE CHARGES	560,000.00	560,000.00		560,000.00
22020204	INTERNET ACCESS CHARGES	700,000.00	700,000.00		700,000.00
22020205	SATELLITE BROADCASTING ACCESS CHARGES	2,040,360.00	2,040,360.00		2,040,360.00
22020206	WATER RATES	105,000.00	105,000.00		105,000.00
22020301	SEWERAGE CHARGES	467,775.00	467,775.00		467,775.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,650,000.00	6,650,000.00	507,000.00	6,143,000.00
22020303	BOOKS	420,000.00	420,000.00		420,000.00
22020304	NEWSPAPERS	9,356.00	9,356.00		9,356.00
22020305	MAGAZINES & PERIODICALS	2,246.00	2,246.00		2,246.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	1,050,000.00	1,050,000.00		1,050,000.00
22020309	PRINTING OF SECURITY DOCUMENTS	682,500.00	682,500.00		682,500.00
22020310	UNIFORMS & OTHER CLOTHING	252,000.00	252,000.00		252,000.00
22020401	TEACHING AIDS / INSTRUCTION MATERIALS	280,665.00	280,665.00		280,665.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,439,196.00	6,439,196.00	258,000.00	6,181,196.00
22020403	MAINTENANCE OF OFFICE FURNITURE	980,000.00	980,000.00		980,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	980,000.00	980,000.00	9,000.00	971,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,145,147.00	5,145,147.00		5,145,147.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	1,750,000.00	1,750,000.00	40,000.00	1,710,000.00
22020411	OTHER MAINTENANCE SERVICES	560,000.00	560,000.00		560,000.00
22020412	MAINTENANCE OF COMMUNICATION EQUIPMENTS	1,120,000.00	1,120,000.00		1,120,000.00
22020501	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,400,000.00	1,400,000.00		1,400,000.00
22020601	LOCAL TRAINING	31,500,000.00	16,500,000.00		16,500,000.00
22020605	SECURITY SERVICES	1,610,000.00	1,610,000.00	447,400.00	1,162,600.00
22020701	CLEANING & FUMIGATION SERVICES	175,000.00	175,000.00	50,000.00	125,000.00
22020702	FINANCIAL CONSULTING	47,208,000.00	27,208,000.00		27,208,000.00
22020801	INFORMATION TECHNOLOGY CONSULTING	2,870,000.00	2,870,000.00		2,870,000.00
22020802	MOTOR VEHICLE FUEL COST	9,800,000.00	9,800,000.00	199,500.00	9,600,500.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	378,000.00	378,000.00		378,000.00
22020901	PLANT / GENERATOR FUEL COST	1,400,000.00	2,400,000.00	624,500.00	1,775,500.00
22020902	BANK CHARGES (OTHER THAN INTEREST)	49,000.00	49,000.00	193,547.00	(144,547.00)

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	441,000.00	441,000.00		441,000.00
22020406	MAINTENANCE OF OFFICE / IT EQUIPMENTS	980,000.00	980,000.00	199,800.00	780,200.00
22020501	OTHER MAINTENANCE SERVICES	1,528,800.00	1,528,800.00	1,064,840.00	463,960.00
22020605	LOCAL TRAINING	350,000.00	15,350,000.00	119,800.00	15,230,200.00
22020702	CLEANING & FUMIGATION SERVICES	143,500.00	143,500.00	99,900.00	43,600.00
22020801	INFORMATION TECHNOLOGY CONSULTING	97,720.00	97,720.00		97,720.00
22020802	MOTOR VEHICLE FUEL COST	70,000.00	70,000.00		70,000.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	48,020.00	48,020.00		48,020.00
22020901	PLANT / GENERATOR FUEL COST	87,500.00	87,500.00	5,000.00	82,500.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	39,002.00	39,002.00	7,972.00	31,030.00
22021002	REFRESHMENT & MEALS	140,000.00	140,000.00		140,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	770,000.00	770,000.00		770,000.00
22021003	PUBLICITY & ADVERTISEMENTS: Radio,Television, Newspaperetc	154,770.00	154,770.00		154,770.00
22021003	PUBLICITY & ADVERTISEMENTS: sponsorship of sensitization Meeting fot Stateholders for ASC Conduct	105,000.00	105,000.00		105,000.00
22021003	PUBLICITY & ADVERTISEMENTS: STEAM Based Education campaign Enrolment Driv.	105,000.00	105,000.00		105,000.00
22021004	PUBLICITY & ADVERTISEMENTS: Lunching of State Based Education Strategic Plan SESOP) for Benue State in MKD	105,000.00	105,000.00		105,000.00
22021006	MEDICAL EXPENSES-LOCAL	437,500.00	437,500.00		437,500.00
22021007	POSTAGES & COURIER SERVICES	35,000.00	35,000.00	10,000.00	25,000.00
22021007	WELFARE PACKAGES	2,425,500.00	1,425,500.00	225,000.00	1,200,500.00
22021007	WELFARE PACKAGES: Hosting of JCCE 2020	385,875.00	385,875.00		385,875.00
22021007	WELFARE PACKAGES	875,000.00	875,000.00		875,000.00
22021007	WELFARE PACKAGES: Registration of SSCE(NECO/WAEC) for Students in Govt Schools in Benue State	12,593,000.00	12,593,000.00		12,593,000.00
22021009	WELFARE PACKAGES: Education in Emergency/Research and Documentation	385,875.00	385,875.00		385,875.00
22021021	SPORTING ACTIVITIES	350,000.00	350,000.00		350,000.00
22040110	SPECIAL DAYS/CELEBRATIONS	700,000.00	700,000.00		700,000.00
	GRANTS TO ACADEMIC INSTITUTIONS	525,000.00	525,000.00		525,000.00
		304,115,650.00	301,615,650.00	164,548,475.50	137,067,174.50

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

051700300100			OCT			
			2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010101	Benue State Universal Basic Education Board (SUBEB)					
22020101	SALARY	441,473,440.00	446,473,440.00	410,022,326.74	36,451,113.26	
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	1,750,000.00	3,750,000.00	3,749,500.00	500.00	
22020103	LOCAL TRAVEL & TRANSPORT: OTHERS	7,350,000.00	7,350,000.00	6,595,220.00	754,780.00	
22020201	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	8,750,000.00	3,750,000.00	2,920,002.00	829,998.00	
22020203	ELECTRICITY CHARGES	2,660,000.00	2,660,000.00	2,657,290.00	2,710.00	
22020205	INTERNET ACCESS CHARGES	3,150,000.00	3,150,000.00	3,145,241.83	4,758.17	
22020206	WATER RATES	70,000.00	70,000.00	70,000.00	-	
22020301	SEWERAGE CHARGES	70,000.00	70,000.00	70,000.00	-	
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,200,000.00	4,200,000.00	3,461,200.00	738,800.00	
22020302	BOOKS	5,600,000.00	5,600,000.00	1,700,000.00	3,900,000.00	
22020310	PRINTING OF NON SECURITY DOCUMENTS	7,000,000.00	7,000,000.00	4,920,000.00	2,080,000.00	
22020401	TEACHING AIDS / INSTRUCTION MATERIALS	21,478,639.00	11,478,639.00	9,370,000.00	2,108,639.00	
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,462,195.00	8,462,195.00	7,034,500.00	1,427,695.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	210,000.00	210,000.00	210,000.00	-	
22020404	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	7,497,000.00	7,497,000.00	4,493,150.00	3,003,850.00	
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,350,000.00	5,350,000.00	2,415,000.00	2,935,000.00	
22020406	MAINTENANCE OF PLANTS/GENERATORS	959,644.00	959,644.00	959,200.00	444.00	
22020501	OTHER MAINTENANCE SERVICES	455,000.00	455,000.00	186,000.00	269,000.00	
22020502	LOCAL TRAINING	7,000,000.00	7,000,000.00	5,560,000.00	1,440,000.00	
22020602	INTERNATIONAL TRAINING	1,435,000.00	1,435,000.00		1,435,000.00	
22020603	OFFICE RENT	266,070.00	266,070.00	180,000.00	86,070.00	
22020605	RESIDENTIAL RENT	245,000.00	245,000.00	210,000.00	35,000.00	
22020701	CLEANING & FUMIGATION SERVICES	218,295.00	218,295.00	218,000.00	295.00	
22020702	FINANCIAL CONSULTING	3,500,000.00	3,500,000.00	1,200,000.00	2,300,000.00	
22020801	INFORMATION TECHNOLOGY CONSULTING	567,000.00	567,000.00		567,000.00	
22020803	MOTOR VEHICLE FUEL COST	3,150,000.00	6,150,000.00	4,821,704.80	1,328,295.20	
22020901	PLANT / GENERATOR FUEL COST	8,050,000.00	8,050,000.00	8,000,000.00	50,000.00	
22021001	BANK CHARGES (OTHER THAN INTEREST)	105,175.00	105,175.00	41,921.00	63,254.00	
22021002	REFRESHMENT & MEALS	4,130,994.00	4,130,994.00	4,105,000.00	25,994.00	
22021003	HONORARIUM & SITTING ALLOWANCE	1,661,100.00	1,661,100.00	920,000.00	741,100.00	
22021004	PUBLICITY & ADVERTISEMENTS	1,317,400.00	1,317,400.00	705,000.00	612,400.00	
22021007	MEDICAL EXPENSES-LOCAL	1,050,000.00	1,050,000.00	1,050,000.00	-	
22021008	WELFARE PACKAGES	4,200,000.00	2,200,000.00	890,000.00	1,310,000.00	
22021009	SUBSCRIPTION TO PROFESSIONAL BODIES	983,500.00	983,500.00	480,857.00	502,643.00	
22021010	SPORTING ACTIVITIES	1,050,000.00	1,050,000.00	160,000.00	890,000.00	
22021014	DIRECT TEACHING & LABORATORY COST	2,100,000.00	2,100,000.00	600,000.00	1,500,000.00	
22021021	ANNUAL BUDGET EXPENSES & ADMINISTRATION	875,000.00	875,000.00	870,000.00	5,000.00	
	SPECIAL DAYS/CELEBRATIONS	3,500,000.00	3,500,000.00	3,496,378.00	3,622.00	
		573,890,452.00	564,890,452.00	497,487,491.37	67,402,960.63	

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

051700800100			OCT		
21010101	Benue State Library Board	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
22020101	SALARY	17,564,244.00	17,564,244.00	13,978,600.11	3,585,643.89
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	700,000.00	700,000.00	60,000.00	640,000.00
22020103	LOCAL TRAVEL & TRANSPORT: OTHERS	361,226.60	361,227.00	355,600.00	5,627.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	700,000.00	700,000.00		700,000.00
22020201	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	700,000.00	700,000.00		700,000.00
22020203	ELECTRICITY CHARGES	490,000.00	490,000.00	85,000.00	405,000.00
22020301	INTERNET ACCESS CHARGES	1,050,000.00	1,050,000.00		1,050,000.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,126,020.00	1,126,020.00	1,122,000.00	4,020.00
22020303	BOOKS	1,400,000.00	1,400,000.00	325,000.00	1,075,000.00
22020304	NEWSPAPERS	9,355.50	9,356.00		9,356.00
22020305	MAGAZINES & PERIODICALS	5,613.30	5,613.00		5,613.00
22020401	PRINTING OF NON SECURITY DOCUMENTS	35,000.00	35,000.00		35,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	350,000.00	350,000.00	210,000.00	140,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	525,000.00	525,000.00	60,300.00	464,700.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	700,000.00	700,000.00	11,000.00	689,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	70,000.00	70,000.00		70,000.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	70,000.00	70,000.00	28,700.00	41,300.00
22020501	OTHER MAINTENANCE SERVICES	70,000.00	70,000.00	65,000.00	5,000.00
22020601	LOCAL TRAINING	35,000.00	35,000.00		35,000.00
22020602	SECURITY SERVICES	350,000.00	350,000.00	32,000.00	318,000.00
22020603	OFFICE RENT	7,000.00	7,000.00		7,000.00
22020605	RESIDENTIAL RENT	7,000.00	7,000.00		7,000.00
22020701	CLEANING & FUMIGATION SERVICES	421,890.00	421,890.00	421,800.00	90.00
22020709	FINANCIAL CONSULTING	194,600.00	194,600.00		194,600.00
22020801	AUDITING OF ACCOUNTS	70,000.00	70,000.00	60,000.00	10,000.00
22020803	MOTOR VEHICLE FUEL COST	315,000.00	315,000.00	240,000.00	75,000.00
22020901	PLANT / GENERATOR FUEL COST	210,000.00	210,000.00	49,200.00	160,800.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	7,000.00	7,000.00	3,614.50	3,385.50
22021002	REFRESHMENT & MEALS	210,000.00	210,000.00	125,000.00	85,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	280,000.00	280,000.00	262,500.00	17,500.00
22021004	PUBLICITY & ADVERTISEMENTS	35,000.00	35,000.00	5,500.00	29,500.00
22021006	MEDICAL EXPENSES-LOCAL	210,000.00	210,000.00	20,000.00	190,000.00
22021008	POSTAGES & COURIER SERVICES	3,742.20	3,742.00		3,742.00
	SUBSCRIPTION TO PROFESSIONAL BODIES	350,000.00	350,000.00		350,000.00
		28,632,691.60	28,632,692.00	17,520,814.61	11,111,877.39

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

051700900100		2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
21010101	Benue State Examinations Board				
21020101	SALARY	52,938,220.00	32,938,220.00	42,911,972.30	(9,973,752.30)
22020101	NON REGULAR ALLOWANCES	30,000,000.00	15,000,000.00	5,617,000.00	9,383,000.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	14,000,000.00	19,000,000.00	11,000,000.00	8,000,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	24,500,000.00	39,500,000.00	22,509,500.00	16,990,500.00
22020203	ELECTRICITY CHARGES	350,000.00	350,000.00	10,000.00	340,000.00
22020205	INTERNET ACCESS CHARGES	560,000.00	560,000.00	100,000.00	460,000.00
22020206	WATER RATES	175,000.00	175,000.00	38,000.00	137,000.00
22020301	SEWERAGE CHARGES	350,000.00	350,000.00		350,000.00
22020303	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	7,000,000.00	6,275,000.00	725,000.00
22020304	NEWSPAPERS	35,000.00	35,000.00		35,000.00
22020305	MAGAZINES & PERIODICALS	35,000.00	35,000.00		35,000.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	700,000.00	700,000.00		700,000.00
22020309	PRINTING OF SECURITY DOCUMENTS	112,000,000.00	172,000,000.00	171,966,472.80	33,527.20
22020311	UNIFORMS & OTHER CLOTHING	350,000.00	350,000.00		350,000.00
22020401	FOOD STUFF / CATERING MATERIALS SUPPLIES	42,000,000.00	62,000,000.00	52,118,176.30	9,881,823.70
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,550,000.00	9,550,000.00	3,416,500.00	6,133,500.00
22020403	MAINTENANCE OF OFFICE FURNITURE	1,180,851.00	1,180,851.00	908,000.00	272,851.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,050,000.00	1,050,000.00	310,000.00	740,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	350,000.00	350,000.00	189,200.00	160,800.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	912,135.00	912,135.00	888,000.00	24,135.00
22020501	OTHER MAINTENANCE SERVICES	11,550,000.00	6,550,000.00	9,834,000.00	(3,284,000.00)
22020601	LOCAL TRAINING	2,450,000.00	2,450,000.00	285,000.00	2,165,000.00
22020605	SECURITY SERVICES	1,050,000.00	1,050,000.00	200,000.00	850,000.00
22020701	CLEANING & FUMIGATION SERVICES	700,000.00	700,000.00	400,000.00	300,000.00
22020801	FINANCIAL CONSULTING	3,500,000.00	3,500,000.00		3,500,000.00
22020802	MOTOR VEHICLE FUEL COST	6,444,200.00	10,444,200.00	3,905,000.00	6,539,200.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	1,050,000.00	1,050,000.00		1,050,000.00
22020901	PLANT / GENERATOR FUEL COST	700,000.00	700,000.00		700,000.00
22020902	BANK CHARGES (OTHER THAN INTEREST)	700,000.00	700,000.00	501,264.50	198,735.50
22021001	INSURANCE PREMIUM	1,750,000.00	1,750,000.00	812,868.00	937,132.00
22021002	REFRESHMENT & MEALS	2,521,344.00	2,521,344.00	1,883,000.00	638,344.00
22021003	HONORARIUM & SITTING ALLOWANCE	4,526,200.00	4,526,200.00	13,807,800.00	(9,281,600.00)
22021004	PUBLICITY & ADVERTISEMENTS	700,000.00	700,000.00	615,000.00	85,000.00
22021006	MEDICAL EXPENSES-LOCAL	875,000.00	875,000.00	200,000.00	675,000.00
22021007	POSTAGES & COURIER SERVICES	3,500.00	3,500.00		3,500.00
22021014	WELFARE PACKAGES	10,500,000.00	10,500,000.00	12,084,000.00	(1,584,000.00)
22021021	ANNUAL BUDGET EXPENSES & ADMINISTRATION	175,000.00	175,000.00	100,000.00	75,000.00
	SPECIAL DAYS/CELEBRATIONS	14,000,000.00	5,000,000.00	13,399,000.00	(8,399,000.00)
		356,231,450.00	416,231,450.00	376,284,753.90	39,946,696.10

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

051701000100					
21010101	Agency for Adult and Non-Formal Education	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
22020101	SALARY	231,973,140.00	191,973,140.00	204,482,103.00	(12,508,963.00)
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,450,000.00	2,450,000.00	170,239.00	2,279,761.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	175,000.00	675,000.00	175,000.00	500,000.00
22020202	ELECTRICITY CHARGES	70,000.00	70,000.00	10,000.00	60,000.00
22020203	TELEPHONE CHARGES	70,000.00	70,000.00	40,000.00	30,000.00
22020301	INTERNET ACCESS CHARGES	22,050.00	22,050.00	7,000.00	15,050.00
22020305	OFFICE STATIONERIES / COMPUTER CONSUMABLES	654,150.00	654,150.00	517,000.00	137,150.00
22020310	PRINTING OF NON SECURITY DOCUMENTS	2,800,000.00	2,800,000.00		2,800,000.00
22020401	TEACHING AIDS / INSTRUCTION MATERIALS	735,000.00	1,735,000.00	735,000.00	1,000,000.00
22020405	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	700,000.00	700,000.00	541,000.00	159,000.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	147,000.00	147,000.00	90,000.00	57,000.00
22020501	OTHER MAINTENANCE SERVICES	847,000.00	847,000.00	262,500.00	584,500.00
22020801	LOCAL TRAINING	735,000.00	1,735,000.00	735,000.00	1,000,000.00
22020803	MOTOR VEHICLE FUEL COST	264,600.00	264,600.00	247,000.00	17,600.00
22020901	PLANT / GENERATOR FUEL COST	102,900.00	102,900.00	95,000.00	7,900.00
22021002	BANK CHARGES (OTHER THAN INTEREST)	22,050.00	22,050.00	2,761.00	19,289.00
22021004	HONORARIUM & SITTING ALLOWANCE	140,000.00	140,000.00		140,000.00
22021006	MEDICAL EXPENSES-LOCAL	441,000.00	441,000.00	441,000.00	-
22021021	POSTAGES & COURIER SERVICES	7,350.00	7,350.00		7,350.00
	SPECIAL DAYS/CELEBRATIONS	1,750,000.00	1,750,000.00	441,000.00	1,309,000.00
		244,106,240.00	206,606,240.00	208,991,603.00	(2,385,363.00)
051701800100					
21010101	Benue State Polytechnic, Ugbokolo	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
22020101	SALARY	1,361,089,071.43	1,261,089,071.00	891,632,212.93	369,456,858.07
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	2,100,000.00	4,100,000.00	1,700,000.00	2,400,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	11,200,000.00	14,200,000.00	12,664,000.00	1,536,000.00
22020202	ELECTRICITY CHARGES	3,825,969.00	5,325,969.00	4,000,000.00	1,325,969.00
22020203	TELEPHONE CHARGES	350,000.00	650,000.00	649,780.00	220.00
22020205	INTERNET ACCESS CHARGES	10,896,641.00	10,896,641.00	10,600,000.00	296,641.00
22020206	WATER RATES	5,600,000.00	5,600,000.00	3,293,800.00	2,306,200.00
22020301	SEWERAGE CHARGES	700,000.00	700,000.00	400,000.00	300,000.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	7,000,000.00	6,363,048.00	636,952.00
22020303	BOOKS	2,800,000.00	2,800,000.00	2,300,000.00	500,000.00
22020304	NEWSPAPERS	420,000.00	420,000.00		420,000.00
22020305	MAGAZINES & PERIODICALS	350,000.00	350,000.00		350,000.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	8,750,000.00	8,750,000.00	8,234,115.00	515,885.00
22020307	PRINTING OF SECURITY DOCUMENTS	5,250,000.00	7,250,000.00	5,585,000.00	1,665,000.00

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2220309	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,855,000.00	1,855,000.00	855,000.00	1,000,000.00
2220310	UNIFORMS & OTHER CLOTHING	830,550.00	830,550.00		830,550.00
2220311	TEACHING AIDS / INSTRUCTION MATERIALS	2,037,350.00	2,037,350.00	900,000.00	1,137,350.00
2220401	FOOD STUFF / CATERING MATERIALS SUPPLIES	3,150,000.00	3,150,000.00	1,270,650.00	1,879,350.00
2220402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	7,000,000.00	4,149,030.00	2,850,970.00
2220403	MAINTENANCE OF OFFICE FURNITURE	1,050,000.00	1,050,000.00	230,210.00	819,790.00
2220404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,100,000.00	2,100,000.00	1,890,000.00	210,000.00
2220405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,100,000.00	2,100,000.00	1,809,694.82	290,305.18
2220406	MAINTENANCE OF PLANTS/GENERATORS	2,100,000.00	2,100,000.00	1,357,000.00	743,000.00
2220501	OTHER MAINTENANCE SERVICES	1,750,000.00	2,250,000.00	2,247,000.00	3,000.00
2220601	LOCAL TRAINING	1,050,000.00	1,050,000.00	39,582,570.15	(38,532,570.15)
2220605	SECURITY SERVICES	17,500,000.00	22,500,000.00	21,747,000.00	753,000.00
2220701	CLEANING & FUMIGATION SERVICES	2,100,000.00	3,000,000.00	2,955,500.00	44,500.00
2220702	FINANCIAL CONSULTING	3,500,000.00	3,500,000.00	1,750,000.00	1,750,000.00
2220703	INFORMATION TECHNOLOGY CONSULTING	1,050,000.00	1,050,000.00	800,000.00	250,000.00
2220704	LEGAL SERVICES	1,750,000.00	1,750,000.00	1,608,000.00	142,000.00
2220705	ENGINEERING SERVICES	700,000.00	700,000.00		700,000.00
2220706	ARCHITECTURAL SERVICES	1,750,000.00	1,750,000.00	1,500,000.00	250,000.00
2220709	SURVEYING SERVICES	700,000.00	700,000.00		700,000.00
2220801	AUDITING OF ACCOUNTS	3,500,000.00	3,500,000.00	2,000,000.00	1,500,000.00
2220803	MOTOR VEHICLE FUEL COST	3,500,000.00	8,500,000.00	8,000,000.00	500,000.00
2220806	PLANT / GENERATOR FUEL COST	9,560,376.00	12,560,376.00	12,120,000.00	440,376.00
2220901	COOKING GAS/FUEL COST	1,400,000.00	1,400,000.00	750,000.00	650,000.00
2220902	BANK CHARGES (OTHER THAN INTEREST)	1,050,000.00	1,050,000.00	222,460.14	827,539.86
2221001	INSURANCE PREMIUM	3,500,000.00	3,500,000.00		3,500,000.00
2221002	REFRESHMENT & MEALS	17,850,000.00	17,850,000.00	15,250,000.00	2,600,000.00
2221003	HONORARIUM & SITTING ALLOWANCE	14,000,000.00	14,000,000.00	13,630,000.00	370,000.00
2221004	PUBLICITY & ADVERTISEMENTS	5,269,656.00	3,269,656.00	1,810,000.00	1,459,656.00
2221006	MEDICAL EXPENSES-LOCAL	420,000.00	420,000.00		420,000.00
2221007	POSTAGES & COURIER SERVICES	70,000.00	120,000.00	115,000.00	5,000.00
2221008	WELFARE PACKAGES	21,000,000.00	21,000,000.00	20,754,940.00	245,060.00
2221009	SUBSCRIPTION TO PROFESSIONAL BODIES	245,000.00	245,000.00		245,000.00
2221014	SPORTING ACTIVITIES	3,500,000.00	3,500,000.00	3,500,000.00	-
2221021	ANNUAL BUDGET EXPENSES & ADMINISTRATION	350,000.00	350,000.00		350,000.00
22240109	SPECIAL DAYS/CELEBRATIONS	14,000,000.00	14,000,000.00	13,800,500.00	199,500.00
	GRANTS TO COMMUNITIES/NGOs	2,100,000.00	2,100,000.00	1,275,000.00	825,000.00
		1,575,719,613.43	1,496,969,613.00	1,125,301,511.04	371,668,101.96

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

051701900100		2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
21010101	College of Education, Katsina-Ala				
21020101	SALARY	1,702,162,175.00	1,602,162,175.00	1,433,440,243.56	168,721,931.44
21030103	NON REGULAR ALLOWANCES	15,000,000.00	15,000,000.00	4,265,450.00	10,734,550.00
22020101	DEATH BENEFITS	1,480,000.00	1,480,000.00	310,000.00	1,170,000.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	4,868,640.00	7,868,640.00	4,977,500.00	2,891,140.00
22020103	LOCAL TRAVEL & TRANSPORT: OTHERS	10,850,000.00	10,850,000.00	7,578,060.00	3,271,940.00
22020201	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	4,200,000.00	4,200,000.00	40,000.00	4,160,000.00
22020202	ELECTRICITY CHARGES	2,450,000.00	2,450,000.00	1,274,472.42	1,175,527.58
22020203	TELEPHONE CHARGES	364,000.00	364,000.00		364,000.00
22020204	INTERNET ACCESS CHARGES	3,500,000.00	3,500,000.00		3,500,000.00
22020205	SATELLITE BROADCASTING ACCESS CHARGES	1,680,000.00	1,680,000.00		1,680,000.00
22020206	WATER RATES	840,000.00	840,000.00		840,000.00
22020208	SEWERAGE CHARGES	529,200.00	529,200.00		529,200.00
22020301	SOFTWARE CHARGES/ LICENSE RENEWAL	2,879,240.00	2,879,240.00		2,879,240.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,500,000.00	7,500,000.00	1,090,500.00	6,409,500.00
22020303	BOOKS	700,000.00	700,000.00		700,000.00
22020304	NEWSPAPERS	245,000.00	245,000.00	195,000.00	50,000.00
22020305	MAGAZINES & PERIODICALS	215,600.00	215,600.00		215,600.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	4,939,200.00	9,939,200.00	5,920,000.00	4,019,200.00
22020307	PRINTING OF SECURITY DOCUMENTS	3,500,000.00	3,500,000.00		3,500,000.00
22020308	DRUGS/LABORATORY/MEDICAL SUPPLIES	350,000.00	350,000.00	20,000.00	330,000.00
22020309	FIELD & CAMPING MATERIALS SUPPLIES	210,000.00	1,210,000.00	815,000.00	395,000.00
22020310	UNIFORMS & OTHER CLOTHING	323,400.00	323,400.00		323,400.00
22020311	TEACHING AIDS / INSTRUCTION MATERIALS	2,763,600.00	2,763,600.00	610,000.00	2,153,600.00
22020312	FOOD STUFF / CATERING MATERIALS SUPPLIES	350,000.00	350,000.00		350,000.00
22020401	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	350,000.00	350,000.00		350,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,750,000.00	1,750,000.00	989,000.00	761,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	1,050,000.00	1,050,000.00		1,050,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,707,600.00	2,707,600.00	2,985,500.00	(277,900.00)
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	700,000.00	1,700,000.00	1,664,200.00	35,800.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	1,077,720.00	1,077,720.00	400,000.00	677,720.00
22020410	OTHER MAINTENANCE SERVICES	1,050,000.00	1,050,000.00	531,100.00	518,900.00
22020501	MAINTENANCE OF STREET LIGHTINGS	350,000.00	350,000.00	60,000.00	290,000.00
22020502	LOCAL TRAINING	14,000,000.00	54,000,000.00	55,254,750.00	(1,254,750.00)
22020601	INTERNATIONAL TRAINING	3,500,000.00	3,500,000.00		3,500,000.00
22020603	SECURITY SERVICES	3,500,000.00	3,500,000.00	279,000.00	3,221,000.00
22020605	RESIDENTIAL RENT	2,450,000.00	2,450,000.00	245,000.00	2,205,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020701	CLEANING & FUMIGATION SERVICES	862,400.00	862,400.00	221,800.00	640,600.00
22020702	FINANCIAL CONSULTING	1,078,000.00	1,078,000.00		1,078,000.00
22020703	INFORMATION TECHNOLOGY CONSULTING	700,000.00	700,000.00		700,000.00
22020704	LEGAL SERVICES	1,050,000.00	1,050,000.00	145,000.00	905,000.00
22020705	ENGINEERING SERVICES	350,000.00	350,000.00		350,000.00
22020706	ARCHITECTURAL SERVICES	350,000.00	350,000.00		350,000.00
22020709	SURVEYING SERVICES	1,400,000.00	1,400,000.00		1,400,000.00
22020801	AUDITING OF ACCOUNTS	350,000.00	350,000.00		350,000.00
22020802	MOTOR VEHICLE FUEL COST	1,750,000.00	2,750,000.00	2,140,430.00	609,570.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	350,000.00	350,000.00	44,000.00	306,000.00
22020806	PLANT / GENERATOR FUEL COST	3,792,747.00	3,792,747.00	86,600.00	3,706,147.00
22020901	COOKING GAS/FUEL COST	175,000.00	175,000.00		175,000.00
22020902	BANK CHARGES (OTHER THAN INTEREST)	107,800.00	107,800.00		107,800.00
22021001	INSURANCE PREMIUM	2,800,000.00	2,800,000.00		2,800,000.00
22021002	REFRESHMENT & MEALS	10,500,000.00	7,000,000.00	1,238,400.00	5,761,600.00
22021003	HONORARIUM & SITTING ALLOWANCE	8,750,000.00	8,750,000.00	5,647,000.00	3,103,000.00
22021004	PUBLICITY & ADVERTISEMENTS	1,050,000.00	1,050,000.00	382,000.00	668,000.00
22021006	MEDICAL EXPENSES-LOCAL	350,000.00	350,000.00		350,000.00
22021007	POSTAGES & COURIER SERVICES	560,000.00	560,000.00		560,000.00
22021008	WELFARE PACKAGES	7,744,800.00	7,744,800.00	533,000.00	7,211,800.00
22021009	SUBSCRIPTION TO PROFESSIONAL BODIES	294,000.00	294,000.00	260,000.00	34,000.00
22021014	SPORTING ACTIVITIES	3,609,200.00	3,609,200.00		3,609,200.00
22021021	ANNUAL BUDGET EXPENSES & ADMINISTRATION	350,000.00	350,000.00		350,000.00
22040109	SPECIAL DAYS/CELEBRATIONS	14,000,000.00	10,000,000.00	410,000.00	9,590,000.00
	GRANTS TO COMMUNITIES/NGOs	350,000.00	350,000.00		350,000.00
		1,870,059,322.00	1,810,559,322.00	1,534,053,005.98	276,506,316.02

051702100100					
21010101	College of Education Oju	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21020101	SALARY	1,532,410,407.60	1,532,410,408.00	1,230,565,655.36	301,844,752.64
22020101	NON REGULAR ALLOWANCES	20,000,000.00	20,000,000.00	-	20,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	12,600,000.00	5,600,000.00	5,000,000.00	600,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	28,000,000.00	15,000,000.00	10,432,000.00	4,568,000.00
22020203	ELECTRICITY CHARGES	2,800,000.00	2,800,000.00	79,000.00	2,721,000.00
22020204	INTERNET ACCESS CHARGES	1,050,000.00	1,050,000.00	231,500.00	818,500.00
22020205	SATELLITE BROADCASTING ACCESS CHARGES	140,000.00	140,000.00	52,000.00	88,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020206	WATER RATES	1,050,000.00	1,050,000.00		1,050,000.00
22020208	SEWERAGE CHARGES	1,750,000.00	1,750,000.00		1,750,000.00
22020301	SOFTWARE CHARGES/ LICENSE RENEWAL	350,000.00	350,000.00		350,000.00
22020305	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	7,000,000.00	455,750.00	6,544,250.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	14,000,000.00	9,000,000.00	2,127,100.00	6,872,900.00
22020307	PRINTING OF SECURITY DOCUMENTS	5,600,000.00	3,100,000.00	130,000.00	2,970,000.00
22020310	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,310,000.00	2,310,000.00		2,310,000.00
22020311	TEACHING AIDS / INSTRUCTION MATERIALS	4,550,000.00	2,050,000.00	190,000.00	1,860,000.00
22020401	FOOD STUFF / CATERING MATERIALS SUPPLIES	350,000.00	350,000.00		350,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,450,000.00	2,450,000.00	989,650.00	1,460,350.00
22020403	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00		350,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,050,000.00	1,050,000.00	105,000.00	945,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	350,000.00	350,000.00	615,000.00	(265,000.00)
22020406	MAINTENANCE OF PLANTS/GENERATORS	875,000.00	875,000.00	180,000.00	695,000.00
22020501	OTHER MAINTENANCE SERVICES	350,000.00	350,000.00	145,000.00	205,000.00
22020601	LOCAL TRAINING	40,250,000.00	10,250,000.00	2,360,000.00	7,890,000.00
22020603	SECURITY SERVICES	3,150,000.00	3,150,000.00	1,341,000.00	1,809,000.00
22020605	RESIDENTIAL RENT	1,750,000.00	1,750,000.00	1,653,000.00	97,000.00
22020701	CLEANING & FUMIGATION SERVICES	1,050,000.00	1,050,000.00	240,400.00	809,600.00
22020702	FINANCIAL CONSULTING	3,500,000.00	3,500,000.00	800,000.00	2,700,000.00
22020703	INFORMATION TECHNOLOGY CONSULTING	1,750,000.00	1,750,000.00		1,750,000.00
22020705	LEGAL SERVICES	350,000.00	350,000.00	140,000.00	210,000.00
22020709	ARCHITECTURAL SERVICES	2,450,000.00	2,450,000.00	83,000.00	2,367,000.00
22020801	AUDITING OF ACCOUNTS	8,400,000.00	8,400,000.00		8,400,000.00
22020803	MOTOR VEHICLE FUEL COST	3,150,000.00	3,150,000.00	3,146,500.00	3,500.00
22020901	PLANT / GENERATOR FUEL COST	3,850,000.00	3,850,000.00	942,100.00	2,907,900.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	105,000.00	105,000.00	12,768.74	92,231.26
22021002	REFRESHMENT & MEALS	2,450,000.00	2,450,000.00	2,253,900.00	196,100.00
22021003	HONORARIUM & SITTING ALLOWANCE	11,900,000.00	11,900,000.00	8,648,200.00	3,251,800.00
22021004	PUBLICITY & ADVERTISEMENTS	1,750,000.00	1,750,000.00	807,000.00	943,000.00
22021006	MEDICAL EXPENSES-LOCAL	1,050,000.00	1,050,000.00		1,050,000.00
22021007	POSTAGES & COURIER SERVICES	45,500.00	45,500.00	65,000.00	(19,500.00)
22021008	WELFARE PACKAGES	3,850,000.00	3,850,000.00	202,000.00	3,648,000.00
22021009	SUBSCRIPTION TO PROFESSIONAL BODIES	700,000.00	700,000.00		700,000.00
22021014	SPORTING ACTIVITIES	2,450,000.00	2,450,000.00		2,450,000.00
22021021	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,750,000.00	1,750,000.00		1,750,000.00
22040109	SPECIAL DAYS/CELEBRATIONS	10,500,000.00	5,500,000.00	2,799,000.00	2,701,000.00
	GRANTS TO COMMUNITIES/NGOs	350,000.00	350,000.00		350,000.00
		1,745,935,907.60	1,680,935,908.00	1,276,791,524.10	404,144,383.90

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

051702100300					
21010101	Benue State University (BSU), Makurdi	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21010102	SALARY	4,011,765,314.00	4,011,765,314.00	4,083,883,529.12	(72,118,215.12)
21020101	OVER TIME PAYMENTS	10,000,000.00	10,000,000.00	8,904,100.00	1,095,900.00
21020201	NON REGULAR ALLOWANCES	148,000,000.00	248,000,000.00	623,083,205.00	(375,083,205.00)
21020202	NHIS CONTRIBUTION	198,533,506.14	28,533,505.00		28,533,505.00
21020203	CONTRIBUTORY PENSION	331,502,393.00	331,502,393.00	247,063,017.81	84,439,375.19
21030101	GROUP LIFE INSURANCE	14,800,000.00	14,800,000.00	16,526,800.00	(1,726,800.00)
21030102	GRATUITY	41,218,459.00	41,218,459.00	376,071.10	40,842,387.90
21030103	PENSION	120,000,000.00	120,000,000.00	92,239,453.89	27,760,546.11
22020101	DEATH BENEFITS	25,900,000.00	25,900,000.00	10,031,635.94	15,868,364.06
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	18,001,039.00	28,001,039.00	27,645,511.00	355,528.00
22020103	LOCAL TRAVEL & TRANSPORT: OTHERS	18,774,700.00	33,774,700.00	26,899,736.00	6,874,964.00
22020201	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,500,000.00	13,500,000.00	9,316,743.38	4,183,256.62
22020202	ELECTRICITY CHARGES	57,670,669.70	87,670,670.00	80,522,442.88	7,148,227.12
22020203	TELEPHONE CHARGES	2,564,415.00	5,564,415.00	3,094,000.00	2,470,415.00
22020205	INTERNET ACCESS CHARGES	5,250,000.00	10,250,000.00	10,195,087.40	54,912.60
22020206	WATER RATES	840,000.00	840,000.00	590,000.00	250,000.00
22020208	SEWERAGE CHARGES	350,000.00	350,000.00	246,000.00	104,000.00
22020301	SOFTWARE CHARGES/ LICENSE RENEWAL	4,900,000.00	6,900,000.00	6,538,321.00	361,679.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	41,663,083.70	61,663,084.00	59,575,185.00	2,087,899.00
22020303	BOOKS	3,109,050.00	3,109,050.00	3,104,000.00	5,050.00
22020304	NEWSPAPERS	1,873,060.00	3,873,060.00	1,853,800.00	2,019,260.00
22020305	MAGAZINES & PERIODICALS	449,452.50	449,453.00	400,950.00	48,503.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	35,000,000.00	69,000,000.00	68,242,741.00	757,259.00
22020307	PRINTING OF SECURITY DOCUMENTS	10,500,000.00	20,500,000.00	19,631,330.00	868,670.00
22020309	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,924,746.00	10,924,746.00	6,766,200.00	4,158,546.00
22020310	UNIFORMS & OTHER CLOTHING	700,000.00	700,000.00		700,000.00
22020311	TEACHING AIDS / INSTRUCTION MATERIALS	1,400,000.00	1,400,000.00	985,000.00	415,000.00
22020401	FOOD STUFF / CATERING MATERIALS SUPPLIES	700,000.00	700,000.00		700,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,100,257.20	13,100,257.00	10,481,320.00	2,618,937.00
22020403	MAINTENANCE OF OFFICE FURNITURE	2,100,000.00	2,100,000.00	2,015,100.00	84,900.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	22,367,464.00	32,367,464.00	31,360,327.06	1,007,136.94
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,482,509.10	3,482,509.00	2,431,200.00	1,051,309.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	2,633,946.00	2,633,946.00	2,609,350.00	24,596.00
22020413	OTHER MAINTENANCE SERVICES	21,304,724.00	26,304,724.00	21,509,100.00	4,795,624.00
22020501	MINOR ROAD MAINTENANCE	7,500,899.70	7,500,900.00	6,712,200.79	788,699.21

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22020601	LOCAL TRAINING	10,500,000.00	10,500,000.00	10,431,549.50	68,450.50
22020602	SECURITY SERVICES	31,500,000.00	36,500,000.00	35,385,725.66	1,114,274.34
22020605	OFFICE RENT	946,313.20	946,313.00		946,313.00
22020701	CLEANING & FUMIGATION SERVICES	62,300,000.00	62,300,000.00	61,095,074.77	1,204,925.23
22020702	FINANCIAL CONSULTING	7,950,896.10	7,950,896.00	7,808,302.26	142,593.74
22020703	INFORMATION TECHNOLOGY CONSULTING	3,500,000.00	3,500,000.00	3,500,000.00	-
22020704	LEGAL SERVICES	52,500,000.00	52,500,000.00	51,685,869.14	814,130.86
22020705	ENGINEERING SERVICES	350,000.00	350,000.00		350,000.00
22020801	ARCHITECTURAL SERVICES	262,500.00	262,500.00		262,500.00
22020803	MOTOR VEHICLE FUEL COST	28,000,000.00	33,000,000.00	27,883,900.00	5,116,100.00
22020806	PLANT / GENERATOR FUEL COST	35,693,374.50	70,693,375.00	66,454,750.00	4,238,625.00
22020901	COOKING GAS/FUEL COST	350,000.00	350,000.00		350,000.00
22020902	BANK CHARGES (OTHER THAN INTEREST)	181,924.40	281,924.00	278,641.04	3,282.96
22021001	INSURANCE PREMIUM	25,481,641.50	25,481,642.00		25,481,642.00
22021002	REFRESHMENT & MEALS	6,972,945.00	11,972,945.00	10,401,800.00	1,571,145.00
22021003	HONORARIUM & SITTING ALLOWANCE	42,000,000.00	52,000,000.00	48,737,439.24	3,262,560.76
22021004	PUBLICITY & ADVERTISEMENTS	9,016,513.80	14,016,514.00	11,827,153.80	2,189,360.20
22021006	MEDICAL EXPENSES-LOCAL	7,000,000.00	12,000,000.00	11,075,344.50	924,655.50
22021007	POSTAGES & COURIER SERVICES	2,290,047.20	7,290,047.00	2,897,779.00	4,392,268.00
22021008	WELFARE PACKAGES	70,102,547.90	130,102,548.00	117,343,170.00	12,759,378.00
22021009	SUBSCRIPTION TO PROFESSIONAL BODIES	10,500,000.00	15,500,000.00	11,284,100.00	4,215,900.00
22021010	SPORTING ACTIVITIES	7,000,000.00	12,000,000.00	9,216,950.00	2,783,050.00
22021019	DIRECT TEACHING & LABORATORY COST	45,500,000.00	200,500,000.00	193,753,350.00	6,746,650.00
22021021	MEDICAL EXPENSES-INTERNATIONAL	3,500,000.00	3,500,000.00	2,563,410.00	936,590.00
	SPECIAL DAYS/CELEBRATIONS	14,000,000.00	24,000,000.00	23,332,150.00	667,850.00
		5,664,778,391.64	6,065,878,392.00	6,191,789,917.28	(125,911,525.28)
051702100200					
21010101	Benue State University College of Health Sciences	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21020101	SALARY	1,200,000,000.00	1,200,000,000.00	1,084,674,702.13	115,325,297.87
21020201	NON REGULAR ALLOWANCES	5,600,000.00	11,000,000.00	5,896,666.67	5,103,333.33
21020202	NHIS CONTRIBUTION	69,239,922.51	37,239,922.51	-	37,239,922.51
22020101	CONTRIBUTORY PENSION	145,825,938.00	81,102,957.80	79,613,988.04	1,488,969.76
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	3,150,000.00	4,500,000.00	4,265,503.00	234,497.00
22020103	LOCAL TRAVEL & TRANSPORT: OTHERS	5,010,530.00	10,000,000.00	9,552,684.96	447,315.04
22020104	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,050,000.00	5,000,000.00	3,723,000.00	1,277,000.00

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22020201	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,111,873.00	6,000,000.00	3,723,000.00	2,277,000.00
22020202	ELECTRICITY CHARGES	13,464,937.50	19,235,625.00	19,009,998.02	225,626.98
22020203	TELEPHONE CHARGES	175,000.00	250,000.00	347,500.00	(97,500.00)
22020204	INTERNET ACCESS CHARGES	350,000.00	500,000.00	473,000.00	27,000.00
22020205	SATELLITE BROADCASTING ACCESS CHARGES	302,673.00	432,390.00	562,815.00	(130,425.00)
22020206	WATER RATES	280,000.00	400,000.00	400,000.00	-
22020208	SEWERAGE CHARGES	1,120,000.00	1,600,000.00	1,401,750.00	198,250.00
22020301	SOFTWARE CHARGES/ LICENSE RENEWAL	1,050,000.00	5,600,000.00	5,559,000.00	41,000.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,200,000.00	9,000,000.00	7,772,100.00	1,227,900.00
22020303	BOOKS	3,850,000.00	5,500,000.00	4,637,300.00	862,700.00
22020304	NEWSPAPERS	145,460.00	400,000.00	228,900.00	171,100.00
22020305	MAGAZINES & PERIODICALS	56,000.00	80,000.00	-	80,000.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	9,304,400.00	13,292,000.00	13,921,736.75	(629,736.75)
22020307	PRINTING OF SECURITY DOCUMENTS	280,000.00	400,000.00	400,000.00	-
22020308	DRUGS/LABORATORY/MEDICAL SUPPLIES	379,120.00	541,600.00	223,200.00	318,400.00
22020309	FIELD & CAMPING MATERIALS SUPPLIES	350,000.00	500,000.00	482,000.00	18,000.00
22020310	UNIFORMS & OTHER CLOTHING	70,000.00	100,000.00	-	100,000.00
22020401	TEACHING AIDS / INSTRUCTION MATERIALS	3,192,000.00	4,560,000.00	4,207,700.00	352,300.00
22020403	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,174,946.90	6,000,000.00	5,929,362.50	70,637.50
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,513,360.00	9,304,800.00	10,521,524.97	(1,216,724.97)
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,847,885.00	6,925,550.00	6,717,245.00	208,305.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	1,733,900.00	2,477,000.00	2,464,800.00	12,200.00
22020410	OTHER MAINTENANCE SERVICES	2,060,800.00	2,944,000.00	2,943,750.00	250.00
22020411	MAINTENANCE OF STREET LIGHTINGS	70,000.00	100,000.00	-	100,000.00
22020412	MAINTENANCE OF COMMUNICATION EQUIPMENTS	187,600.00	268,000.00	228,187.50	39,812.50
22020501	MAINTENANCE OF MARKETS/PUBLIC PLACES	140,000.00	200,000.00	-	200,000.00
22020502	LOCAL TRAINING	4,200,000.00	6,000,000.00	7,043,363.00	(1,043,363.00)
22020601	INTERNATIONAL TRAINING	12,600,000.00	18,000,000.00	17,473,663.00	526,337.00
22020605	SECURITY SERVICES	2,659,979.00	3,799,970.00	3,465,000.00	334,970.00
22020701	CLEANING & FUMIGATION SERVICES	20,060,530.00	28,657,900.00	28,619,900.00	38,000.00
22020702	FINANCIAL CONSULTING	3,150,000.00	4,500,000.00	4,485,000.00	15,000.00
22020704	INFORMATION TECHNOLOGY CONSULTING	1,750,000.00	2,500,000.00	2,440,000.00	60,000.00
22020705	ENGINEERING SERVICES	70,000.00	100,000.00	45,000.00	55,000.00
22020801	ARCHITECTURAL SERVICES	70,000.00	100,000.00	-	100,000.00
22020802	MOTOR VEHICLE FUEL COST	3,367,833.00	5,811,190.00	5,802,505.00	8,685.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	42,000.00	60,000.00	-	60,000.00
22020806	PLANT / GENERATOR FUEL COST	13,125,000.00	25,900,000.00	29,131,112.50	(3,231,112.50)
22020901	COOKING GAS/FUEL COST	17,500.00	25,000.00	-	25,000.00

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22020902	BANK CHARGES (OTHER THAN INTEREST)	350,000.00	2,000,000.00	151,801.97	1,848,198.03
22021001	INSURANCE PREMIUM	17,500,000.00	25,000,000.00	22,613,446.00	2,386,554.00
22021002	REFRESHMENT & MEALS	4,258,219.00	8,083,170.00	8,080,085.00	3,085.00
22021003	HONORARIUM & SITTING ALLOWANCE	26,540,669.40	40,915,242.00	45,687,310.00	(4,772,068.00)
22021004	PUBLICITY & ADVERTISEMENTS	580,650.00	829,500.00	3,037,823.00	(2,208,323.00)
22021006	MEDICAL EXPENSES-LOCAL	1,050,448.00	1,500,000.00	2,408,250.00	(908,250.00)
22021007	POSTAGES & COURIER SERVICES	17,500.00	25,000.00	3,558,700.00	(3,533,700.00)
22021008	WELFARE PACKAGES	4,550,000.00	6,500,000.00	3,278,000.00	3,222,000.00
22021009	SUBSCRIPTION TO PROFESSIONAL BODIES	1,050,000.00	2,000,000.00	3,257,979.89	(1,257,979.89)
22021010	SPORTING ACTIVITIES	927,500.00	1,325,000.00	-	1,325,000.00
22021021	DIRECT TEACHING & LABORATORY COST	8,400,000.00	12,000,000.00	2,030,000.00	9,970,000.00
22040109	SPECIAL DAYS/CELEBRATIONS	147,000.00	410,000.00	280,000.00	130,000.00
	GRANTS TO COMMUNITIES/NGOs	70,000.00	100,000.00	262,000.00	(162,000.00)
		1,613,841,174.31	1,641,595,817.31	1,473,032,353.90	168,563,463.41
051705400100					
21010101	Benue State Teaching Service Board	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	SALARY	5,915,397,949.44	5,733,457,449.00	5,267,847,104.96	465,610,344.04
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	4,478,600.00	2,978,600.00	1,193,732.00	1,784,868.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	242,165.00	242,165.00	50,000.00	192,165.00
22020203	ELECTRICITY CHARGES	140,000.00	140,000.00	56,000.00	84,000.00
22020205	INTERNET ACCESS CHARGES	512,333.50	512,334.00	165,000.00	347,334.00
22020206	WATER RATES	330,645.00	330,645.00		330,645.00
22020301	SEWERAGE CHARGES	210,000.00	210,000.00		210,000.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,325,552.30	2,325,552.00	1,277,850.00	1,047,702.00
22020303	BOOKS	73,479.00	73,479.00		73,479.00
22020304	NEWSPAPERS	9,582.30	9,582.00		9,582.00
22020305	MAGAZINES & PERIODICALS	10,717.00	10,717.00		10,717.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	700,000.00	700,000.00	185,900.00	514,100.00
22020308	PRINTING OF SECURITY DOCUMENTS	443,065.00	443,065.00		443,065.00
22020401	FIELD & CAMPING MATERIALS SUPPLIES	351,750.00	351,750.00		351,750.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,588,775.00	2,588,775.00	124,300.00	2,464,475.00
22020403	MAINTENANCE OF OFFICE FURNITURE	1,860,950.00	1,360,950.00	10,000.00	1,350,950.00
22020405	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	140,175,000.00	30,175,000.00	15,533,750.00	14,641,250.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	490,665.00	490,665.00		490,665.00
22020501	OTHER MAINTENANCE SERVICES	1,461,460.00	1,461,460.00	10,000.00	1,451,460.00
22020601	LOCAL TRAINING	5,075,000.00	5,075,000.00	5,070,000.00	5,000.00
22020605	SECURITY SERVICES	443,065.00	443,065.00	355,000.00	88,065.00

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22020701	CLEANING & FUMIGATION SERVICES	419,636.00	419,636.00	20,000.00	399,636.00
22020702	FINANCIAL CONSULTING	31,920,000.00	10,920,000.00	5,386,000.00	5,534,000.00
22020801	INFORMATION TECHNOLOGY CONSULTING	420,000.00	420,000.00		420,000.00
22020802	MOTOR VEHICLE FUEL COST	3,220,000.00	3,220,000.00	605,750.00	2,614,250.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	443,310.00	443,310.00	72,000.00	371,310.00
22020901	PLANT / GENERATOR FUEL COST	718,410.00	718,410.00		718,410.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	45,778.38	45,778.00	35,678.00	10,100.00
22021002	REFRESHMENT & MEALS	3,339,350.00	3,339,350.00	1,711,500.00	1,627,850.00
22021003	HONORARIUM & SITTING ALLOWANCE	1,155,350.00	1,155,350.00	310,000.00	845,350.00
22021004	PUBLICITY & ADVERTISEMENTS	375,480.00	375,480.00	159,000.00	216,480.00
22021006	MEDICAL EXPENSES-LOCAL	315,448.00	315,448.00		315,448.00
22021007	POSTAGES & COURIER SERVICES	228,413.50	228,414.00		228,414.00
22021009	WELFARE PACKAGES	327,600.00	327,600.00	285,000.00	42,600.00
	SPORTING ACTIVITIES	13,973,960.00	13,973,960.00	13,917,275.50	56,684.50
		6,135,223,489.42	5,819,282,989.00	5,314,380,840.46	504,902,148.54
51705500100					
21010101	Benue State Science and Technical Education Board	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	SALARY	470,304,940.00	440,304,940.00	406,379,663.44	33,925,276.56
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	139,650.00	139,650.00	85,000.00	54,650.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	140,000.00	140,000.00	85,000.00	55,000.00
22020202	ELECTRICITY CHARGES	126,000.00	126,000.00	85,000.00	41,000.00
22020203	TELEPHONE CHARGES	35,000.00	35,000.00	21,000.00	14,000.00
22020204	INTERNET ACCESS CHARGES	24,500.00	24,500.00	19,000.00	5,500.00
22020205	SATELLITE BROADCASTING ACCESS CHARGES	36,400.00	36,400.00	18,000.00	18,400.00
22020301	WATER RATES	70,000.00	70,000.00	35,000.00	35,000.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	280,000.00	280,000.00	180,000.00	100,000.00
22020303	BOOKS	14,000.00	14,000.00	13,600.00	400.00
22020304	NEWSPAPERS	10,500.00	10,500.00	10,400.00	100.00
22020305	MAGAZINES & PERIODICALS	7,000.00	7,000.00	6,500.00	500.00
22020401	PRINTING OF NON SECURITY DOCUMENTS	396,900.00	396,900.00	366,000.00	30,900.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	910,000.00	910,000.00	748,000.00	162,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	52,500.00	52,500.00	52,000.00	500.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	726,600.00	726,600.00	431,000.00	295,600.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	128,100.00	128,100.00	128,000.00	100.00
22020501	MAINTENANCE OF PLANTS/GENERATORS	84,000.00	84,000.00	76,000.00	8,000.00
22020601	LOCAL TRAINING	249,900.00	249,900.00	125,000.00	124,900.00
22020605	SECURITY SERVICES	308,700.00	308,700.00	225,000.00	83,700.00

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22020801	CLEANING & FUMIGATION SERVICES	252,000.00	252,000.00	87,000.00	165,000.00
22020803	MOTOR VEHICLE FUEL COST	270,844.00	270,844.00	172,000.00	98,844.00
22020901	PLANT / GENERATOR FUEL COST	85,127.00	85,127.00	37,000.00	48,127.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	35,000.00	35,000.00	6,265.00	28,735.00
22021002	REFRESHMENT & MEALS	123,760.00	123,760.00	60,000.00	63,760.00
22021003	HONORARIUM & SITTING ALLOWANCE	132,300.00	132,300.00	70,000.00	62,300.00
22021004	PUBLICITY & ADVERTISEMENTS	132,300.00	132,300.00	75,000.00	57,300.00
22021006	MEDICAL EXPENSES-LOCAL	102,900.00	102,900.00	41,000.00	61,900.00
22021007	POSTAGES & COURIER SERVICES	28,000.00	28,000.00	10,000.00	18,000.00
22021008	WELFARE PACKAGES	42,000.00	42,000.00	26,000.00	16,000.00
22021009	SUBSCRIPTION TO PROFESSIONAL BODIES	35,000.00	35,000.00	30,000.00	5,000.00
22021014	SPORTING ACTIVITIES	16,366.00	16,366.00	25,000.00	(8,634.00)
22021021	ANNUAL BUDGET EXPENSES & ADMINISTRATION	35,000.00	35,000.00	30,000.00	5,000.00
	SPECIAL DAYS/CELEBRATIONS	350,000.00	350,000.00	204,000.00	146,000.00
		475,685,287.00	445,685,287.00	409,962,428.44	35,722,858.56
051705600100					
21010101	Benue State Scholarship Board	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	SALARY	12,678,696.00	12,678,696.00	6,588,783.00	6,089,913.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	700,000.00	700,000.00		700,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000.00	700,000.00		700,000.00
22020203	ELECTRICITY CHARGES	431,200.00	431,200.00	70,000.00	361,200.00
22020205	INTERNET ACCESS CHARGES	269,500.00	269,500.00		269,500.00
22020206	WATER RATES	107,800.00	107,800.00	15,000.00	92,800.00
22020301	SEWERAGE CHARGES	36,750.00	36,750.00	10,000.00	26,750.00
22020306	OFFICE STATIONERIES / COMPUTER CONSUMABLES	305,760.00	305,760.00	225,000.00	80,760.00
22020309	PRINTING OF SECURITY DOCUMENTS	2,254,000.00	1,254,000.00	470,000.00	784,000.00
22020401	UNIFORMS & OTHER CLOTHING	29,400.00	29,400.00		29,400.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,400,000.00	1,400,000.00	600,000.00	800,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	700,000.00	700,000.00	58,000.00	642,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,400,000.00	1,400,000.00		1,400,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,450,000.00	1,450,000.00		1,450,000.00
22020501	MAINTENANCE OF PLANTS/GENERATORS	107,800.00	107,800.00	45,000.00	62,800.00
22020601	LOCAL TRAINING	1,617,000.00	1,617,000.00		1,617,000.00
22020605	SECURITY SERVICES	431,200.00	431,200.00		431,200.00
22020702	CLEANING & FUMIGATION SERVICES	107,800.00	107,800.00	50,000.00	57,800.00
22020801	INFORMATION TECHNOLOGY CONSULTING	3,878,000.00	2,378,000.00		2,378,000.00
22020802	MOTOR VEHICLE FUEL COST	1,050,000.00	1,050,000.00	380,000.00	670,000.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	151,200.00	151,200.00		151,200.00

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22020901	PLANT / GENERATOR FUEL COST	175,000.00	175,000.00	77,000.00	98,000.00
22021002	BANK CHARGES (OTHER THAN INTEREST)	80,500.00	80,500.00		80,500.00
22021003	HONORARIUM & SITTING ALLOWANCE	316,050.00	316,050.00		316,050.00
22021004	PUBLICITY & ADVERTISEMENTS	269,500.00	269,500.00		269,500.00
22021006	MEDICAL EXPENSES-LOCAL	97,020.00	97,020.00		97,020.00
22021007	POSTAGES & COURIER SERVICES	72,030.00	72,030.00		72,030.00
22040105	WELFARE PACKAGES	269,500.00	269,500.00		269,500.00
	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	138,285,350.00	38,285,350.00	26,200,000.00	12,085,350.00
		170,371,056.00	66,871,056.00	34,788,783.00	32,082,273.00
051705700100				OCT	
21010101	Akawe Torkula Polytechnic, Makurdi	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
21020101	SALARY	450,849,581.00	450,849,581.00	383,040,187.07	67,809,393.93
22020101	NON REGULAR ALLOWANCES	2,500,000.00	2,500,000.00		2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	700,000.00	700,000.00	580,000.00	120,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	560,000.00	560,000.00	513,250.00	46,750.00
22020202	ELECTRICITY CHARGES	595,000.00	595,000.00	530,000.00	65,000.00
22020203	TELEPHONE CHARGES	175,000.00	175,000.00	85,600.00	89,400.00
22020205	INTERNET ACCESS CHARGES	140,000.00	140,000.00		140,000.00
22020301	WATER RATES	1,146,012.00	1,146,012.00	920,700.00	225,312.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,050,000.00	1,050,000.00	972,800.00	77,200.00
22020305	BOOKS	1,050,000.00	1,050,000.00	650,000.00	400,000.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	350,000.00	350,000.00	349,470.00	530.00
22020308	PRINTING OF SECURITY DOCUMENTS	315,000.00	315,000.00	302,000.00	13,000.00
22020310	FIELD & CAMPING MATERIALS SUPPLIES	350,000.00	350,000.00		350,000.00
22020401	TEACHING AIDS / INSTRUCTION MATERIALS	350,000.00	350,000.00	350,000.00	-
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,400,000.00	1,400,000.00	756,250.00	643,750.00
22020403	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00	350,000.00	-
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	350,000.00	350,000.00	90,000.00	260,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	350,000.00	350,000.00	264,900.00	85,100.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	350,000.00	324,000.00	26,000.00
22020501	OTHER MAINTENANCE SERVICES	840,000.00	840,000.00	712,100.00	127,900.00
22020601	LOCAL TRAINING	2,100,000.00	2,100,000.00	1,914,300.00	185,700.00
22020605	SECURITY SERVICES	595,000.00	595,000.00	486,950.00	108,050.00
22020701	CLEANING & FUMIGATION SERVICES	105,000.00	105,000.00	100,000.00	5,000.00
22020702	FINANCIAL CONSULTING	350,000.00	350,000.00		350,000.00

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22020703	INFORMATION TECHNOLOGY CONSULTING	350,000.00	350,000.00	300,000.00	50,000.00
22020801	LEGAL SERVICES	350,000.00	350,000.00		350,000.00
22020802	MOTOR VEHICLE FUEL COST	385,000.00	385,000.00	380,000.00	5,000.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	140,000.00	140,000.00	150,000.00	(10,000.00)
22020901	PLANT / GENERATOR FUEL COST	455,000.00	455,000.00	444,000.00	11,000.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	21,350.00	21,350.00	18,453.62	2,896.38
22021002	REFRESHMENT & MEALS	700,000.00	700,000.00	570,500.00	129,500.00
22021003	HONORARIUM & SITTING ALLOWANCE	4,200,000.00	4,200,000.00	3,222,600.00	977,400.00
22021004	PUBLICITY & ADVERTISEMENTS	315,000.00	315,000.00	246,300.00	68,700.00
22021007	MEDICAL EXPENSES-LOCAL	140,000.00	140,000.00	140,000.00	-
22021008	WELFARE PACKAGES	3,500,000.00	3,500,000.00	2,268,900.00	1,231,100.00
22021009	SUBSCRIPTION TO PROFESSIONAL BODIES	280,000.00	280,000.00		280,000.00
22021014	SPORTING ACTIVITIES	700,000.00	700,000.00		700,000.00
22021021	ANNUAL BUDGET EXPENSES & ADMINISTRATION	350,000.00	350,000.00	158,500.00	191,500.00
	SPECIAL DAYS/CELEBRATIONS	1,750,000.00	1,750,000.00	1,560,300.00	189,700.00
		480,556,943.00	480,556,943.00	402,752,060.69	77,804,882.31
052100100100					
21010101	Ministry of Health and Human Services	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21020101	SALARY	494,113,362.96	494,113,363.00	450,189,735.25	43,923,627.75
22020101	NON REGULAR ALLOWANCES	4,000,000.00	4,000,000.00	1,785,000.00	2,215,000.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	21,000,000.00	16,000,000.00	1,227,000.00	14,773,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	12,000,000.00	8,215,400.00	3,784,600.00
22020203	ELECTRICITY CHARGES	3,500,000.00	3,500,000.00	25,000.00	3,475,000.00
22020206	INTERNET ACCESS CHARGES	350,000.00	350,000.00		350,000.00
22020208	SEWERAGE CHARGES	175,000.00	175,000.00		175,000.00
22020301	SOFTWARE CHARGES/ LICENSE RENEWAL	280,000.00	280,000.00		280,000.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,950,000.00	5,950,000.00	3,270,000.00	2,680,000.00
22020305	BOOKS	700,000.00	700,000.00		700,000.00
22020307	PRINTING OF NON SECURITY DOCUMENTS	1,610,000.00	1,610,000.00	1,588,000.00	22,000.00
22020310	DRUGS/LABORATORY/MEDICAL SUPPLIES	175,000,000.00	100,000,000.00	99,943,400.00	56,600.00
22020401	TEACHING AIDS / INSTRUCTION MATERIALS	703,500.00	703,500.00		703,500.00
22020404	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,400,000.00	8,400,000.00	7,020,850.00	1,379,150.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,200,000.00	4,200,000.00	2,570,600.00	1,629,400.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	2,100,000.00	2,100,000.00	1,345,640.00	754,360.00
22020501	OTHER MAINTENANCE SERVICES	2,450,000.00	2,450,000.00	829,227.92	1,620,772.08
22020601	LOCAL TRAINING (2023 MEDICAL RESIDENCE TRAINING)	840,000.00	82,069,000.00	68,352,000.00	13,717,000.00
22020605	SECURITY SERVICES	1,400,000.00	1,400,000.00	750,800.00	649,200.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020701	CLEANING & FUMIGATION SERVICES	3,500,000.00	3,500,000.00	1,890,680.00	1,609,320.00
22020705	FINANCIAL CONSULTING	1,050,000.00	1,050,000.00		1,050,000.00
22020710	ARCHITECTURAL SERVICES	3,500,000.00	3,500,000.00		3,500,000.00
22020801	OTHER GENERAL SERVICES	17,500,000.00	22,500,000.00	20,755,387.00	1,744,613.00
22020803	MOTOR VEHICLE FUEL COST	3,640,000.00	3,640,000.00	2,695,624.00	944,376.00
22020901	PLANT / GENERATOR FUEL COST	1,400,000.00	1,400,000.00	1,372,000.00	28,000.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	73,500.00	73,500.00	72,686.69	813.31
22021002	REFRESHMENT & MEALS	3,500,000.00	3,500,000.00	2,761,000.00	739,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	7,000,000.00	4,956,600.00	2,043,400.00
22021004	PUBLICITY & ADVERTISEMENTS	2,100,000.00	2,100,000.00	1,850,600.00	249,400.00
22021006	MEDICAL EXPENSES-LOCAL	8,400,000.00	3,400,000.00	3,390,000.00	10,000.00
22040109	POSTAGES & COURIER SERVICES	140,000.00	140,000.00	68,900.00	71,100.00
	GRANTS TO COMMUNITIES/NGOs	350,000,000.00	20,000,000.00	18,500,000.00	1,500,000.00
		1,135,575,362.96	811,804,363.00	705,426,130.86	106,378,232.14
052102600100					
21010101	Benue State University Teaching Hospital (BSUTH)	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
21020101	SALARY	2,375,567,134.01	2,375,567,134.00	2,213,341,598.06	162,225,535.94
21020201	NON REGULAR ALLOWANCES	227,310,324.19	227,310,324.00	124,091,444.66	103,218,879.34
21020202	NHIS CONTRIBUTION	237,556,713.40	152,556,713.00		152,556,713.00
21030101	CONTRIBUTORY PENSION	237,556,713.40	237,556,713.00	278,677,003.08	(41,120,290.08)
21030103	GRATUITY	15,000,000.00	15,000,000.00		15,000,000.00
22020101	DEATH BENEFITS	10,000,000.00	10,000,000.00	4,203,151.52	5,796,848.48
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	11,157,300.00	8,157,300.00	1,405,120.00	6,752,180.00
22020103	LOCAL TRAVEL & TRANSPORT: OTHERS	5,808,880.00	8,808,880.00	4,141,680.00	4,667,200.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	8,701,000.00	8,701,000.00		8,701,000.00
22020201	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,542,000.00	3,542,000.00	120,000.00	3,422,000.00
22020202	ELECTRICITY CHARGES	42,822,780.00	42,822,780.00	42,822,300.00	480.00
22020203	TELEPHONE CHARGES	2,656,500.00	2,656,500.00	1,988,000.00	668,500.00
22020204	INTERNET ACCESS CHARGES	5,563,419.40	5,563,419.00	270,850.00	5,292,569.00
22020205	SATELLITE BROADCASTING ACCESS CHARGES	1,771,000.00	1,771,000.00		1,771,000.00
22020206	WATER RATES	2,125,200.00	2,125,200.00		2,125,200.00
22020208	SEWERAGE CHARGES	2,656,500.00	2,656,500.00	2,009,551.25	646,948.75
22020301	SOFTWARE CHARGES/ LICENSE RENEWAL	6,052,392.50	6,052,393.00	204,200.00	5,848,193.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	11,834,609.33	21,834,609.00	12,032,335.00	9,802,274.00
22020303	BOOKS	8,083,922.00	8,083,922.00		8,083,922.00

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22020304	NEWSPAPERS	603,202.60	603,203.00		603,203.00
22020305	MAGAZINES & PERIODICALS	3,329,480.00	3,329,480.00		3,329,480.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	13,570,730.25	13,570,730.00	9,809,718.12	3,761,011.88
22020307	PRINTING OF SECURITY DOCUMENTS	4,693,150.00	4,693,150.00	1,177,000.00	3,516,150.00
22020308	DRUGS/LABORATORY/MEDICAL SUPPLIES	134,750,000.00	134,750,000.00	134,748,562.69	1,437.31
22020309	FIELD & CAMPING MATERIALS SUPPLIES	2,213,750.00	2,213,750.00		2,213,750.00
22020310	UNIFORMS & OTHER CLOTHING	5,458,337.50	5,458,338.00		5,458,338.00
22020311	TEACHING AIDS / INSTRUCTION MATERIALS	2,961,997.50	2,961,998.00		2,961,998.00
22020313	FOOD STUFF / CATERING MATERIALS SUPPLIES	5,433,120.00	5,433,120.00		5,433,120.00
22020401	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	2,329,250.00	2,329,250.00		2,329,250.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,244,644.25	4,244,644.00	3,519,599.00	725,045.00
22020403	MAINTENANCE OF OFFICE FURNITURE	8,161,653.50	8,161,654.00	7,076,440.00	1,085,214.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	14,168,000.00	10,168,000.00	14,120,140.00	(3,952,140.00)
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	14,900,308.50	10,900,309.00	10,868,030.13	32,278.87
22020406	MAINTENANCE OF PLANTS/GENERATORS	9,366,010.50	9,366,011.00	6,438,100.00	2,927,911.00
22020410	OTHER MAINTENANCE SERVICES	11,935,000.00	6,935,000.00	6,892,200.00	42,800.00
22020411	MAINTENANCE OF STREET LIGHTINGS	885,500.00	885,500.00		885,500.00
22020413	MAINTENANCE OF COMMUNICATION EQUIPMENTS	4,914,525.00	4,914,525.00	13,500.00	4,901,025.00
22020501	MINOR ROAD MAINTENANCE	2,695,000.00	2,695,000.00		2,695,000.00
22020502	LOCAL TRAINING	9,835,387.48	9,835,387.00	940,000.00	8,895,387.00
22020601	INTERNATIONAL TRAINING	6,545,000.00	6,545,000.00		6,545,000.00
22020605	SECURITY SERVICES	20,328,000.00	20,328,000.00	18,188,000.00	2,140,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	2,310,000.00	-	-	2,310,000.00
22020701	CLEANING & FUMIGATION SERVICES	72,008,860.00	72,008,860.00	70,108,480.43	1,900,379.57
22020702	FINANCIAL CONSULTING	2,656,500.00	2,656,500.00		2,656,500.00
22020703	INFORMATION TECHNOLOGY CONSULTING	5,578,650.00	5,578,650.00		5,578,650.00
22020704	LEGAL SERVICES	2,695,000.00	2,695,000.00	652,500.00	2,042,500.00
22020705	ENGINEERING SERVICES	885,500.00	885,500.00		885,500.00
22020708	ARCHITECTURAL SERVICES	1,540,000.00	1,540,000.00		1,540,000.00
22020709	MEDICAL CONSULTING	770,000.00	770,000.00		770,000.00
22020801	AUDITING OF ACCOUNTS	4,900,000.00	4,900,000.00	2,231,000.00	2,669,000.00
22020803	MOTOR VEHICLE FUEL COST	7,392,000.00	12,164,400.00	7,193,800.00	4,970,600.00
22020806	PLANT / GENERATOR FUEL COST	27,874,000.00	51,535,750.00	21,816,600.00	29,719,150.00
22020901	COOKING GAS/FUEL COST	419,650.00	419,650.00	110,950.00	308,700.00
22020902	BANK CHARGES (OTHER THAN INTEREST)	1,062,600.00	1,062,600.00	279,727.56	782,872.44
22021001	INSURANCE PREMIUM	10,500,000.00	10,500,000.00		10,500,000.00

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22021002	REFRESHMENT & MEALS	9,693,922.70	9,693,923.00	8,626,330.00	1,067,593.00
22021003	HONORARIUM & SITTING ALLOWANCE	19,481,000.00	24,481,000.00	24,312,880.00	168,120.00
22021004	PUBLICITY & ADVERTISEMENTS	5,472,390.00	5,472,390.00	5,256,250.00	216,140.00
22021006	MEDICAL EXPENSES-LOCAL	19,813,213.46	14,813,213.00	9,196,993.00	5,616,220.00
22021007	POSTAGES & COURIER SERVICES	1,155,000.00	1,155,000.00	708,157.25	446,842.75
22021008	WELFARE PACKAGES	7,700,000.00	7,700,000.00	6,139,000.00	1,561,000.00
22021009	SUBSCRIPTION TO PROFESSIONAL BODIES	11,550,000.00	6,550,000.00	4,041,000.00	2,509,000.00
22021010	SPORTING ACTIVITIES	1,771,000.00	1,771,000.00	960,000.00	811,000.00
22021014	DIRECT TEACHING & LABORATORY COST	1,155,000.00	1,155,000.00		1,155,000.00
22021019	ANNUAL BUDGET EXPENSES & ADMINISTRATION	2,695,000.00	2,695,000.00	1,370,000.00	1,325,000.00
22021021	MEDICAL EXPENSES-INTERNATIONAL	4,427,500.00	4,427,500.00		4,427,500.00
22040109	SPECIAL DAYS/CELEBRATIONS	3,497,725.00	3,497,725.00	1,472,750.00	2,024,975.00
	GRANTS TO COMMUNITIES/NGOs	2,695,000.00	2,695,000.00	1,850,000.00	845,000.00
		3,730,787,946.47	3,663,912,097.00	3,065,424,941.75	600,797,155.25
052102700100					
21010101	Benue State Primary Health Care Board	2023 APPROVED ESTIMATES	2023 Revisved Budget	ACTUAL	VARIANCE
21020101	SALARY	4,402,614,221.00	4,402,614,221.00	1,233,038,511.42	3,169,575,709.58
22020101	NON REGULAR ALLOWANCES	1,848,000.00	1,848,000.00	1,085,000.00	763,000.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	9,427,530.00	5,427,530.00		5,427,530.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	7,000,000.00	1,981,500.00	5,018,500.00
22020202	ELECTRICITY CHARGES	1,400,000.00	1,400,000.00	1,061,000.00	339,000.00
22020203	TELEPHONE CHARGES	140,000.00	140,000.00	42,000.00	98,000.00
22020204	INTERNET ACCESS CHARGES	700,000.00	700,000.00	660,000.00	40,000.00
22020205	SATELLITE BROADCASTING ACCESS CHARGES	158,760.00	158,760.00	158,000.00	760.00
22020206	WATER RATES	46,200.00	46,200.00		46,200.00
22020208	SEWERAGE CHARGES	69,300.00	69,300.00		69,300.00
22020301	SOFTWARE CHARGES/ LICENSE RENEWAL	166,320.00	166,320.00		166,320.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,100,000.00	2,100,000.00	2,099,050.00	950.00
22020303	BOOKS	1,690,150.00	1,690,150.00	500,000.00	1,190,150.00
22020304	NEWSPAPERS	129,500.00	129,500.00		129,500.00
22020305	MAGAZINES & PERIODICALS	175,000.00	175,000.00		175,000.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	494,655.00	494,655.00		494,655.00
22020307	PRINTING OF SECURITY DOCUMENTS	3,150,000.00	3,150,000.00	2,216,000.00	934,000.00
22020308	DRUGS/LABORATORY/MEDICAL SUPPLIES	387,800.00	387,800.00	380,000.00	7,800.00
22020309	FIELD & CAMPING MATERIALS SUPPLIES	420,000.00	420,000.00	120,000.00	300,000.00
22020401	UNIFORMS & OTHER CLOTHING	4,200,000.00	2,200,000.00		2,200,000.00

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22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,550,000.00	4,550,000.00	1,019,800.00	3,530,200.00
22020403	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00	265,000.00	85,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	700,000.00	700,000.00	25,000.00	675,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,800,000.00	1,800,000.00	331,000.00	1,469,000.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	1,050,000.00	1,050,000.00	60,000.00	990,000.00
22020411	OTHER MAINTENANCE SERVICES	700,000.00	700,000.00	215,000.00	485,000.00
22020501	MAINTENANCE OF COMMUNICATION EQUIPMENTS	95,550.00	95,550.00		95,550.00
22020601	LOCAL TRAINING	10,500,000.00	4,000,000.00	267,000.00	3,733,000.00
22020602	SECURITY SERVICES	1,050,000.00	1,050,000.00	1,045,000.00	5,000.00
22020605	OFFICE RENT	700,000.00	700,000.00		700,000.00
22020701	CLEANING & FUMIGATION SERVICES	350,000.00	350,000.00	175,200.00	174,800.00
22020702	FINANCIAL CONSULTING	455,000.00	455,000.00		455,000.00
22020708	INFORMATION TECHNOLOGY CONSULTING	455,000.00	455,000.00		455,000.00
22020801	MEDICAL CONSULTING	1,400,000.00	1,400,000.00		1,400,000.00
22020803	MOTOR VEHICLE FUEL COST	2,100,000.00	2,100,000.00	1,923,200.00	176,800.00
22020901	PLANT / GENERATOR FUEL COST	1,050,000.00	1,050,000.00	643,000.00	407,000.00
22020902	BANK CHARGES (OTHER THAN INTEREST)	1,001,000.00	1,001,000.00		1,001,000.00
22021001	INSURANCE PREMIUM	350,000.00	350,000.00		350,000.00
22021002	REFRESHMENT & MEALS	2,450,000.00	2,450,000.00	920,000.00	1,530,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	3,136,980.00	3,136,980.00	1,905,000.00	1,231,980.00
22021004	PUBLICITY & ADVERTISEMENTS	29,926,400.00	9,926,400.00	381,000.00	9,545,400.00
22021006	MEDICAL EXPENSES-LOCAL	700,000.00	700,000.00		700,000.00
22021007	POSTAGES & COURIER SERVICES	73,500.00	73,500.00	30,000.00	43,500.00
22021008	WELFARE PACKAGES	2,100,000.00	2,100,000.00		2,100,000.00
22021021	SUBSCRIPTION TO PROFESSIONAL BODIES	700,000.00	700,000.00		700,000.00
	SPECIAL DAYS/CELEBRATIONS	2,800,000.00	2,800,000.00		2,800,000.00
		4,507,860,866.00	4,474,360,866.00	1,252,546,261.42	3,221,814,604.58
052110200100					
21010101	Hospital Management Board	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	SALARY	2,994,004,512.00	2,994,004,512.00	2,006,254,426.49	987,750,085.51
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	1,260,000.00	1,260,000.00	2,000,000.00	(740,000.00)
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	2,272,200.00	2,272,200.00	3,446,000.00	(1,173,800.00)
22020202	ELECTRICITY CHARGES	595,000.00	845,000.00	3,816,000.00	(2,971,000.00)
22020203	TELEPHONE CHARGES	315,000.00	315,000.00	500,000.00	(185,000.00)
22020204	INTERNET ACCESS CHARGES	140,000.00	140,000.00	150,000.00	(10,000.00)
22020205	SATELLITE BROADCASTING ACCESS CHARGES	140,000.00	140,000.00	200,000.00	(60,000.00)
22020206	WATER RATES	105,000.00	105,000.00	160,000.00	(55,000.00)
22020301	SEWERAGE CHARGES	175,000.00	175,000.00	300,000.00	(125,000.00)

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22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	910,000.00	910,000.00	1,200,000.00	(290,000.00)
22020303	BOOKS	24,500.00	24,500.00	40,000.00	(15,500.00)
22020305	NEWSPAPERS	35,000.00	35,000.00	70,000.00	(35,000.00)
22020306	PRINTING OF NON SECURITY DOCUMENTS	420,000.00	420,000.00	453,520.00	(33,520.00)
22020307	PRINTING OF SECURITY DOCUMENTS	1,260,000.00	1,260,000.00	750,000.00	510,000.00
22020401	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,400,000.00	1,400,000.00	2,000,000.00	(600,000.00)
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,100,000.00	2,100,000.00	2,716,800.00	(616,800.00)
22020403	MAINTENANCE OF OFFICE FURNITURE	210,000.00	410,000.00	368,000.00	42,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	280,000.00	280,000.00	500,000.00	(220,000.00)
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	210,000.00	210,000.00	300,000.00	(90,000.00)
22020501	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	350,000.00	500,000.00	(150,000.00)
22020601	LOCAL TRAINING	420,000.00	420,000.00	600,000.00	(180,000.00)
22020603	SECURITY SERVICES	350,000.00	500,000.00	550,000.00	(50,000.00)
22020605	RESIDENTIAL RENT	210,000.00	210,000.00	424,000.00	(214,000.00)
22020702	CLEANING & FUMIGATION SERVICES	154,000.00	354,000.00	367,000.00	(13,000.00)
22020703	INFORMATION TECHNOLOGY CONSULTING	70,000.00	170,000.00	114,000.00	56,000.00
22020801	LEGAL SERVICES	700,000.00	700,000.00	1,600,000.00	(900,000.00)
22020803	MOTOR VEHICLE FUEL COST	2,870,000.00	2,870,000.00	4,300,000.00	(1,430,000.00)
22020806	PLANT / GENERATOR FUEL COST	476,000.00	476,000.00	700,000.00	(224,000.00)
22020901	COOKING GAS/FUEL COST	84,000.00	184,000.00	240,000.00	(56,000.00)
22021001	BANK CHARGES (OTHER THAN INTEREST)	42,000.00	42,000.00	50,000.00	(8,000.00)
22021002	REFRESHMENT & MEALS	1,750,000.00	1,750,000.00	1,745,000.00	5,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	1,960,000.00	1,960,000.00	3,000,000.00	(1,040,000.00)
22021004	PUBLICITY & ADVERTISEMENTS	189,000.00	189,000.00	504,000.00	(315,000.00)
22021006	MEDICAL EXPENSES-LOCAL	140,000.00	140,000.00	200,000.00	(60,000.00)
22021007	POSTAGES & COURIER SERVICES	17,500.00	67,500.00	70,000.00	(2,500.00)
22021014	WELFARE PACKAGES	1,050,000.00	1,050,000.00	1,560,000.00	(510,000.00)
22040101	ANNUAL BUDGET EXPENSES & ADMINISTRATION	455,000.00	455,000.00	750,000.00	(295,000.00)
	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	2,800,000.00	2,800,000.00	1,774,084.00	1,025,916.00
		3,019,943,712.00	3,020,993,712.00	2,044,272,830.49	976,720,881.51

052100200100					
21010103	Benue State Health Insurance Agency	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	336,000,000.00	336,000,000.00		336,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	3,500,000.00	3,500,000.00		3,500,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	5,250,000.00	5,250,000.00		5,250,000.00
22020202	ELECTRICITY CHARGES	350,000.00	350,000.00		350,000.00

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22020203	TELEPHONE CHARGES	35,000.00	35,000.00		35,000.00
22020204	INTERNET ACCESS CHARGES	1,050,000.00	1,050,000.00		1,050,000.00
22020205	SATELLITE BROADCASTING ACCESS CHARGES	175,000.00	175,000.00		175,000.00
22020206	WATER RATES	350,000.00	350,000.00		350,000.00
22020208	SEWERAGE CHARGES	175,000.00	175,000.00		175,000.00
22020301	SOFTWARE CHARGES/ LICENSE RENEWAL	14,000,000.00	14,000,000.00		14,000,000.00
22020303	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,750,000.00	1,750,000.00		1,750,000.00
22020305	NEWSPAPERS	350,000.00	350,000.00		350,000.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	1,750,000.00	1,750,000.00		1,750,000.00
22020401	PRINTING OF SECURITY DOCUMENTS	700,000.00	700,000.00		700,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	350,000.00	350,000.00		350,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00		350,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	350,000.00	350,000.00		350,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	700,000.00	700,000.00		700,000.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	525,000.00	525,000.00		525,000.00
22020501	OTHER MAINTENANCE SERVICES	210,000.00	210,000.00		210,000.00
22020601	LOCAL TRAINING	1,050,000.00	1,050,000.00		1,050,000.00
22020605	SECURITY SERVICES	700,000.00	700,000.00		700,000.00
22020701	CLEANING & FUMIGATION SERVICES	70,000.00	70,000.00		70,000.00
22020702	FINANCIAL CONSULTING	700,000.00	700,000.00		700,000.00
22020709	INFORMATION TECHNOLOGY CONSULTING	2,450,000.00	2,450,000.00		2,450,000.00
22020801	AUDITING OF ACCOUNTS	2,100,000.00	2,100,000.00		2,100,000.00
22020803	MOTOR VEHICLE FUEL COST	700,000.00	700,000.00		700,000.00
22020901	PLANT / GENERATOR FUEL COST	700,000.00	700,000.00		700,000.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	2,450,000.00	2,450,000.00		2,450,000.00
22021002	REFRESHMENT & MEALS	700,000.00	700,000.00		700,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	1,400,000.00	1,400,000.00		1,400,000.00
22021004	PUBLICITY & ADVERTISEMENTS	490,000.00	490,000.00		490,000.00
22021006	MEDICAL EXPENSES-LOCAL	210,000,000.00	60,000,000.00		60,000,000.00
22021007	POSTAGES & COURIER SERVICES	35,000.00	35,000.00		35,000.00
22021008	WELFARE PACKAGES	1,050,000.00	1,050,000.00		1,050,000.00
22070101	SUBSCRIPTION TO PROFESSIONAL BODIES	1,750,000.00	1,750,000.00		1,750,000.00
	PAYMENT FROM CRF TO FUND MDAs RECURRENT EXPENDITURE	490,000,000.00	-		-
		1,084,265,000.00	444,265,000.00	-	444,265,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

053900100100					
21010101	MINISTRY OF YOUTHS, SPORT AND CREATIVITY	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	SALARY	66,518,228.00	66,518,228.00	58,131,202.00	8,387,026.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	426,300.00	426,300.00	414,000.00	12,300.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	7,112,000.00	5,112,000.00	5,090,000.00	22,000.00
22020202	ELECTRICITY CHARGES	35,000.00	35,000.00	35,000.00	-
22020203	TELEPHONE CHARGES	35,000.00	35,000.00	35,000.00	-
22020204	INTERNET ACCESS CHARGES	774,970.00	774,970.00	652,000.00	122,970.00
22020205	SATELLITE BROADCASTING ACCESS CHARGES	35,350.00	35,350.00	35,000.00	350.00
22020206	WATER RATES	29,400.00	29,400.00	29,000.00	400.00
22020301	SEWERAGE CHARGES	3,500.00	3,500.00	3,000.00	500.00
22020303	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,617,200.00	2,617,200.00	2,517,000.00	100,200.00
22020305	NEWSPAPERS	14,350.00	14,350.00		14,350.00
22020307	PRINTING OF NON SECURITY DOCUMENTS	294,000.00	294,000.00	198,000.00	96,000.00
22020308	DRUGS/LABORATORY/MEDICAL SUPPLIES	42,000.00	42,000.00	10,000.00	32,000.00
22020309	FIELD & CAMPING MATERIALS SUPPLIES	735,000.00	735,000.00	735,000.00	-
22020311	UNIFORMS & OTHER CLOTHING	70,000.00	70,000.00	70,000.00	-
22020401	FOOD STUFF / CATERING MATERIALS SUPPLIES	70,980.00	70,980.00	130,000.00	(59,020.00)
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,535,000.00	2,035,000.00	1,945,000.00	90,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	228,116.00	228,116.00	220,000.00	8,116.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	287,000.00	287,000.00	270,000.00	17,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	140,385.00	140,385.00	165,000.00	(24,615.00)
22020406	MAINTENANCE OF PLANTS/GENERATORS	28,035.00	28,035.00	23,000.00	5,035.00
22020501	OTHER MAINTENANCE SERVICES	147,000.00	147,000.00	137,000.00	10,000.00
22020601	LOCAL TRAINING	1,750,000.00	1,250,000.00	1,232,000.00	18,000.00
22020605	SECURITY SERVICES	235,200.00	235,200.00	220,000.00	15,200.00
22020702	CLEANING & FUMIGATION SERVICES	147,000.00	147,000.00	136,000.00	11,000.00
22020801	INFORMATION TECHNOLOGY CONSULTING	280,000.00	280,000.00	278,000.00	2,000.00
22020803	MOTOR VEHICLE FUEL COST	493,500.00	493,500.00	460,000.00	33,500.00
22020901	PLANT / GENERATOR FUEL COST	217,245.00	217,245.00	170,000.00	47,245.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	35,000.00	35,000.00	35,000.00	-
22021002	REFRESHMENT & MEALS	139,650.00	139,650.00	135,000.00	4,650.00
22021003	HONORARIUM & SITTING ALLOWANCE	91,350.00	91,350.00	91,000.00	350.00
22021004	PUBLICITY & ADVERTISEMENTS	35,000.00	35,000.00	35,000.00	-
22021006	MEDICAL EXPENSES-LOCAL	840,000.00	540,000.00	540,000.00	-

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22021007	POSTAGES & COURIER SERVICES	31,500.00	31,500.00	30,000.00	1,500.00
22021008	WELFARE PACKAGES	338,100.00	338,100.00	235,000.00	103,100.00
22021009	SUBSCRIPTION TO PROFESSIONAL BODIES	107,422.00	107,422.00	198,000.00	(90,578.00)
22021014	SPORTING ACTIVITIES	14,406,000.00	7,906,000.00	7,605,000.00	301,000.00
22021021	ANNUAL BUDGET EXPENSES & ADMINISTRATION	105,000.00	105,000.00	91,500.00	13,500.00
22021021	SPECIAL DAYS/CELEBRATIONS	14,000,000.00	5,000,000.00	870,500.00	4,129,500.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,134,000.00	1,134,000.00	870,500.00	263,500.00
22040102	SPECIAL DAYS/CELEBRATIONS	7,000,000.00	4,000,000.00		4,000,000.00
22040109	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL	1,400,000.00	-	70,000.00	(70,000.00)
	GRANTS TO COMMUNITIES/NGOs	1,400,000.00	400,000.00	400,000.00	-
		129,364,781.00	102,164,781.00	84,546,702.00	17,618,079.00
053905100100					
21010101	Benue State Sports Council	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020102	SALARY	134,193,981.60	134,193,982.00	104,483,615.20	29,710,366.80
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	144,074.70	144,075.00		144,075.00
22020204	ELECTRICITY CHARGES	38,357.90	38,358.00		38,358.00
22020205	SATELLITE BROADCASTING ACCESS CHARGES	28,814.80	28,815.00		28,815.00
22020301	WATER RATES	28,253.40	28,253.00		28,253.00
22020305	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,407.40	14,407.00		14,407.00
22020307	PRINTING OF NON SECURITY DOCUMENTS	14,407.40	14,407.00		14,407.00
22020401	DRUGS/LABORATORY/MEDICAL SUPPLIES	37,422.00	37,422.00		37,422.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	187,110.00	187,110.00		187,110.00
22020403	MAINTENANCE OF OFFICE FURNITURE	35,925.40	35,925.00		35,925.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	28,814.80	28,815.00		28,815.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	37,422.00	37,422.00		37,422.00
22020605	MAINTENANCE OF PLANTS/GENERATORS	18,711.00	18,711.00		18,711.00
22020701	CLEANING & FUMIGATION SERVICES	72,037.70	72,038.00		72,038.00
22020801	FINANCIAL CONSULTING	187,110.00	187,110.00		187,110.00
22020803	MOTOR VEHICLE FUEL COST	56,133.00	56,133.00		56,133.00
22020901	PLANT / GENERATOR FUEL COST	37,422.00	37,422.00		37,422.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	9,355.50	9,356.00	1,864.34	7,491.66
22021002	REFRESHMENT & MEALS	37,422.00	37,422.00		37,422.00
22021003	HONORARIUM & SITTING ALLOWANCE	37,422.00	37,422.00		37,422.00
22021004	PUBLICITY & ADVERTISEMENTS	37,422.00	37,422.00		37,422.00
22021006	MEDICAL EXPENSES-LOCAL	13,097.70	13,098.00		13,098.00
22021007	POSTAGES & COURIER SERVICES	2,807.00	2,807.00		2,807.00
22021009	WELFARE PACKAGES	18,711.00	18,711.00		18,711.00
	SPORTING ACTIVITIES	105,000,000.00	30,000,000.00	19,490,000.00	10,510,000.00
		240,316,642.30	165,316,643.00	123,975,479.54	41,341,163.46

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

053905400100					
21010101	Benue State Sports Marketing and Lottery Board	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
21020101	SALARY	15,000,000.00	15,000,000.00		15,000,000.00
22020101	NON REGULAR ALLOWANCES	3,500,000.00	3,500,000.00		3,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	2,030,000.00	1,030,000.00		1,030,000.00
22020103	LOCAL TRAVEL & TRANSPORT: OTHERS	2,030,000.00	1,030,000.00		1,030,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	7,000.00	7,000.00		7,000.00
22020201	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	7,000.00	7,000.00		7,000.00
22020202	ELECTRICITY CHARGES	105,000.00	105,000.00		105,000.00
22020203	TELEPHONE CHARGES	14,700.00	14,700.00		14,700.00
22020204	INTERNET ACCESS CHARGES	700,000.00	200,000.00		200,000.00
22020205	SATELLITE BROADCASTING ACCESS CHARGES	35,000.00	35,000.00		35,000.00
22020206	WATER RATES	7,000.00	7,000.00		7,000.00
22020301	SEWERAGE CHARGES	7,000.00	7,000.00		7,000.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,712,000.00	2,212,000.00		2,212,000.00
22020303	BOOKS	88,200.00	88,200.00		88,200.00
22020304	NEWSPAPERS	35,000.00	35,000.00		35,000.00
22020305	MAGAZINES & PERIODICALS	35,000.00	35,000.00		35,000.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	198,450.00	198,450.00		198,450.00
22020308	PRINTING OF SECURITY DOCUMENTS	14,700.00	14,700.00		14,700.00
22020309	FIELD & CAMPING MATERIALS SUPPLIES	350,000.00	350,000.00		350,000.00
22020401	UNIFORMS & OTHER CLOTHING	350,000.00	350,000.00		350,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,050,000.00	550,000.00		550,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	210,000.00	210,000.00		210,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	350,000.00	350,000.00		350,000.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	70,000.00	70,000.00		70,000.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	70,000.00	70,000.00		70,000.00
22020501	OTHER MAINTENANCE SERVICES	70,000.00	70,000.00		70,000.00
22020502	LOCAL TRAINING	7,000,000.00	2,000,000.00		2,000,000.00
22020601	INTERNATIONAL TRAINING	3,500.00	3,500.00		3,500.00
22020602	SECURITY SERVICES	154,350.00	154,350.00		154,350.00
22020605	OFFICE RENT	700,000.00	700,000.00		700,000.00
22020701	CLEANING & FUMIGATION SERVICES	105,000.00	105,000.00		105,000.00
22020702	FINANCIAL CONSULTING	14,000.00	14,000.00		14,000.00
22020801	INFORMATION TECHNOLOGY CONSULTING	14,000.00	14,000.00		14,000.00
22020802	MOTOR VEHICLE FUEL COST	168,000.00	168,000.00		168,000.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	84,000.00	84,000.00		84,000.00
22020901	PLANT / GENERATOR FUEL COST	84,000.00	84,000.00		84,000.00

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22021001	BANK CHARGES (OTHER THAN INTEREST)	3,500.00	3,500.00		3,500.00
22021002	REFRESHMENT & MEALS	350,000.00	350,000.00		350,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	1,400,000.00	900,000.00		900,000.00
22021004	PUBLICITY & ADVERTISEMENTS	1,499,400.00	999,400.00		999,400.00
22021007	MEDICAL EXPENSES-LOCAL	35,000.00	35,000.00		35,000.00
22021009	WELFARE PACKAGES	3,500,000.00	1,500,000.00		1,500,000.00
	SPORTING ACTIVITIES	3,500,000.00	1,500,000.00		1,500,000.00
054400100100		50,660,800.00	34,160,800.00	-	34,160,800.00
21010101	MINISTRY OF HUMANITARIAN SERVICES AND DISASTER MANAGEMENT	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	SALARY		-		-
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING		2,500,000.00		2,500,000.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS		3,000,000.00		3,000,000.00
22020203	ELECTRICITY CHARGES		250,000.00		250,000.00
22020205	INTERNET ACCESS CHARGES		500,000.00		500,000.00
22020301	WATER RATES		100,000.00		100,000.00
22020305	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,500,000.00		1,500,000.00
22020308	PRINTING OF NON SECURITY DOCUMENTS		500,000.00		500,000.00
22020309	FIELD & CAMPING MATERIALS SUPPLIES		1,750,000.00		1,750,000.00
22020311	UNIFORMS & OTHER CLOTHING		1,670,000.00		1,670,000.00
22020401	FOOD STUFF/CATERING MATERIALS SUPPLIES		912,000,000.00	362,052,075.92	549,947,924.08
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,100,000.00		1,100,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE		250,000.00		250,000.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		350,000.00		350,000.00
22020405	MAINTENANCE OF OFFICE IT/EQUIPMENTS		750,000.00		750,000.00
22020406	MAINTENANCE OF PLANTS/GENERATORS		500,000.00		500,000.00
22020501	OTHER MAINTENANCE SERVICES		210,000.00		210,000.00
22020601	LOCAL TRAINING		1,750,000.00		1,750,000.00
22020605	SECURITY SERVICES		750,000.00		750,000.00
22020701	CLEANING & FUMIGATION SERVICES		350,000.00		350,000.00
22020703	FIANACIAL CONSULTANT		1,050,000.00		1,050,000.00
22020801	LEGAL SERVICES		650,000.00		650,000.00
22020802	MOTOR VEHICLE FUEL COST		1,600,000.00		1,600,000.00
22020901	PLANT / GENERATOR FUEL COST		1,095,000.00		1,095,000.00
22021001	BANK CHARGES (OTHER THAN INTEREST)		45,000.00		45,000.00
22021002	REFRESHMENT & MEALS		1,600,000.00		1,600,000.00
22021003	HONORARIUM & SITTING ALLOWANCE		2,500,000.00		2,500,000.00
22021004	PUBLICITY & ADVERTISEMENTS		550,000.00		550,000.00
22021007	MEDICAL EXPENSES-LOCAL		875,000.00		875,000.00
22021014	WELFARE PACKAGES		2,050,000.00		2,050,000.00
	ANNUAL BUDGET EXPENSES & ADMINISTRATION		350,000.00		350,000.00
		-	942,145,000.00	362,052,075.92	580,092,924.08

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

055100100100					
21010101	Bureau of Local Government and Chieftaincy Affairs	2023 APPROVED ESTIMATES	2023 Revised Budget	ACTUAL	VARIANCE
22020101	SALARY	138,350,700.00	143,350,700.00	139,103,456.00	4,247,244.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	3,150,000.00	3,150,000.00	2,909,500.00	240,500.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	49,350,000.00	59,350,000.00	59,348,000.00	2,000.00
22020202	ELECTRICITY CHARGES	4,550,000.00	8,550,000.00	8,000,000.00	550,000.00
22020203	TELEPHONE CHARGES	147,000.00	147,000.00		147,000.00
22020204	INTERNET ACCESS CHARGES	935,550.00	935,550.00	850,000.00	85,550.00
22020205	SATELLITE BROADCASTING ACCESS CHARGES	561,330.00	561,330.00	186,500.00	374,830.00
22020206	WATER RATES	1,750,000.00	3,450,000.00	2,621,500.00	828,500.00
22020301	SEWERAGE CHARGES	70,000.00	70,000.00		70,000.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,000,000.00	14,000,000.00	13,954,000.00	46,000.00
22020303	BOOKS	1,400,000.00	1,400,000.00	1,010,000.00	390,000.00
22020304	NEWSPAPERS	110,250.00	110,250.00		110,250.00
22020305	MAGAZINES & PERIODICALS	700,000.00	700,000.00	400,000.00	300,000.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	2,800,000.00	2,800,000.00	2,800,000.00	-
22020401	PRINTING OF SECURITY DOCUMENTS	700,000.00	700,000.00	500,000.00	200,000.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,613,100.00	2,613,100.00	2,077,900.00	535,200.00
22020403	MAINTENANCE OF OFFICE FURNITURE	183,750.00	183,750.00	38,000.00	145,750.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,292,400.00	4,292,400.00	4,000,000.00	292,400.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,806,650.00	2,806,650.00	2,120,000.00	686,650.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	2,100,000.00	5,100,000.00	4,633,000.00	467,000.00
22020501	OTHER MAINTENANCE SERVICES	1,400,000.00	1,400,000.00	605,000.00	795,000.00
22020601	LOCAL TRAINING	700,000.00	700,000.00		700,000.00
22020605	SECURITY SERVICES	7,700,000.00	15,700,000.00	13,620,000.00	2,080,000.00
22020701	CLEANING & FUMIGATION SERVICES	3,500,000.00	5,500,000.00	2,870,000.00	2,630,000.00
22020702	FINANCIAL CONSULTING	700,000.00	700,000.00		700,000.00
22020703	INFORMATION TECHNOLOGY CONSULTING	703,325.00	703,325.00		703,325.00
22020801	LEGAL SERVICES	1,050,000.00	1,050,000.00		1,050,000.00
22020802	MOTOR VEHICLE FUEL COST	12,600,000.00	15,600,000.00	14,035,000.00	1,565,000.00
22020803	OTHER TRANSPORT EQUIPMENT FUEL COST	841,995.00	841,995.00		841,995.00
22020901	PLANT / GENERATOR FUEL COST	22,400,000.00	27,400,000.00	27,365,550.00	34,450.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	700,000.00	700,000.00		700,000.00
22021002	REFRESHMENT & MEALS	21,000,000.00	21,000,000.00	14,732,000.00	6,268,000.00
22021003	HONORARIUM & SITTING ALLOWANCE	42,000,000.00	27,000,000.00	18,411,900.00	8,588,100.00
22021004	PUBLICITY & ADVERTISEMENTS	6,003,200.00	21,003,200.00	20,990,000.00	13,200.00
22021006	MEDICAL EXPENSES-LOCAL	3,150,000.00	3,150,000.00	1,647,600.00	1,502,400.00
22021007	POSTAGES & COURIER SERVICES	350,000.00	350,000.00		350,000.00
22021014	WELFARE PACKAGES	6,671,000.00	6,671,000.00	5,411,000.00	1,260,000.00
22021021	ANNUAL BUDGET EXPENSES & ADMINISTRATION	700,000.00	700,000.00	660,000.00	40,000.00
22040109	SPECIAL DAYS/CELEBRATIONS	21,000,000.00	21,000,000.00	19,160,000.00	1,840,000.00
	GRANTS TO COMMUNITIES/NGOs	700,000.00	700,000.00	500,000.00	200,000.00
		384,440,250.00	426,140,250.00	384,559,906.00	41,580,344.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

01104500100		2023 APPROVED ESTIMATE	2023 Revised Budget	ACTUAL	VARIANCE
21010101	BENUE STATE PENSION COMMISSION				
21020202	SALARY	32,038,649.00	32,038,649.00	5,854,691.95	26,183,957.05
21020203	CONTRIBUTORY PENSION	952,861,204.12	952,861,204.00	389,088,106.24	563,773,097.76
21020204	GROUP LIFE INSURANCE	457,666,131.00	257,666,131.00	-	257,666,131.00
22010101	EMPLOYEES COMPENSATION FUND	500,000,000.00	100,000,000.00	-	100,000,000.00
22010102	GRATUITY	640,000,000.00	640,000,000.00		640,000,000.00
22020101	PENSION	3,474,400,000.00	4,074,400,000.00		4,074,400,000.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	29,400.00	29,400.00	-	29,400.00
22020201	LOCAL TRAVEL & TRANSPORT: OTHERS	2,474,010.00	2,474,010.00	1,143,500.00	1,330,510.00
22020202	ELECTRICITY CHARGES	72,324.00	72,324.00	50,000.00	22,324.00
22020203	TELEPHONE CHARGES	482,276.00	482,276.00	100,000.00	382,276.00
22020204	INTERNET ACCESS CHARGES	1,409,100.00	1,409,100.00	618,000.00	791,100.00
22020205	SATELLITE BROADCASTING ACCESS CHARGES	257,397.00	257,397.00	111,250.00	146,147.00
22020206	WATER RATES	63,645.00	63,645.00	-	63,645.00
22020208	SEWERAGE CHARGES	46,547.00	46,547.00	-	46,547.00
22020301	SOFTWARE CHARGES/ LICENSE RENEWAL	3,023,582.80	1,523,583.00	208,500.00	1,315,083.00
22020302	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,150,000.00	3,150,000.00	3,138,800.00	11,200.00
22020303	BOOKS	700,000.00	700,000.00	-	700,000.00
22020304	NEWSPAPERS	34,986.00	34,986.00	-	34,986.00
22020305	MAGAZINES & PERIODICALS	70,000.00	70,000.00	-	70,000.00
22020306	PRINTING OF NON SECURITY DOCUMENTS	1,186,702.00	1,186,702.00	754,200.00	432,502.00
22020307	PRINTING OF SECURITY DOCUMENTS	252,000.00	252,000.00	-	252,000.00
22020308	DRUGS/LABORATORY/MEDICAL SUPPLIES	167,440.00	167,440.00	50,000.00	117,440.00
22020309	FIELD & CAMPING MATERIALS SUPPLIES	204,400.00	204,400.00	204,000.00	400.00
22020401	UNIFORMS & OTHER CLOTHING	121,555.00	121,555.00	-	121,555.00
22020402	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,750,000.00	1,750,000.00	1,551,500.00	198,500.00
22020403	MAINTENANCE OF OFFICE FURNITURE	2,296,207.20	1,796,207.00	838,500.00	957,707.00
22020404	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	169,491.00	169,491.00	-	169,491.00
22020405	MAINTENANCE OF OFFICE / IT EQUIPMENTS	350,000.00	350,000.00	237,250.00	112,750.00
22020406	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	350,000.00	85,700.00	264,300.00
22020407	OTHER MAINTENANCE SERVICES	162,540.00	162,540.00	100,000.00	62,540.00
22020411	MAINTENANCE OF AIRCRAFTS	0.00	-	-	-
22020501	MAINTENANCE OF COMMUNICATION EQUIPMENTS	512,400.00	512,400.00	475,000.00	37,400.00
22020601	LOCAL TRAINING	2,975,000.00	1,975,000.00	650,000.00	1,325,000.00
22020605	SECURITY SERVICES	308,700.00	308,700.00	-	308,700.00
22020701	CLEANING & FUMIGATION SERVICES	38,220.00	38,220.00	-	38,220.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

22020702	FINANCIAL CONSULTING	3,281,600.00	1,281,600.00	-	1,281,600.00
22020801	INFORMATION TECHNOLOGY CONSULTING	210,000.00	210,000.00	-	210,000.00
22020803	MOTOR VEHICLE FUEL COST	1,565,480.00	1,565,480.00	894,500.00	670,980.00
22020901	PLANT / GENERATOR FUEL COST	1,619,148.00	1,619,148.00	969,300.00	649,848.00
22021001	BANK CHARGES (OTHER THAN INTEREST)	155,647.80	155,647.00	2,899.00	152,748.00
22021002	REFRESHMENT & MEALS	1,750,000.00	1,000,000.00	982,900.00	17,100.00
22021003	HONORARIUM & SITTING ALLOWANCE	350,000.00	350,000.00	-	350,000.00
22021004	PUBLICITY & ADVERTISEMENTS	562,383.50	362,384.00	76,000.00	286,384.00
22021006	MEDICAL EXPENSES-LOCAL	842,296.00	492,296.00	60,000.00	432,296.00
22021007	POSTAGES & COURIER SERVICES	70,000.00	70,000.00	-	70,000.00
22021008	WELFARE PACKAGES	1,400,000.00	900,000.00	730,000.00	170,000.00
22021009	SUBSCRIPTION TO PROFESSIONAL BODIES	71,148.00	71,148.00	-	71,148.00
	SPORTING ACTIVITIES	756,133.00	556,133.00	-	556,133.00
		6,092,257,743.42	6,085,257,743.00	408,974,597.10	5,676,283,145.81
		106,192,893,868.30	108,435,478,795.07	64,276,800,602.02	44,158,678,193.05

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE 30					
11100100100	Government House Administration				
	CAPITAL EXPENDITURE	APPROVED BUDGET 2023	REVISED BUDGET 2023	ACTUAL 2023	VARIANCE 2023
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	14,000,000.00	20,000,000.00	11,626,325.00	8,373,675.00
23010113	PURCHASE OF COMPUTERS	1,120,000.00	5,000,000.00	500,000.00	4,500,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	280,000.00	1,000,000.00	-	1,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	560,000.00	560,000.00	450,000.00	110,000.00
23010119	PURCHASE OF POWER GENERATING SET	56,000,000.00	56,000,000.00	53,621,000.00	2,379,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	5,600,000.00	5,600,000.00	-	5,600,000.00
		77,560,000.00	88,160,000.00	66,197,325.00	21,962,675.00
011100100200	Deputy Governor's Office				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	34,020,000.00	34,020,000.00	-	34,020,000.00
23010119	PURCHASE OF POWER GENERATING SET	3,500,000.00	3,500,000.00	-	3,500,000.00
23010101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	14,000,000.00	14,000,000.00	-	14,000,000.00
		51,520,000.00	51,520,000.00	-	51,520,000.00
011101000100	Public Procurement Commission				
	CAPITAL EXPENDITURE				
23010101	PURCHASE / ACQUISITION OF LAND	7,000,000.00			-
23010102	PURCHASE OF OFFICE BUILDINGS	21,000,000.00			-
23010101	PURCHASE OF MOTOR VEHICLES	70,000,000.00			-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,927,000.00			-
23010113	PURCHASE OF COMPUTERS	2,450,000.00			-
23010114	PURCHASE OF COMPUTER PRINTERS	455,000.00			-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,645,000.00			-
23010117	PURCHASE OF SHREDDING MACHINES	910,000.00			-
23010118	PURCHASE OF SCANNERS	315,000.00			-
23010119	PURCHASE OF POWER GENERATING SET	1,750,000.00			-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,050,000.00			-
		117,502,000.00	-	-	-

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

011102100500	Bureau of Archives, Research and Documentation				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,806,000.00			-
23010113	PURCHASE OF COMPUTERS	175,000.00			-
23010114	PURCHASE OF COMPUTER PRINTERS	105,000.00			-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	175,000.00			-
23010118	PURCHASE OF SCANNERS	70,000.00			-
23010119	PURCHASE OF POWER GENERATING SET	175,000.00			-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,050,000.00			-
23010121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,850,000.00			-
		7,406,000.00		-	-
11100500100	Development Cooperations, Sustainable Development Goals (SDGs)				
	CAPITAL EXPENDITURE			-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	175,000.00	175,000.00	-	175,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	175,000.00	175,000.00	-	175,000.00
23010113	PURCHASE OF COMPUTERS	315,000.00	315,000.00	-	315,000.00
23010113	PURCHASE OF COMPUTERS	175,000.00	175,000.00	-	175,000.00
23010113	PURCHASE OF COMPUTERS	52,500.00	52,500.00	-	52,500.00
23010114	PURCHASE OF COMPUTER PRINTERS	35,000.00	35,000.00	-	35,000.00
23010118	PURCHASE OF SCANNERS	14,000,000.00	14,000,000.00	-	14,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70,111,300.00	70,111,300.00	-	70,111,300.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70,000,000.00	70,000,000.00	-	70,000,000.00
23020102	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	38,500,000.00	38,500,000.00	9,030,421.93	29,469,578.07
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	14,700,000.00	14,700,000.00	-	14,700,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70,000,000.00	70,000,000.00	12,019,000.00	57,981,000.00
23020114	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	324,860,460.00	324,860,460.00	-	324,860,460.00
23020115	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	35,000,000.00	35,000,000.00	200,000.00	34,800,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	350,000,000.00	350,000,000.00	-	350,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	140,000,000.00	140,000,000.00	3,000,000.00	137,000,000.00
23050101	RESEARCH AND DEVELOPMENT	14,350,000.00	14,350,000.00	300,000.00	14,050,000.00
		1,142,449,260.00	1,142,449,260.00	24,549,421.93	1,117,899,838.07

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

11200100100	Benue State House of Assembly				
	CAPITAL EXPENDITURE				
23010104	PURCHASE MOTOR CYCLES	350,000.00	350,000.00	-	350,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	120,400,000.00	120,400,000.00	113,323,057.25	7,076,942.75
23010128	PURCHASE OF SECURITY EQUIPMENT	19,600,000.00	19,600,000.00	-	19,600,000.00
23010106	PURCHASE OF VANS	21,000,000.00	21,000,000.00	-	21,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	22,400,000.00	22,400,000.00	-	22,400,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	28,000,000.00	28,000,000.00	-	28,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	14,000,000.00	14,000,000.00	-	14,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	350,000,000.00	300,000,000.00	300,000,000.00	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	14,000,000.00	14,000,000.00	-	14,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,800,000.00	2,800,000.00	-	2,800,000.00
23010108	PURCHASE OF BUSES	14,000,000.00	14,000,000.00	-	14,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	35,000,000.00	35,000,000.00	-	35,000,000.00
23010113	PURCHASE OF COMPUTERS	7,507,500.00	7,507,500.00	-	7,507,500.00
23010114	PURCHASE OF COMPUTER PRINTERS	1,501,500.00	1,501,500.00	-	1,501,500.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,932,000.00	1,932,000.00	-	1,932,000.00
23010117	PURCHASE OF SHREDDING MACHINES	175,000.00	175,000.00	-	175,000.00
23010118	PURCHASE OF SCANNERS	231,000.00	231,000.00	-	231,000.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	1,400,000.00	1,400,000.00	-	1,400,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	700,000.00	700,000.00	-	700,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	210,000.00	210,000.00	-	210,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,100,000.00	2,100,000.00	-	2,100,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	2,100,000.00	2,100,000.00	-	2,100,000.00
23040101	TREE PLANTING	140,000.00	140,000.00	-	140,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	70,000.00	70,000.00	-	70,000.00
		659,617,000.00	609,617,000.00	413,323,057.25	196,293,942.75
11103700100	Muslim Pilgrims Welfare Board (MPWB)				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES	7,000,000.00	0.00	-	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	2,450,000.00	0.00	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	35,000,000.00	0.00	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	7,000,000.00	0.00	-	-
		51,450,000.00	-	-	-

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

011103800100	Christian Pilgrims Welfare Board (CPWB)				
	CAPITAL EXPENDITURE				
23010119	PURCHASE OF POWER GENERATING SET	636,300.00			-
		636,300.00	-	-	-
011104500100	Benue State Pension Commission				
	CAPITAL EXPENDITURE				-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,450,000.00			-
23010113	PURCHASE OF COMPUTERS	7,000,000.00			-
23010114	PURCHASE OF COMPUTER PRINTERS	1,890,000.00			-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,484,000.00			-
23010117	PURCHASE OF SHREDDING MACHINES	175,000.00			-
23010118	PURCHASE OF SCANNERS	840,000.00			-
23010119	PURCHASE OF POWER GENERATING SET	3,500,000.00			-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	24,500,000.00			-
23020118	CONSTRUCTION OF ICT INFRASTRUCTURES	35,000,000.00			-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,920,000.00			-
	ANNIVERSARIES/CELEBRATIONS	3,500,000.00			-
		91,259,000.00	-	-	-
11200200100	Benue State House of Assembly Service Commission				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES	49,350,000.00	49,350,000.00	-	49,350,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,800,000.00	2,800,000.00	-	2,800,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,500,000.00	3,500,000.00	-	3,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,200,000.00	4,200,000.00	-	4,200,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	840,000.00	840,000.00	-	840,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,150,000.00	3,150,000.00	-	3,150,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	525,000.00	525,000.00	-	525,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	350,000.00	350,000.00	-	350,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,890,000.00	1,890,000.00	-	1,890,000.00
23010113	PURCHASE OF COMPUTERS	2,625,000.00	2,625,000.00	-	2,625,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	19,390,000.00	19,390,000.00	-	19,390,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,960,000.00	1,960,000.00	-	1,960,000.00
23010117	PURCHASE OF SHREDDING MACHINES	28,000.00	28,000.00	-	28,000.00
23010118	PURCHASE OF SCANNERS	420,000.00	420,000.00	-	420,000.00
23010119	PURCHASE OF POWER GENERATING SET	2,450,000.00	2,450,000.00	-	2,450,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	70,000.00	70,000.00	-	70,000.00
		93,548,000.00	93,548,000.00	-	93,548,000.00

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12300100100	Ministry of Information,Culture and Tourism				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,470,000.00	0.00		-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,470,000.00			-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	588,000.00			-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	735,000.00			-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	294,000.00			-
23010113	PURCHASE OF COMPUTERS	2,079,000.00			-
23010114	PURCHASE OF COMPUTER PRINTERS	1,029,000.00			-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	74,200.00			-
23010117	PURCHASE OF SHREDDING MACHINES	40,810.00			-
23010117	PURCHASE OF SHREDDING MACHINES	74,200.00			-
23010118	PURCHASE OF SCANNERS	111,300.00			-
23010119	PURCHASE OF POWER GENERATING SET	371,000.00			-
23010119	PURCHASE OF POWER GENERATING SET	742,000.00			-
23010119	PURCHASE OF POWER GENERATING SET	33,971,000.00			-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	4,900,000.00			-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	3,500,000.00			-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	3,500,000.00			-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	6,370,000.00			-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	700,000.00			-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	210,000.00			-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,400,000.00			-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,120,000.00			-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	37,773,981.00			-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	420,000.00			-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	28,000,000.00			-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	7,000,000.00			-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	700,000.00			-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	700,000.00			-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	19,664,393.00			-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	6,678,000.00			-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,500,000.00			-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,780,000.00			-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,080,000.00			-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,680,000.00			-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	21,000,000.00			-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,000,000.00			-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,100,000.00			-

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	700,000.00			-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,100,000.00			-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,750,000.00			-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,750,000.00			-
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	35,000,000.00			-
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	4,629,940.00			-
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	8,400,000.00			-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	350,000,000.00			-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	140,000.00			-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	39,200,000.00			-
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	2,800,000.00			-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,100,000.00			-
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	35,000,000.00			-
23030110	REHABILITATION / REPAIRS - LIBRARIES	2,100,000.00			-
23030110	REHABILITATION / REPAIRS - LIBRARIES	1,540,000.00			-
23030110	REHABILITATION / REPAIRS - LIBRARIES	3,780,000.00			-
23030110	REHABILITATION / REPAIRS - LIBRARIES	35,000,000.00			-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,380,000.00			-
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	700,000.00			-
23050101	RESEARCH AND DEVELOPMENT	700,000.00			-
23050101	RESEARCH AND DEVELOPMENT	700,000.00			-
23050101	RESEARCH AND DEVELOPMENT	14,000,000.00			-
23010119	PURCHASE OF POWER GENERATING SET	175,000.00			-
23010105	PURCHASE OF MOTOR VEHICLES	18,095,000.00			-
23010105	PURCHASE OF MOTOR VEHICLES	35,623,581.00			-
23010106	PURCHASE OF VANS	16,800,000.00			-
23010114	PURCHASE OF COMPUTER PRINTERS	350,000.00			-
23010113	PURCHASE OF COMPUTERS	525,000.00			-
23010119	PURCHASE OF POWER GENERATING SET	420,000.00			-
23010113	PURCHASE OF COMPUTERS	3,990,000.00			-
		828,274,405.00	-	-	-

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

12300300100	Benue State Television Corporation				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES	3,500,000.00	0.00		-
23010106	PURCHASE OF VANS	10,500,000.00			-
23010108	PURCHASE OF BUSES	7,000,000.00			-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	8,750,000.00			-
23010113	PURCHASE OF COMPUTERS	10,500,000.00			-
23010114	PURCHASE OF COMPUTER PRINTERS	4,025,000.00			-
23010113	PURCHASE OF COMPUTERS	9,450,000.00			-
23010119	PURCHASE OF POWER GENERATING SET	1,680,000.00			-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	525,000.00			-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,500,000.00			-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	31,500,000.00			-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	7,000,000.00			-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,295,000.00			-
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	2,450,000.00			-
23050101	RESEARCH AND DEVELOPMENT	2,800,000.00			-
23050102	COMPUTER SOFTWARE ACQUISITION	4,200,000.00			-
		108,675,000.00	0.00	0.00	0.00
12400100100	Bureau of Internal Affairs and Special Services (BIASS)				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,400,000.00	1,400,000.00	-	1,400,000.00
23010119	PURCHASE OF POWER GENERATING SET	700,000.00	700,000.00	-	700,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	84,000,000.00	84,000,000.00	-	84,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	350,000,000.00	350,000,000.00	2,062,850.00	347,937,150.00
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	7,000,000.00	1,200,000,000.00	2,941,500.00	1,197,058,500.00
		443,100,000.00	1,636,100,000.00	5,004,350.00	1,631,095,650.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

12500100200	Bureau of Establishment and Management Services				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,050,000.00	1,050,000.00	-	1,050,000.00
23010113	PURCHASE OF COMPUTERS	812,000.00	812,000.00	-	812,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	8,400,000.00	8,400,000.00	-	8,400,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	350,000.00	350,000.00	-	350,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	35,170,289.00	35,170,289.00	-	35,170,289.00
		45,782,289.00	45,782,289.00	-	45,782,289.00
12500100500	Bureau of Service Welfare				
	CAPITAL EXPENDITURE				
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	35,000,000.00	35,000,000.00	-	35,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	140,000,000.00	100,000,000.00	807,525.00	99,192,475.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	7,000,000.00	7,000,000.00	-	7,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,026,135.00	10,026,135.00	-	10,026,135.00
		192,026,135.00	152,026,135.00	807,525.00	151,218,610.00
12500500100	Bureau of Manpower Development and Training				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,100,000.00	0.00		
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	305,760.00			
23010113	PURCHASE OF COMPUTERS	651,000.00			
23010114	PURCHASE OF COMPUTER PRINTERS	210,000.00			
23010115	PURCHASE OF PHOTOCOPYING MACHINES	700,000.00			
23010118	PURCHASE OF SCANNERS	1,750,000.00			
23010119	PURCHASE OF POWER GENERATING SET	3,500,000.00			
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	4,900,000.00			
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	4,900,000.00			
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	19,810,000.00			
		38,826,760.00	0	0	0
14000100100	Office of the Auditor-General for the State				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	490,000.00	490,000.00	-	490,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	210,000.00	7,210,000.00	-	7,210,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	315,000.00	4,740,000.00	-	4,740,000.00
		1,015,000.00	12,440,000.00	-	12,440,000.00

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14000200100	Local Government Audit Department				
	CAPITAL EXPENDITURE				
23010101	PURCHASE / ACQUISITION OF LAND	23,744.00	-	0.00	-
23010105	PURCHASE OF MOTOR VEHICLES	52,500,000.00		-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	534,240.00		25,800.00	(25,800.00)
23010113	PURCHASE OF COMPUTERS	934,500.00		-	-
23010114	PURCHASE OF COMPUTER PRINTERS	436,296.00		-	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	89,040.00		-	-
		54,517,820.00	-	25,800.00	(25,800.00)
14700100100	Benue State Civil Service Commission				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,900,000.00	4,900,000.00	-	4,900,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,260,000.00	1,260,000.00	-	1,260,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	14,000,000.00	14,000,000.00	-	14,000,000.00
		20,160,000.00	20,160,000.00	-	20,160,000.00
14800100100	Benue State Independent Electoral Commission (BSIEC)				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES	18,060,000.00	0.00		
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,431,791.00			
23010113	PURCHASE OF COMPUTERS	140,000.00			
23010114	PURCHASE OF COMPUTER PRINTERS	175,000.00			
23010115	PURCHASE OF PHOTOCOPYING MACHINES	150,500.00			
23010118	PURCHASE OF SCANNERS	15,050.00			
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,806,000.00			
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	1,400,000.00			
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	3,500,000.00			
23050101	RESEARCH AND DEVELOPMENT	525,000.00			
		30,203,341.00	-	-	-

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

16100100100	Office of the Secretary to the State Government				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,800,000.00	2,800,000.00	-	2,800,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	700,000.00	700,000.00	-	700,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,755,850.00	3,755,850.00	1,900,000.00	1,855,850.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	560,000.00	560,000.00	-	560,000.00
23010113	PURCHASE OF COMPUTERS	1,120,000.00	1,120,000.00	-	1,120,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	3,850,000.00	3,850,000.00	-	3,850,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,400,000.00	1,400,000.00	-	1,400,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,800,000.00	2,800,000.00	-	2,800,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,400,000.00	1,400,000.00	-	1,400,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,854,880.00	2,854,880.00	-	2,854,880.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,600,000.00	5,600,000.00	-	5,600,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,800,000.00	2,800,000.00	-	2,800,000.00
		29,640,730.00	29,640,730.00	1,900,000.00	27,740,730.00
16100200100	Bureau of Political - SSG				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	105,000.00	105,000.00	-	105,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	245,000.00	245,000.00	-	245,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	175,000.00	175,000.00	-	175,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	175,000.00	175,000.00	-	175,000.00
23010113	PURCHASE OF COMPUTERS	154,000.00	154,000.00	-	154,000.00
23010113	PURCHASE OF COMPUTERS	56,000.00	56,000.00	-	56,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	105,000.00	105,000.00	-	105,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	84,000.00	84,000.00	-	84,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	140,000.00	140,000.00	-	140,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,400,000.00		-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,400,000.00		-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,400,000.00		-	0.00
		5,439,000.00	1,239,000.00	-	1,239,000.00
16100300100	Bureau of Research and Policy Analysis (REPA) - SSG				
	CAPITAL EXPENDITURE				
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	560,000.00		-	
		560,000.00		-	

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

16100600100	Liaison Office Kaduna				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	840,000.00		-	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	700,000.00		-	
23040102	EROSION & FLOOD CONTROL	840,000.00		-	
		2,380,000.00		-	-

21500100100	Ministry of Agriculture and Natural Resources				
	CAPITAL EXPENDITURE				
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	201,307,964.90	0.00	-	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	784,000,000.00	0.00	-	0.00
23010109	PURCHASE OF SEA BOATS	1,484,000.00	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,750,000.00	0.00	-	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	7,350,000.00	0.00	-	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	1,484,000.00	0.00	-	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	1,750,000.00	0.00	-	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	700,000,000.00	300,000,000.00	-	300,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,484,000.00	1,484,000.00	-	1,484,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,484,000.00	0.00	-	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	7,000,000.00	0.00	-	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	3,500,000.00	0.00	-	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	7,000,000.00	0.00	-	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	7,000,000.00	0.00	-	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,400,000.00	1,400,000.00	-	1,400,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70,000,000.00	0.00	-	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,400,000.00	1,400,000.00	-	1,400,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,400,000.00	1,400,000.00	-	1,400,000.00
23020113	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	7,000,000.00	0.00	-	0.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	350,000,000.00	0.00	-	0.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	163,100,000.00	78,260,000.00	78,260,000.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	35,000,000.00	350,000,000.00	-	350,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	4,200,000.00	4,200,000.00	-	4,200,000.00
23010127	PURCHASE OF AGRICULTURAL CHEMICALS	70,000,000.00	3,000,000,000.00	613,851,490.00	2,386,148,510.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	35,000,000.00	0.00	-	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	350,000,000.00	0.00	-	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,500,000.00	0.00	-	0.00

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23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,500,000.00	0.00	-	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,100,000.00	0.00	-	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,100,000.00	0.00	-	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,050,000.00	0.00	-	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,050,000.00	0.00	-	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,050,000.00	0.00	-	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,050,000.00	0.00	-	0.00
23010119	PURCHASE OF POWER GENERATING SET	3,500,000.00	0.00	-	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	3,500,000.00	0.00	-	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	3,500,000.00	0.00	-	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	70,000,000.00	0.00	-	0.00
23010127	PURCHASE OF INDUSTRIAL EQUIPMENT	2,968,000.00	2,968,000.00	-	2,968,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	4,200,000.00	0.00	-	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	4,200,000.00	0.00	-	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	3,500,000.00	0.00	-	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	35,000,000.00	0.00	-	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	21,000,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	3,500,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	7,000,000.00	0.00	-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70,000,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	7,000,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	70,000,000.00	70,000,000.00	-	70,000,000.00
23050101	RESEARCH AND DEVELOPMENT	2,272,203,920.00	0.00	-	0.00
23050101	ACRESAL Project	350,000,000.00	350,000,000.00	-	350,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	2,793,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	2,340,733,920.00	2,340,733,920.00	-	2,340,733,920.00
23050101	RESEARCH AND DEVELOPMENT	7,000,000.00	7,000,000.00	-	7,000,000.00
		8,112,092,804.90	6,508,845,920.00	692,111,490.00	5,816,734,430.00

21502100100	Akperan Orshi Polytechnic, Yandev.				
	CAPITAL EXPENDITURE				
23010104	PURCHASE MOTOR CYCLES	700,000.00	700,000.00	-	700,000.00
23010105	PURCHASE OF MOTOR VEHICLES	9,408,000.00	9,408,000.00	-	9,408,000.00
23010106	PURCHASE OF VANS	16,800,000.00	6,800,000.00	-	6,800,000.00
23010108	PURCHASE OF BUSES	8,400,000.00	8,400,000.00	-	8,400,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,611,200.00	5,611,200.00	1,454,100.00	4,157,100.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,662,983.00	1,662,983.00	-	1,662,983.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,184,000.00	2,184,000.00	-	2,184,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,108,000.00	3,108,000.00	-	3,108,000.00

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23010113	PURCHASE OF COMPUTERS	967,260.00	967,260.00	560,000.00	407,260.00
23010113	PURCHASE OF COMPUTERS	8,064,000.00	8,064,000.00	-	8,064,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	131,040.00	131,040.00	39,500.00	91,540.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	596,631.00	596,631.00	180,000.00	416,631.00
23010119	PURCHASE OF POWER GENERATING SET	1,344,000.00	1,344,000.00	-	1,344,000.00
23010119	PURCHASE OF POWER GENERATING SET	2,352,000.00	2,352,000.00	-	2,352,000.00
23010119	PURCHASE OF POWER GENERATING SET	8,820,000.00	8,820,000.00	-	8,820,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	3,024,000.00	3,024,000.00	2,214,992.07	809,007.93
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	939,821,403.50	420,955,604.13	-	420,955,604.13
23010128	PURCHASE OF SECURITY EQUIPMENT	21,528,640.00	10,528,640.00	-	10,528,640.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	5,747,938.00	5,747,938.00	183,900.00	5,564,038.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,360,000.00	3,360,000.00	-	3,360,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	4,032,000.00	4,032,000.00	-	4,032,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	12,600,000.00	5,600,000.00	-	5,600,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,921,200.00	7,921,200.00	-	7,921,200.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	672,000.00	672,000.00	-	672,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	92,400.00	92,400.00	-	92,400.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	4,120,200.00	4,120,200.00	-	4,120,200.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	4,032,000.00	4,032,000.00	-	4,032,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	2,016,000.00	2,016,000.00	-	2,016,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,702,260.00	1,702,260.00	-	1,702,260.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	52,500,000.00	10,500,000.00	-	10,500,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,550,926.00	2,550,926.00	-	2,550,926.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	13,440,000.00	6,440,000.00	-	6,440,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	13,440,000.00	3,440,000.00	-	3,440,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	25,200,000.00	5,200,000.00	-	5,200,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,661,680.00	5,661,680.00	-	5,661,680.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	4,900,000.00	4,900,000.00	-	4,900,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,344,000.00	1,344,000.00	-	1,344,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	10,752,000.00	5,752,000.00	-	5,752,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	2,815,974.00	2,815,974.00	-	2,815,974.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	1,386,000.00	1,386,000.00	-	1,386,000.00
23030113	REHABILITATION / REPAIRS - ROADS	3,360,000.00	3,360,000.00	-	3,360,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,376,000.00	5,376,000.00	-	5,376,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,334,585.00	1,334,585.00	-	1,334,585.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	8,942,577.00	8,942,577.00	-	8,942,577.00
23050101	RESEARCH AND DEVELOPMENT	2,520,000.00	2,520,000.00	-	2,520,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	70,000.00	70,000.00	-	70,000.00
23050103	MONITORING AND EVALUATION	17,500,000.00	5,500,000.00	-	5,500,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	1,502,151,413.00	202,151,413.00	-	202,151,413.00
		2,781,064,310.50	813,198,511.13	4,632,492.07	808,566,019.06

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21510200100	Benue State Agriculture and Rural Development Authority (BNARDA)				
	CAPITAL EXPENDITURE				
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	35,000,000.00	-	44,490,600.00	(44,490,600.00)
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	3,500,000.00	-	-	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	3,500,000.00	-	-	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	3,500,000.00	-	-	-
23040101	TREE PLANTING	2,450,000.00	2,450,000.00	-	2,450,000.00
23040101	TREE PLANTING	2,450,000.00	2,450,000.00	-	2,450,000.00
23050101	RESEARCH AND DEVELOPMENT	2,100,000.00	-	-	-
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	5,600,000.00	-	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	7,000,000.00	7,000,000.00	-	7,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	7,000,000.00	7,000,000.00	428,863.25	6,571,136.75
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,400,000.00	1,400,000.00	712,169.40	687,830.60
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,400,000.00	1,400,000.00	-	1,400,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,400,000.00	1,400,000.00	-	1,400,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,400,000.00	1,400,000.00	-	1,400,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	5,600,000.00	5,600,000.00	269,108.78	5,330,891.22
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,400,000.00	1,400,000.00	-	1,400,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	4,515,000.00	-	-	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	7,525,000.00	-	-	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70,000,000.00	70,000,000.00	-	70,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	140,000,000.00	140,000,000.00	11,847,626.44	128,152,373.56
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70,000,000.00	70,000,000.00	-	70,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	6,020,000.00	-	-	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	6,020,000.00	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	8,400,000.00	-	359,759.83	(359,759.83)
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	8,400,000.00	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	8,400,000.00	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	3,500,000.00	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	3,500,000.00	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,600,000.00	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	4,200,000.00	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,800,000.00	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	7,000,000.00	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	3,500,000.00	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	3,500,000.00	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	8,400,000.00	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	7,000,000.00	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	7,000,000.00	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	7,000,000.00	-	-	-

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23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	3,500,000.00	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	9,100,000.00	-	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	18,200,000.00	-	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	14,000,000.00	-	-	-
23050101	RESEARCH AND DEVELOPMENT	24,500,000.00	24,500,000.00	19,000,000.00	5,500,000.00
23050101	RESEARCH AND DEVELOPMENT	3,500,000.00	3,500,000.00	2,500,000.00	1,000,000.00
		556,780,000.00	339,500,000.00	79,608,127.70	259,891,872.30

22000100100	Ministry of Finance				
	CAPITAL EXPENDITURE				
23010106	PURCHASE OF VANS	70,000,000.00	70,000,000.00	50,000,000.00	20,000,000.00
23010108	PURCHASE OF BUSES	24,500,000.00	30,000,000.00	28,850,000.00	1,150,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,226,000.00	2,226,000.00	1,300,000.00	926,000.00
23010113	PURCHASE OF COMPUTERS	31,500,000.00	21,500,000.00	-	21,500,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	700,000.00	8,200,000.00	-	8,200,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,442,000.00	1,442,000.00	-	1,442,000.00
23010117	PURCHASE OF SHREDDING MACHINES	59,500.00	59,500.00	-	59,500.00
23010118	PURCHASE OF SCANNERS	38,500.00	38,500.00	-	38,500.00
23010128	PURCHASE OF SECURITY EQUIPMENT	890,400.00	890,400.00	-	890,400.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	28,280,000.00	28,280,000.00	28,210,000.00	70,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	2,968,000.00	2,968,000.00	2,200,000.00	768,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	8,400,000.00	8,400,000.00	-	8,400,000.00
23010119	PURCHASE OF POWER GENERATING SET	14,000,000.00	10,000,000.00	-	10,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	14,000,000.00	4,000,000.00	-	4,000,000.00
		199,004,400.00	188,004,400.00	110,560,000.00	77,444,400.00

22000700100	Office of the Accountant-General				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,848,000.00	1,848,000.00	4,953,500.00	(3,105,500.00)
23010113	PURCHASE OF COMPUTERS	2,940,044.80	2,940,044.80	6,085,044.80	(3,145,000.00)
23010114	PURCHASE OF COMPUTER PRINTERS	44,800.00	44,800.00	-	44,800.00
23010118	PURCHASE OF SCANNERS	504,000.00	504,000.00	-	504,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	16,800,000.00	16,800,000.00	-	16,800,000.00
23030121	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	16,800,000.00	16,800,000.00	-	16,800,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	6,713,000.00	6,713,000.00	-	6,713,000.00
		45,649,844.80	45,649,844.80	11,038,544.80	34,611,300.00

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22000700500	Debt Management Office				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES	35,000,000.00	35,000,000.00	-	35,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	98,000.00	98,000.00	-	98,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	245,000.00	245,000.00	-	245,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	44,800.00	44,800.00	-	44,800.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	42,000.00	442,000.00	240,000.00	202,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	70,000.00	70,000.00	-	70,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	224,000.00	224,000.00	-	224,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	56,000.00	56,000.00	-	56,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	112,000.00	112,000.00	-	112,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	19,600.00	19,600.00	-	19,600.00
23010113	PURCHASE OF COMPUTERS	1,400,000.00	1,400,000.00	-	1,400,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	350,000.00	350,000.00	-	350,000.00
23010115	CONSTRUCTION AND PROVISION OF INFRASTRUCTURE	140,000.00	140,000.00	-	140,000.00
23050102	CONSTRUCTION AND PROVISION OF INFRASTRUCTURE	-	3,000,000,000.00		3,000,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	2,100,000.00	2,100,000.00		2,100,000.00
		39,901,400.00	3,040,301,400.00	240,000.00	3,040,061,400.00

22000800100	Benue State Internal Revenue Service (BIRS)				
	CAPITAL EXPENDITURE				
23010104	PURCHASE MOTOR CYCLES	3,500,000.00	6,500,000.00	1,738,500.00	4,761,500.00
23010105	PURCHASE OF MOTOR VEHICLES	70,000,000.00	100,000,000.00	49,762,000.00	50,238,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	70,175,000.00	70,175,000.00	51,798,526.00	18,376,474.00
23010113	PURCHASE OF COMPUTERS	3,500,000.00	8,500,000.00	5,208,000.00	3,292,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	3,500,000.00	3,500,000.00	2,075,000.00	1,425,000.00
23010115	PURCHASE OF SHREDDING MACHINES	301,000.00	301,000.00	-	301,000.00
23010117	PURCHASE OF SCANNERS	700,000.00	700,000.00	-	700,000.00
23010118	PURCHASE OF POWER GENERATING SET	24,381,000.00	27,381,000.00	25,498,140.00	1,882,860.00
23010119	PURCHASE OF FIRE FIGHTING EQUIPMENT	3,500,000.00	3,500,000.00	2,921,250.00	578,750.00
23010123	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,750,000.00	1,750,000.00	60,000.00	1,690,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	7,000,000.00	11,000,000.00	4,070,000.00	6,930,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	63,000,000.00	63,000,000.00	47,671,448.72	15,328,551.28
		251,307,000.00	296,307,000.00	190,802,864.72	105,504,135.28

027000100100	Ministry of Trade, Commerce and Industry				
	CAPITAL EXPENDITURE				
23010104	PURCHASE MOTOR CYCLES	350,000.00			-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	14,000,000.00			-
23010113	PURCHASE OF COMPUTERS	700,000.00			-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,500,000.00			-
23020114	PURCHASE OF COMPUTER PRINTERS	700,000.00			-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	140,000.00			-
23010118	PURCHASE OF SCANNERS	350,000.00			-

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23010119	PURCHASE OF POWER GENERATING SET	350,000.00			-
23010128	PURCHASE OF SECURITY EQUIPMENT	3,150,000.00			-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	3,500,000.00			-
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	35,000,000.00			-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	7,000,000.00			-
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	140,000,000.00			-
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	140,000,000.00			-
23050101	RESEARCH AND DEVELOPMENT	7,000,000.00			-
		355,740,000.00			

27000100100	Ministry of Industry and Cooperatives				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	65,067,100.00		14,739,632.00	(14,739,632.00)
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	175,000.00		-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,804,334.00		-	-
23020118	CONSTRUCTION OF ICT INFRASTRUCTURES	15,400,000.00		-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	591,963,456.00	591,963,456.00	18,546,241.38	573,417,214.62
23050101	RESEARCH AND DEVELOPMENT	655,200.00		-	-
23050101	RESEARCH AND DEVELOPMENT	1,750,000.00	1,750,000.00		1,750,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	10,712,380.00	2,212,380.00	1,560,734.28	651,645.72
23050101	RESEARCH AND DEVELOPMENT	4,095,000.00			-
23050102	COMPUTER SOFTWARE ACQUISITION	105,000.00			-
23050103	MONITORING AND EVALUATION	10,773,000.00			-
23010113	PURCHASE OF COMPUTERS	2,100,000.00			-
23010114	PURCHASE OF COMPUTERS	1,750,000.00			-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	3,500,000.00			-
23010118	PURCHASE OF SCANNERS	245,000.00			-
23010119	PURCHASE OF POWER GENERATING SET	3,500,000.00			-
23010128	PURCHASE OF SECURITY EQUIPMENT	3,150,000.00			-
23010105	PURCHASE OF MOTOR VEHICLES	23,380,000.00			-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	17,500,000.00			-
23010113	PURCHASE OF COMPUTERS	700,000.00			-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	14,000,000.00			-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	54,600,000.00			-
		826,925,470.00	595,925,836.00	34,846,607.66	561,079,228.34

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23010113	PURCHASE OF COMPUTERS	270,341.40	-	-	-
23010113	PURCHASE OF COMPUTERS	70,327,600.00	-	-	-
23010113	PURCHASE OF COMPUTERS	45,056,900.00	-	-	-
23010113	PURCHASE OF COMPUTERS	14,000,000.00	-	-	-
23010113	PURCHASE OF COMPUTERS	350,000.00	-	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	108,136.00	-	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	420,000.00	-	-	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	648,819.50	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	70,000.00	-	-	-
23010118	PURCHASE OF SCANNERS	154,000.00	-	-	-
23010118	PURCHASE OF SCANNERS	12,616.10	-	-	-
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	18,022.90	-	-	-
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	3,604,552.00	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	525,000.00	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	450,569.00	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	525,000.00	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	140,000.00	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,209,104.00	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,351,707.00	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	180,227.60	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,850,000.00	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,100,000.00	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,487,500.00	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	262,500.00	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	245,000.00	-	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	525,000.00	-	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,306,828.00	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	34,243,244.00	-	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	28,836,416.00	-	-	-
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,081,365.60	-	-	-
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	934,304.00	400,000,000.00	-	400,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	934,304.00	130,000,000.00	-	130,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	934,304.00	260,000,000.00	-	260,000,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	1,344,000.00	1,344,000.00	-	1,344,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	224,000.00	-	-	-
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	14,000,000.00	-	-	-
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	1,802,276.00	-	-	-

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23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	28,000,000.00	-	-	-
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	14,000,000.00	-	-	-
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	1,081,365.60	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	525,000.00	-	-	-
23010134	PURCHASE OF DIVING EQUIPMENT	63,000,000.00	-	-	-
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	360,455.20	-	-	-
23050101	RESEARCH AND DEVELOPMENT	105,000,000.00	-	-	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	21,000,000.00	-	-	-
23050104	ANNIVERSARIES/CELEBRATIONS	1,081,416.00	1,081,416.00	-	1,081,416.00
23050104	ANNIVERSARIES/CELEBRATIONS	700,000.00	700,000.00	-	700,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	1,400,000.00	1,400,000.00	-	1,400,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	700,000.00	700,000.00	-	700,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	2,800,000.00	2,800,000.00	-	2,800,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	3,500,000.00	3,500,000.00	-	3,500,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	2,100,000.00	2,100,000.00	-	2,100,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	70,000,000.00	70,000,000.00	-	70,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	2,100,000.00	-	-	-
23050104	ANNIVERSARIES/CELEBRATIONS	3,500,000.00	-	-	-
		589,239,270.90	873,625,416.00	-	873,625,416.00
23400100100	Ministry of Works and Housing				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES	52,500,000.00	0.00	-	-
23010105	PURCHASE OF MOTOR VEHICLES	350,000,000.00	0.00	-	-
23010105	PURCHASE OF BUSES	350,000,000.00	0.00	-	-
23010105	PURCHASE OF MOTOR VEHICLES	350,000,000.00	0.00	-	-
23010109	PURCHASE OF SEA BOATS	2,800,000.00	0.00	-	-
23010109	PURCHASE OF SEA BOATS	700,000.00	0.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,500,000.00	3,500,000.00	-	3,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,500,000.00	3,500,000.00	-	3,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	700,000.00	700,000.00	-	700,000.00
23010113	PURCHASE OF COMPUTERS	17,500,000.00	17,500,000.00	-	17,500,000.00
23010113	PURCHASE OF COMPUTERS	700,000.00	700,000.00	-	700,000.00
23010113	PURCHASE OF COMPUTERS	700,000.00	700,000.00	-	700,000.00
23010113	PURCHASE OF COMPUTERS	2,100,000.00	2,100,000.00	-	2,100,000.00
23010113	PURCHASE OF COMPUTERS	700,000.00	700,000.00	-	700,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	420,000.00	420,000.00	-	420,000.00
23010118	PURCHASE OF SCANNERS	700,000.00	700,000.00	-	700,000.00
23010119	PURCHASE OF POWER GENERATING SET	291,200.00	291,200.00	-	291,200.00

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23010119	PURCHASE OF POWER GENERATING SET	3,500,000.00	0.00	-	-
23010119	PURCHASE OF POWER GENERATING SET	700,000.00	0.00	-	-
23010119	PURCHASE OF POWER GENERATING SET	700,000.00	0.00	-	-
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	73,391.72	0.00	-	-
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	73,391.72	0.00	-	-
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	2,329,600.00	0.00	-	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	70,000,000.00	0.00	-	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	7,000,000.00	7,000,000.00	-	7,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	7,000,000.00	0.00	-	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	7,000,000.00	0.00	-	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	35,000,000.00	0.00	-	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	7,000,000.00	0.00	-	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	7,000,000.00	0.00	-	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	7,000,000.00	0.00	-	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	7,000,000.00	0.00	-	-
23010106	PURCHASE OF INDUSTRIAL EQUIPMENT	7,000,000.00	0.00	-	-
23010129	PURCHASE OF VANS	350,000,000.00	0.00	-	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	14,000,000.00	0.00	-	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	65,800,000.00	0.00	-	-
23010134	PURCHASE OF INDUSTRIAL EQUIPMENT	46,200,000.00	0.00	-	-
23020101	PURCHASE OF DIVING EQUIPMENT	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	700,000.00	0.00	-	-
23020114 -	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,400,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,400,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,500,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	14,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	230,300,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	280,000,000.00	155,000,000.00	150,202,839.42	4,797,160.58
23020114	CONSTRUCTION / PROVISION OF ROADS	1,400,000,000.00	1,000,050,000.00	472,325,613.21	527,724,386.79
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	70,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	3,000,000,000.00	-	3,000,000,000.00

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23020114	CONSTRUCTION / PROVISION OF ROADS	84,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	1,120,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	14,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	2,100,000.00	2,100,000.00	-	2,100,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	140,000,000.00	7,000,000.00	6,664,000.00	336,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	5,000,000,000.00	4,593,510,381.48	406,489,618.52
23020114	CONSTRUCTION / PROVISION OF ROADS	140,000,000.00	10,000,000,000.00	4,244,146,868.64	5,755,853,131.36
23020114	CONSTRUCTION / PROVISION OF ROADS	1,400,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	280,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	210,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	1,400,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	14,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	1,400,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	455,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	21,000,000.00	10,000,000.00	6,607,693.62	3,392,306.38
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	1,400,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	1,260,000,000.00	250,000,000.00	249,797,160.58	202,839.42

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23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	1,400,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	700,000.00	500,000.00	200,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	14,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	1,260,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	21,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-

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23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	35,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	1,260,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	630,000,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	1,108,659,182.40	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	122,500,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	-
23020117		-	0.00	-	-
23010124		-	0.00	-	-
23010112		-	0.00	-	-
23020123	CONSTRUCTION / PROVISION OF ROADS	70,000,000.00	-	-	-
23020123 -	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	210,000,000.00	0.00	-	-
23020125 -	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	6,300,000.00	5,000,000.00	5,000,000.00	-
23020125 -	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	1,400,000,000.00	0.00	-	-
23020125 -	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	5,600,000.00	0.00	-	-
23020125	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	5,600,000.00	0.00	-	-
23030121	CONSTRUCTION OF POWER GENERATING PLANTS	1,120,000.00	0.00	-	-
23030121	CONSTRUCTION OF POWER GENERATING PLANTS	1,750,000.00	0.00	-	-
23030121	CONSTRUCTION OF POWER GENERATING PLANTS	3,360,000.00	0.00	-	-
23030121	CONSTRUCTION OF POWER GENERATING PLANTS	1,680,000.00	0.00	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,100,000.00	0.00	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,500,000.00	0.00	-	-
23020101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	14,000,000.00	0.00	-	-

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

23050101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,500,000.00	0.00	-	-
23050101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,494,400.00	0.00	-	-
23050101	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,800,000.00	0.00	-	-
23050101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,500,000.00	0.00	-	-
23050101	RESEARCH AND DEVELOPMENT	70,000,000.00	0.00	-	-
23050101	RESEARCH AND DEVELOPMENT	70,000,000.00	0.00	-	-
23050101	RESEARCH AND DEVELOPMENT	7,112,000.00	0.00	-	-
23050101	RESEARCH AND DEVELOPMENT	700,000.00	0.00	-	-
23050101	RESEARCH AND DEVELOPMENT	3,500,000.00	-	-	-
23050101	RESEARCH AND DEVELOPMENT	2,800,000.00	-	-	-
23050101	RESEARCH AND DEVELOPMENT	2,912,000.00	-	-	-
23050101	RESEARCH AND DEVELOPMENT	1,120,000.00	-	-	-
		23,773,795,165.84	19,467,661,200.00	9,728,754,556.95	9,738,906,643.05

23600400100	Benue State Council For Arts and Culture				
	CAPITAL EXPENDITURE				
23010120	PURCHASE OF CANTEN / KITCHEN EQUIPMENT	700,000.00	0.00		
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	700,000.00			
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	10,500,000.00			
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	10,500,000.00			
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	10,500,000.00			
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	3,500,000.00			
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	87,500,000.00			
		123,900,000.00			

	Benue State Budget and Planning Commission				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,150,000.00	3,150,000.00	-	3,150,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	560,000.00	560,000.00	-	560,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,680,000.00	1,680,000.00	-	1,680,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	8,868,465.90	8,868,465.90	-	8,868,465.90
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,400,000.00	1,400,000.00	-	1,400,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	105,000.00	105,000.00	-	105,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,800,000.00	2,800,000.00	-	2,800,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,693,025.90	7,693,025.90	-	7,693,025.90

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23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	34,725,656.70	34,725,656.70	-	34,725,656.70
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	14,000,000.00	14,000,000.00	-	14,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	14,000,000.00	14,000,000.00	-	14,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	14,000,000.00	14,000,000.00	-	14,000,000.00
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	7,000,000.00	7,000,000.00	-	7,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	74,916.80	74,916.80	-	74,916.80
23010113	PURCHASE OF COMPUTERS	14,700,000.00	14,700,000.00	-	14,700,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	36,960,000.00	36,960,000.00	-	36,960,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	3,500,000.00	3,500,000.00	-	3,500,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	752,441.90	752,441.90	-	752,441.90
23050101	RESEARCH AND DEVELOPMENT	500,043,965.00	500,043,965.00	95,887,500.00	404,156,465.00
23050101	RESEARCH AND DEVELOPMENT	36,400,000.00	36,400,000.00	-	36,400,000.00
23050101	RESEARCH AND DEVELOPMENT	2,100,000.00	2,100,000.00	-	2,100,000.00
23050101	RESEARCH AND DEVELOPMENT	4,200,000.00	4,200,000.00	-	4,200,000.00
23050101	RESEARCH AND DEVELOPMENT	35,625,100.00	35,625,100.00	5,900,000.00	29,725,100.00
23050101	RESEARCH AND DEVELOPMENT	700,000.00	700,000.00	-	700,000.00
23050101	RESEARCH AND DEVELOPMENT	3,500,000.00	3,500,000.00	-	3,500,000.00
23050101	RESEARCH AND DEVELOPMENT	1,050,000.00	1,050,000.00	-	1,050,000.00
23050103	MONITORING AND EVALUATION	2,100,000.00	2,100,000.00	-	2,100,000.00
23050101	RESEARCH AND DEVELOPMENT	2,100,000.00	2,100,000.00	-	2,100,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	35,000,000.00	35,000,000.00	-	35,000,000.00
23050103	MONITORING AND EVALUATION	96,600,000.00	96,600,000.00	55,039,667.12	41,560,332.88
		885,388,572.20	885,388,572.20	156,827,167.12	728,561,405.08

023800400100	Benue State Bureau of Statistics				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	11,550,000.00	0.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	6,160,000.00		-	-
23010113	PURCHASE OF COMPUTERS	28,000,000.00		-	-
23010114	PURCHASE OF COMPUTER PRINTERS	3,280,000.00		-	-
23010113	PURCHASE OF COMPUTERS	25,400,000.00		-	-
23010113	PURCHASE OF COMPUTERS	880,000.00		-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,040,000.00		-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,000,000.00		-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,400,000.00		-	-
23010119	PURCHASE OF POWER GENERATING SET	10,000,000.00		-	-
23010119	PURCHASE OF POWER GENERATING SET	12,800,000.00		-	-
23010108	PURCHASE OF BUSES	65,000,000.00		-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,250,000.00		-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,500,000.00		-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,300,000.00		-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,500,000.00		-	-
		199,060,000.00		-	-

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25000100100	Fiscal Responsibility Commission				
	CAPITAL EXPENDITURE				
23010104	PURCHASE MOTOR CYCLES	35,000,000.00	35,000,000.00	-	35,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	175,000.00	175,000.00	-	175,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	350,000.00	350,000.00	-	350,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	350,000.00	350,000.00	-	350,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	210,000.00	210,000.00	-	210,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	175,000.00	175,000.00	-	175,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	350,000.00	350,000.00	-	350,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	140,000.00	140,000.00	-	140,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	140,000.00	140,000.00	-	140,000.00
23010113	PURCHASE OF COMPUTERS	700,000.00	700,000.00	-	700,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	140,000.00	140,000.00	-	140,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	210,000.00	210,000.00	-	210,000.00
23010117	PURCHASE OF SHREDDING MACHINES	210,000.00	210,000.00	-	210,000.00
23010118	PURCHASE OF SCANNERS	210,000.00	210,000.00	-	210,000.00
23010119	PURCHASE OF POWER GENERATING SET	1,750,000.00	1,750,000.00	-	1,750,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,400,000.00	1,400,000.00	-	1,400,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	700,000.00	700,000.00	-	700,000.00
23050101	RESEARCH AND DEVELOPMENT	2,100,000.00	2,100,000.00	-	2,100,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	1,750,000.00	1,750,000.00	-	1,750,000.00
		46,060,000.00	46,060,000.00	-	46,060,000.00

25200100100	Ministry of Water Resources and Environment				
	CAPITAL EXPENDITURE				
23010101	PURCHASE / ACQUISITION OF LAND	35,000,000.00	35,000,000.00	-	35,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	6,650,000.00	6,500,000.00	-	6,500,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	175,000,000.00	175,000,000.00	100,000,000.00	75,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	7,000,000.00	7,000,000.00	3,188,923.90	3,811,076.10
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	14,000,000.00	0.00	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	17,500,000.00	0.00	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	14,000,000.00	0.00	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	7,000,000.00	500,000.00	500,000.00	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	17,500,000.00	500,000.00	500,000.00	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	7,000,000.00	500,000.00	500,000.00	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,500,000.00	500,000.00	500,000.00	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,500,000.00	500,000.00	500,000.00	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,500,000.00	500,000.00	500,000.00	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,500,000.00	0.00	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	17,500,000.00	0.00	-	-

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23020105	REHABILITATION / REPAIRS - WATER FACILITIES	577,525,662.00	0.00	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	98,000,000.00	0.00	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	70,000,000.00	0.00	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	35,000,000.00	0.00	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	21,000,000.00	0.00	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	35,000,000.00	0.00	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,500,000.00	0.00	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,500,000.00	0.00	-	-
23020114	CONSTRUCTION / PROVISION OF BRIDGE	10,500,000.00	500,000.00	500,000.00	-
23020114	CONSTRUCTION / PROVISION OF ROAD	5,600,000.00	0.00	-	-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	105,000,000.00	0.00	-	-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	35,000,000.00	0.00	-	-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	84,000,000.00	0.00	-	-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	7,000,000.00	0.00	-	-
23040101	TREE PLANTING	7,000,000.00	7,000,000.00	-	7,000,000.00
23040102	TREE PLANTING	7,000,000.00	0.00	-	-
23040102	EROSION & FLOOD CONTROL	7,000,000.00	0.00	-	-
23040103	EROSION & FLOOD CONTROL	847,000,000.00	847,000,000.00	81,483,577.00	765,516,423.00
23040104	EROSION & FLOOD CONTROL	21,000,000.00	21,000,000.00	-	21,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	70,000,000.00	0.00	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	140,000,000.00	0.00	-	-
23040101	TREE PLANTING	56,000,000.00	0.00	-	-
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	35,000,000.00	35,000,000.00	-	35,000,000.00
23040105	INDUSTRIAL POLLUTION PREVENTION & CONTROL	70,000,000.00	70,000,000.00	54,483,933.90	15,516,066.10
23040106	INDUSTRIAL POLLUTION PREVENTION & CONTROL	17,500,000.00	17,500,000.00	-	17,500,000.00
23040107	INDUSTRIAL POLLUTION PREVENTION & CONTROL	840,000,000.00	840,000,000.00	-	840,000,000.00
		3,540,275,662.00	2,064,500,000.00	242,656,434.80	1,821,843,565.20
25210200100	Benue State Water Board				
	CAPITAL EXPENDITURE				
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		-	-	-

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

25210300100	Benue State Rural Water Supply and Sanitation Agency				
	CAPITAL EXPENDITURE				
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,000,000.00		-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	35,000,000.00	35,000,000.00	-	35,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	171,360,000.00	100,000,000.00	37,590,067.30	62,409,932.70
23020106	CONSTRUCTION / PROVISION OF WATER FACILITIES	175,000,000.00	175,000,000.00	-	175,000,000.00
23020107	CONSTRUCTION / PROVISION OF WATER FACILITIES	7,000,000.00	7,000,000.00	-	7,000,000.00
23020108	CONSTRUCTION / PROVISION OF WATER FACILITIES	60,480,000.00	60,480,000.00	-	60,480,000.00
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	14,000,000.00	100,000,000.00	52,081,611.73	47,918,388.27
			477,480,000.00	89,671,679.03	387,808,320.97

25210400100	Benue State Environmental Sanitation Authority				
	CAPITAL EXPENDITURE				
23010101	PURCHASE / ACQUISITION OF LAND	17,500,000.00	0.00	-	
23010107	PURCHASE OF TRUCKS	21,000,000.00		-	
23010122	PURCHASE OF TRUCKS	17,500,000.00		-	
23030121	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	10,500,000.00		-	
	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	24,500,000.00	-	-	
		91,000,000.00	-	-	-

25300100100	Ministry of Housing and Urban Development				
	CAPITAL EXPENDITURE				
23010107	PURCHASE OF TRUCKS	3,500,000.00	3,500,000.00	-	3,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,800,000.00	2,800,000.00		2,800,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,900,000.00	4,900,000.00		4,900,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,900,000.00	4,900,000.00		4,900,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,400,000.00	1,400,000.00		1,400,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	14,000,000.00	14,000,000.00		14,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,500,000.00	3,500,000.00		3,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	700,000.00	700,000.00		700,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,400,000.00	1,400,000.00		1,400,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,400,000.00	1,400,000.00		1,400,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,850,000.00	3,850,000.00		3,850,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	70,000,000.00	70,000,000.00		70,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	35,000,000.00	35,000,000.00		35,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	350,000.00	350,000.00		350,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	3,500,000.00	3,500,000.00		3,500,000.00

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23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	210,316,015.00	210,316,015.00		210,316,015.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,500,000.00	10,500,000.00		10,500,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	17,500,000.00	17,500,000.00		17,500,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	7,000,000.00	7,000,000.00		7,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	10,500,000.00	10,500,000.00		10,500,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	9,044,028.00	9,044,028.00		9,044,028.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	28,884,233.00	28,884,233.00		28,884,233.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	3,500,000.00	3,500,000.00		3,500,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	10,500,000.00	10,500,000.00		10,500,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	7,000,000.00	7,000,000.00		7,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	7,000,000.00	7,000,000.00		7,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	7,000,000.00	7,000,000.00		7,000,000.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	8,536,969.00	8,536,969.00		8,536,969.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	5,888,120.00	5,888,120.00		5,888,120.00
23030101	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	35,000,000.00	35,000,000.00		35,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	92,622,880.00	92,622,880.00		92,622,880.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	99,294,391.00	99,294,391.00		99,294,391.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	140,000,000.00	140,000,000.00		140,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	47,600,000.00	47,600,000.00		47,600,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	105,000,000.00	105,000,000.00		105,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	210,000,000.00	210,000,000.00		210,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	54,600,000.00	54,600,000.00		54,600,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	38,500,000.00	38,500,000.00		38,500,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	139,146,203.00	139,146,203.00		139,146,203.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	94,709,692.00	94,709,692.00		94,709,692.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	81,851,805.00	81,851,805.00		81,851,805.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	105,000,000.00	105,000,000.00		105,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	11,900,000.00	11,900,000.00		11,900,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	87,500,000.00	87,500,000.00		87,500,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	90,300,000.00	90,300,000.00		90,300,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	105,000,000.00	105,000,000.00		105,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	45,500,000.00	45,500,000.00		45,500,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	42,000,000.00	42,000,000.00		42,000,000.00
23030121	23030121 REHABILITATION / REPAIRS OF OFFICE BUILDINGS	42,000,000.00	42,000,000.00		42,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	35,000,000.00	35,000,000.00		35,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	7,000,000.00	7,000,000.00		7,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	7,000,000.00	7,000,000.00		7,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	7,000,000.00	7,000,000.00		7,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	7,000,000.00	7,000,000.00		7,000,000.00

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23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	7,000,000.00	7,000,000.00		7,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	7,000,000.00	7,000,000.00		7,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	7,000,000.00	7,000,000.00		7,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	7,000,000.00	7,000,000.00		7,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	7,000,000.00	7,000,000.00		7,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	7,000,000.00	7,000,000.00		7,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	7,000,000.00	7,000,000.00		7,000,000.00
		2,273,894,336.00	2,273,894,336.00	-	2,273,894,336.00

25300200100	Benue State Urban Development Board				
	CAPITAL EXPENDITURE				
23010107	PURCHASE OF TRUCKS	35,000,000.00	5,000,000.00		5,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,256,000.00		-	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,250,000.00		-	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,050,000.00		-	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	840,000.00		-	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,155,000.00		-	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	980,000.00		-	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	9,702,000.00	8,085,250.00		8,085,250.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00		-	
23020114	CONSTRUCTION / PROVISION OF ROADS	1,260,000.00	1,000,000.00		1,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,260,000.00	1,000,000.00		1,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,260,000.00	1,000,000.00		1,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,260,000.00	1,000,000.00		1,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,260,000.00	1,000,000.00		1,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,260,000.00	1,000,000.00		1,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,590,160.00	3,000,000.00		3,000,000.00
		72,883,160.00	22,085,250.00		22,085,250.00

25400100100	Ministry of Corporative, urban and Rural Development				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES	1,400,000.00	0.00	-	0.00
23010105	PURCHASE OF MOTOR VEHICLES	700,000.00	0.00	-	0.00
23010105	PURCHASE OF MOTOR VEHICLES	2,100,000.00	0.00	-	0.00
23010105	PURCHASE OF MOTOR VEHICLES	7,000,000.00	0.00	-	0.00
23010105	PURCHASE OF MOTOR VEHICLES	3,500,000.00	0.00	-	0.00
23010105	PURCHASE OF MOTOR VEHICLES	3,325,000.00	0.00	-	0.00
23010105	PURCHASE OF MOTOR VEHICLES	3,325,000.00	0.00	-	0.00
23010105	PURCHASE OF MOTOR VEHICLES	700,000.00	0.00	-	0.00

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23010105	PURCHASE OF MOTOR VEHICLES	1,750,000.00	0.00	-	0.00
23010105	PURCHASE OF MOTOR VEHICLES	3,150,000.00	0.00	-	0.00
23010105	PURCHASE OF MOTOR VEHICLES	1,400,000.00	0.00	-	0.00
23010105	PURCHASE OF MOTOR VEHICLES	2,345,000.00	0.00	-	0.00
23010105	PURCHASE OF MOTOR VEHICLES	1,400,000.00	0.00	-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	105,000.00	0.00	-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	87,500.00	0.00	-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	52,500.00	0.00	-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	36,750.00	0.00	-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	350,000.00	0.00	-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	29,750.00	0.00	-	0.00
23010113	PURCHASE OF COMPUTERS	1,365,000.00	0.00	-	0.00
23010113	PURCHASE OF COMPUTERS	525,000.00	0.00	-	0.00
23010113	PURCHASE OF COMPUTERS	875,000.00	0.00	-	0.00
23010113	PURCHASE OF COMPUTERS	1,656,018.00	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	700,000.00	500,000.00	500,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,804,334.00	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,829,594.90	500,000.00	500,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,407,380.80	500,000.00	500,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,050,000.00	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,111,071.20	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,111,071.20	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,203,676.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	376,950.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	289,149.70	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	393,470.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	291,699.10	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,518,392.70	5,000,392.70	5,000,000.00	392.70
23020114	CONSTRUCTION / PROVISION OF ROADS	2,100,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,050,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	301,708.40	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	918,097.60	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00

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23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,499,928.60	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,010,400.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,450,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,619,658.60	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,311,567.60	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,256,500.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,162,914.90	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,263,373.30	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,722,963.20	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,176,084.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	941,705.24	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,256,500.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,256,500.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,162,914.90	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	11,081,503.38	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	28,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,901,400.40	0.00	-	0.00

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23020114	CONSTRUCTION / PROVISION OF ROADS	81,200,000.00	97,467,680.09	97,467,679.09	1.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	56,000,007.78	869,999,999.78	869,999,991.68	8.10
23020114	CONSTRUCTION / PROVISION OF ROADS	13,701,566.44	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,100,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,100,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	8,400,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,250,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,100,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,850,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	14,649,719.60	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	17,500.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	175,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	140,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	175,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,400,000.00	500,000.00	500,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	14,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	1,000,000.00	1,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	1,000,000.00	1,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,407,500.00	2,000,500.00	2,000,000.00	500.00
23020114	CONSTRUCTION / PROVISION OF ROADS	351,146.25	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	2,000,000.00	2,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	1,000,000.00	1,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,507,500.35	4,000,500.35	-	4,000,500.35
23020114	CONSTRUCTION / PROVISION OF ROADS	17,500,000.00	12,500,000.00	12,500,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	1,500,000.00	1,500,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	1,500,000.00	1,500,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	641,769.38	641,769.38	600,000.00	41,769.38
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00

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23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	21,000,000.00	15,000,000.00	15,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,539,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,739,170.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,256,500.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,256,500.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,507,800.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,507,800.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,638,650.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,256,500.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,256,500.00	0.00	-	0.00

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23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,126,520.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	514,606,225.32	109,176,925.32	109,176,917.24	8.08
23020114	CONSTRUCTION / PROVISION OF ROADS	5,026,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,819,760.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,256,500.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,665,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,250,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	4,598,790.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,250,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	374,459,181.25	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	8,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,026,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,250,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	104,961,994.85	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	8,946,280.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	943,815,664.83	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,250,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,252,170.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,150,000.00	0.00	-	0.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

23020114	CONSTRUCTION / PROVISION OF ROADS	3,150,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,150,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	10,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	14,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,539,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	10,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	10,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	10,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,256,500.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,256,500.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,256,500.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,256,500.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	2,003,000.00	2,000,000.00	3,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,256,500.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,256,500.00	0.00	-	0.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	2,003,000.00	2,000,000.00	3,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	2,003,000.00	2,000,000.00	3,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	2,000,000.00	2,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	2,003,000.00	2,000,000.00	3,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,920,280.00	2,000,280.00	2,000,000.00	280.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,352,168.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,920,280.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,940,210.00	2,000,210.00	2,000,000.00	210.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,136,224.00	2,000,224.00	2,000,000.00	224.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	6,282,500.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,256,500.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,026,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	8,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,026,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,026,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,026,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,026,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,539,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	8,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,010,400.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	140,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,960,140.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	24,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,256,500.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,256,500.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,256,500.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,256,500.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	8,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	8,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	8,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,250,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,665,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,250,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,250,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,250,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,513,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,400,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,400,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	245,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	315,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,400,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,400,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	10,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,750,000.00	0.00	-	0.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,250,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,250,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	462,983,620.32	2,180,000.00	2,179,599.96	400.04
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,400,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,050,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	4,900,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,050,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,400,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	4,200,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	4,900,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	14,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	94,911,468.75	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	10,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,800,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	420,000,000.00	0.00	-	0.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,000,000.00	0.00	-	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	350,000.00	0.00	-	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	350,000.00	0.00	-	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	350,000.00	0.00	-	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	350,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	350,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	191,100.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	16,022,157.90	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	5,250,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	23,489,433.67	-	23,489,433.67
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	12,348,748.82	32,914,158.82	32,914,153.27	5.55
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	20,300,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	420,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	146,931.40	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,403,198.70	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,365,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,181,348.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	187,215.14	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	33,656.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	168,004.20	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	928,200.00	0.00	-	0.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	5,250,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	819,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	44,048,052.79	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	409,500.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,450,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,365,000.00	5,331,340.00	5,331,335.20	4.80
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,064,700.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,020,200.00	12,517,520.00	12,517,519.10	0.90
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	7,660,040.15	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	900,900.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,150,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	175,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	923,300.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,850,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	709,800.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,457,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,578,400.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,850,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,558,800.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	142,198.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,535,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,150,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	9,751,665.78	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	4,095,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	4,060,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	4,060,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	6,218,800.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	4,025,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	819,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	7,590,800.00	7,590,795.00	5.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,150,000.00	3,000,100.00	3,000,000.00	100.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	13,715,275.00	7,300,275.00	7,300,000.00	275.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,630,737.50	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	4,025,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,523,800.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	2,001,000.00	2,000,000.00	1,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,104,053.40	2,000,053.40	2,000,000.00	53.40
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	2,001,000.00	2,000,000.00	1,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	202,175.75	202,175.75	-	202,175.75
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	3,500,000.00	-	3,500,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,003,000.00	3,003,000.00	-	3,003,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,003,000.00	2,003,000.00	2,000,000.00	3,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,603,830.58	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,667,300.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,605,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION/PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,050,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	9,200,401.40	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,876,036.38	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,232,956.06	0.00	-	0.00

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23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,800,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	4,101,506.01	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	109,176,920.00	109,176,917.24	2.76
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	3,050,000.00	3,000,000.00	50,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	4,846,887.78	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	214,199.65	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,365,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,513,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	71,402,794.31	102,003,994.31	102,003,991.68	2.63
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,513,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,513,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,513,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,513,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,513,000.00	2,001,000.00	2,000,000.00	1,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,730,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,020,794.11	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	4,200,000.00	10,000,000.00	10,000,000.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,125,171.70	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	7,000,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,450,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,050,000.00	0.00	-	0.00

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23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	21,470,760.00	21,470,753.00	7.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,050,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,050,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,050,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,050,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,750,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	350,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	350,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,050,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,400,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	350,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	350,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	840,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,400,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	350,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	7,000,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	7,000,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	4,900,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,400,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	4,200,000.00	0.00	-	0.00

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23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	4,900,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	350,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103		-	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	5,600,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,500,000.00	0.00	-	0.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	1,750,000.00	0.00	-	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,750,000.00	0.00	-	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	175,000.00	0.00	-	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,888,068.40	0.00	-	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	350,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,804,334.00	0.00	-	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	70,000.00	0.00	-	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	175,000.00	0.00	-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	525,000.00	0.00	-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	350,000.00	0.00	-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	525,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	3,920,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	1,995,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	700,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	350,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	1,911,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	1,750,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	655,200.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	682,500.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	525,000.00	0.00	-	0.00

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23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,568,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	945,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,085,000,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	34,860,000.00	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	293,612,883.80	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	293,612,883.80	0.00	-	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	896,000,000.00	150,000,000.00	150,000,000.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	75,895,709.76	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	75,895,709.76	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	40,924,566.61	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	13,667,506.25	27,335,020.25	27,335,012.50	7.75
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	13,667,506.25	0.00	-	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	113,058,543.73	0.00	-	0.00
		11,896,974,570.12	1,733,351,102.80	1,698,902,619.75	34,448,483.05

26000100100	Ministry of Lands, Survey and Solid Minerals				
	CAPITAL EXPENDITURE				
23010101	PURCHASE / ACQUISITION OF LAND	17,500,000.00	0.00	-	0.00
23010112	PURCHASE / ACQUISITION OF LAND	70,000,000.00	0.00	-	0.00
23010113	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,632,400.00	0.00	-	0.00
23010114	PURCHASE OF COMPUTERS	1,929,200.00	0.00	-	0.00
23010115	PURCHASE OF COMPUTER PRINTERS	118,720.00	0.00	-	0.00
23010118	PURCHASE OF PHOTOCOPYING MACHINES	148,400.00	0.00	-	0.00
23010129	PURCHASE OF SCANNERS	89,040.00	0.00	-	0.00
23020127	PURCHASE OF INDUSTRIAL EQUIPMENT	2,968,000.00	0.00	-	0.00
	CONSTRUCTION OF ICT INFRASTRUCTURES	1,400,000,000.00	700,000,000.00	0.00	700,000,000.00
		1,494,385,760.00	700,000,000.00	-	700,000,000.00

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31801100100	Judicial Service Commission				
	CAPITAL EXPENDITURE				
23010113	PURCHASE OF COMPUTERS	1,400,000.00	1,400,000.00	560,000.00	1,400,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	1,050,000.00	1,050,000.00	-	1,050,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,400,000.00	1,400,000.00	-	1,400,000.00
23010117	PURCHASE OF SHREDDING MACHINES	280,000.00	280,000.00	-	280,000.00
23010118	PURCHASE OF SCANNERS	210,000.00	210,000.00	-	210,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	35,000,000.00	35,000,000.00	-	35,000,000.00
		39,340,000.00	39,340,000.00	560,000.00	39,340,000.00

31805100100	High Court of Justice				
	CAPITAL EXPENDITURE				
23010104	PURCHASE MOTOR CYCLES	3,500,000.00	0.00	-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	140,000,000.00	0.00	-	0.00
23010105	PURCHASE OF MOTOR VEHICLES	577,500,000.00	0.00	-	0.00
23010106	PURCHASE OF VANS	37,100,000.00	0.00	-	0.00
23010108	PURCHASE OF BUSES	38,500,000.00	0.00	-	0.00
23010113	PURCHASE OF COMPUTERS	2,100,000.00	0.00	-	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	1,400,000.00	0.00	-	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,100,000.00	0.00	-	0.00
23010118	PURCHASE OF SCANNERS	700,000.00	0.00	-	0.00
23010117	PURCHASE OF SHREDDING MACHINES	437,861.20	0.00	-	0.00
23010119	PURCHASE OF POWER GENERATING SET	14,000,000.00	0.00	-	0.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	700,000.00	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	14,000,000.00	0.00	-	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	700,000.00	0.00	-	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,400,000.00	0.00	-	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	210,000.00	0.00	-	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	14,000,000.00	0.00	-	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	350,000.00	0.00	-	0.00
23010121		-	0.00	-	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	700,000.00	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	36,400,000.00	250,000,000.00	-	250,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	1,024,000,000.00	-	1,024,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	36,400,000.00	0.00	-	0.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	36,400,000.00	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	36,400,000.00	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	36,400,000.00	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	36,400,000.00	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	210,000,000.00	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	36,400,000.00	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	36,400,000.00	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	36,400,000.00	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	36,400,000.00	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	36,400,000.00	0.00	-	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	36,400,000.00	0.00	-	0.00
23020103		-	0.00	-	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,400,000.00	0.00	-	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,100,000.00	0.00	-	0.00
23020111		-	0.00	-	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,400,000.00	0.00	-	0.00
23020112		-	0.00	-	0.00
23010124		-	0.00	-	0.00
23020127		-	0.00	-	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	-	420,800,000.00	-	420,800,000.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	21,000,000.00	0.00	-	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	21,000,000.00	0.00	-	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	21,000,000.00	0.00	-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	21,000,000.00	0.00	-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	21,000,000.00	0.00	-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	21,000,000.00	0.00	-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	21,000,000.00	0.00	-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,050,000.00	0.00	-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,500,000.00	0.00	-	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	1,400,000.00	0.00	-	0.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	1,400,000.00	0.00	-	0.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	1,050,000.00	238,550,000.00	-	238,550,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	2,100,000.00	0.00	-	0.00
23040101	TREE PLANTING	2,100,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	2,100,000.00	0.00	-	0.00
23050102		-	0.00	-	0.00
23050103	MONITORING AND EVALUATION	-	200,000,000.00	-	200,000,000.00
		1,662,797,861.20	2,133,350,000.00	-	2,133,350,000.00

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31805200100	Customary Court of Appeal				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES	84,000,000.00		-	-
23010108	PURCHASE OF BUSES	21,000,000.00		-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	17,360,070.00	18,660,070.00	-	18,660,070.00
23010113	PURCHASE OF COMPUTERS	2,800,011.20	9,800,000.00	-	9,800,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	716,802.80	3,216,000.00	-	3,216,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,523,205.60	4,023,000.00	-	4,023,000.00
23010117	PURCHASE OF SHREDDING MACHINES	560,001.40		-	-
23010118	PURCHASE OF SCANNERS	224,001.40		-	-
23010119	PURCHASE OF POWER GENERATING SET	19,491,950.80	19,491,951.00	-	19,491,951.00
23010128	PURCHASE OF SECURITY EQUIPMENT	2,016,008.40		-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	56,000,224.00		-	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	56,000,224.00	250,000,000.00	-	250,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,136,012.60		-	-
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	1,330,000.00	100,000,000.00	-	100,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,400,000.00		-	-
23050101	RESEARCH AND DEVELOPMENT	1,148,004.90		-	-
		268,706,517.10	405,191,021.00	-	405,191,021.00

32600100100	Ministry of Justice				
	CAPITAL EXPENDITURE				
23010114	PURCHASE OF COMPUTER PRINTERS	4,410,000.00	4,410,000.00	-	4,410,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,100,000.00	2,100,000.00	-	2,100,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,450,000.00	2,450,000.00	-	2,450,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	24,220,000.00	14,220,000.00	-	14,220,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,000,000.00	7,000,000.00	-	7,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,000,000.00	7,000,000.00	-	7,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	49,000,000.00	29,000,000.00	-	29,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	6,300,000.00	6,300,000.00	-	6,300,000.00
		102,480,000.00	72,480,000.00	-	72,480,000.00

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51400100100	Ministry of Women Affairs and Social Development				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	175,000.00		-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,400,000.00		-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	630,000.00		550,000.00	-550,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	175,000.00		-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,500,000.00		-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	66,150.00		-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	630,000.00		-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	630,000.00		-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	630,000.00		-	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	385,000.00		380,000.00	-380,000.00
23020105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	350,000,000.00		-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,010,000.00		-	0.00
23030101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,010,000.00		-	0.00
23030101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,010,000.00		-	0.00
23030101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,425,900.00		-	0.00
23030101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	17,500,000.00		-	0.00
23030101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	903,000.00		-	0.00
23030101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,505,000.00		-	0.00
23030101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,204,000.00		-	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,400,000.00		-	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,400,000.00		-	0.00
23030101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	35,000,000.00		-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,010,000.00		-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	4,515,000.00		-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,100,000.00		-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,100,000.00		-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,100,000.00		-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,100,000.00		-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,896,300.00		-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	16,012,500.00		-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,600,000.00		-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,010,000.00		-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	21,000,000.00		-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	14,018,060.00		-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	9,030,000.00		-	0.00
23050101	RESEARCH AND DEVELOPMENT	35,000,000.00		-	0.00
23050101	RESEARCH AND DEVELOPMENT	14,000,000.00		-	0.00
		568,190,910.00		-	930,000.00
					(930,000.00)

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

51405100100	Benue State Rehabilitation Board, Apir				
	CAPITAL EXPENDITURE				
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	4,816,000.00	4,816,000.00	-	4,816,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,371,200.00	3,371,200.00	-	3,371,200.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	7,224,000.00	7,224,000.00	-	7,224,000.00
		15,411,200.00	15,411,200.00	-	15,411,200.00

51405200100	Benue State Community and Social Development Agency				
	CAPITAL EXPENDITURE				
23010106	PURCHASE OF VANS	52,500,000.00	52,500,000.00	-	52,500,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	1,365,000.00	1,365,000.00	-	1,365,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	112,000.00	112,000.00	-	112,000.00
23010118	PURCHASE OF SCANNERS	122,500.00	122,500.00	-	122,500.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70,000,000.00	70,000,000.00	-	70,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	67,200,000.00	67,200,000.00	-	67,200,000.00
		191,299,500.00	191,299,500.00	-	191,299,500.00

51700100100	Ministry of Education and Knowledge Management				
	CAPITAL EXPENDITURE				
23010101	PURCHASE / ACQUISITION OF LAND	1,400,000.00	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	54,180.00	0.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	481,600.00	0.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	421,400.00	0.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	60,200.00	0.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	120,400.00	0.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	90,300.00	0.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	674,240.00	0.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	96,320.00	0.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	481,600.00	0.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,806,000.00	0.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	86,688.00	0.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	301,000.00	0.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	72,240.00	0.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	120,400.00	0.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	602,000.00	0.00	-	-

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	602,000.00	0.00	-	-
23010113	PURCHASE OF COMPUTERS	216,720.00	0.00	-	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	722,400.00	0.00	-	-
23010117	PURCHASE OF SHREDDING MACHINES	16,856.00	0.00	-	-
23010117	PURCHASE OF SHREDDING MACHINES	16,856.00	0.00	-	-
23010118	PURCHASE OF SCANNERS	16,856.00	0.00	-	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	14,140,000.00	0.00	-	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	9,240,000.00	0.00	-	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	772,240.00	0.00	-	-
23010133	PURCHASES OF SURVEYING EQUIPMENT	2,100,000.00	0.00	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,836,000.00	0.00	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	35,000,000.00	0.00	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	14,647,962.00	0.00	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	4,816,000.00	0.00	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	12,040,000.00	0.00	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	28,896,000.00	25,396,000.00	25,169,581.40	226,418.60
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	12,040,000.00	0.00	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,167,200.00	0.00	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	12,040,000.00	0.00	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,612,000.00	0.00	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	4,816,000.00	0.00	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	4,816,000.00	0.00	-	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	0.00	-	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	35,140,000.00	30,140,000.00	30,000,000.00	140,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	4,816,000.00	0.00	-	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	4,816,000.00	0.00	-	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	36,120,000.00	30,000,000.00	30,000,000.00	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	3,500,000.00	0.00	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	12,040,000.00	0.00	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	35,000,000.00	30,000,000.00	30,000,000.00	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	35,000,000.00	30,000,000.00	30,000,000.00	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	12,040,000.00	6,010,000.00	6,137,845.39	(127,845.39)
23050101	RESEARCH AND DEVELOPMENT	700,000.00	0.00	-	-
23050101	RESEARCH AND DEVELOPMENT	1,204,000.00	0.00	-	-
23050101	RESEARCH AND DEVELOPMENT	3,500,000.00	0.00	-	-
23050101	RESEARCH AND DEVELOPMENT	3,500,000.00	0.00	-	-
23010113	PURCHASE OF COMPUTERS	70,000,000.00	0.00	-	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	21,000,000.00	0.00	-	-
		457,415,658.00	151,546,000.00	151,307,426.79	238,573.21

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

51700300100	Benue State Universal Basic Education Board (SUBEB)				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,867,200.00	2,867,200.00	-	2,867,200.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	716,800.00	716,800.00	-	716,800.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	716,800.00	716,800.00	-	716,800.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	716,800.00	716,800.00	-	716,800.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	716,800.00	716,800.00	-	716,800.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	716,800.00	716,800.00	-	716,800.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	358,400.00	358,400.00		358,400.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	358,400.00	358,400.00		358,400.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,792,000.00	1,792,000.00		1,792,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	168,000.00	168,000.00		168,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,120,000.00	1,120,000.00		1,120,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	350,000,000.00	20,000,000.00		20,000,000.00
23010113	PURCHASE OF COMPUTERS	47,040,000.00	47,040,000.00		47,040,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23010113	PURCHASE OF COMPUTERS	2,240,000.00	2,240,000.00		2,240,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	8,064,000.00	8,064,000.00		8,064,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,720,000.00	6,720,000.00		6,720,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,720,000.00	6,720,000.00		6,720,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,720,000.00	6,720,000.00		6,720,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	8,064,000.00	8,064,000.00		8,064,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	8,064,000.00	8,064,000.00		8,064,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,720,000.00	6,720,000.00		6,720,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,720,000.00	6,720,000.00		6,720,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	8,064,000.00	8,064,000.00		8,064,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,720,000.00	6,720,000.00		6,720,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	9,408,000.00	9,408,000.00		9,408,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,720,000.00	6,720,000.00		6,720,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	8,064,000.00	8,064,000.00		8,064,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,720,000.00	6,720,000.00		6,720,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	8,064,000.00	8,064,000.00		8,064,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,720,000.00	6,720,000.00		6,720,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	8,064,000.00	8,064,000.00		8,064,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,720,000.00	6,720,000.00		6,720,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	8,064,000.00	8,064,000.00		8,064,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,720,000.00	6,720,000.00		6,720,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	8,064,000.00	8,064,000.00		8,064,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,720,000.00	6,720,000.00	-	6,720,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,720,000.00	6,720,000.00		6,720,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,720,000.00	6,720,000.00		6,720,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,720,000.00	6,720,000.00		6,720,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	4,200,000.00	4,200,000.00		4,200,000.00
		741,160,000.00	411,160,000.00	-	411,160,000.00
51700900100	Benue State Examinations Board				
	CAPITAL EXPENDITURE				
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	66,323,334.00	0.00		
		66,323,334.00			
51701800100	Benue State Polytechnic, Ugbokolo				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES	35,000,000.00	35,000,000.00	-	35,000,000.00
23010105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	0.00	-	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	21,000,000.00	21,000,000.00	20,500,000.00	500,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	3,500,000.00	3,500,000.00	3,500,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,500,000.00	3,500,000.00	3,250,000.00	250,000.00
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	35,000,000.00	85,000,000.00	84,926,408.00	73,592.00
23050101	RESEARCH AND DEVELOPMENT	1,204,000.00	1,204,000.00	1,200,000.00	4,000.00
23050101	RESEARCH AND DEVELOPMENT	36,202,250.00	56,202,250.00	56,172,047.58	30,202.42
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	14,000,000.00	14,000,000.00	13,870,550.00	129,450.00

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23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	7,000,000.00	7,000,000.00	7,000,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	7,000,000.00	7,000,000.00	6,975,000.00	25,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	14,000,000.00	20,000,000.00	19,755,000.00	245,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	35,000,000.00	60,000,000.00	97,995,000.00	-37,995,000.00
23010113	PURCHASE OF COMPUTERS	3,500,000.00	3,500,000.00	3,350,000.00	150,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	3,500,000.00	3,500,000.00	3,350,000.00	150,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	3,500,000.00	3,500,000.00	2,500,000.00	1,000,000.00
23010118	PURCHASE OF SCANNERS	3,500,000.00	3,500,000.00	3,340,692.92	159,307.08
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	7,000,000.00	7,000,000.00	6,500,000.00	500,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	56,000,000.00	106,000,000.00	105,799,947.37	200,052.63
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	14,000,000.00	14,000,000.00	13,501,781.00	498,219.00
		303,406,250.00	454,406,250.00	453,486,426.87	919,823.13

51701900100	College of Education, Katsina-Ala				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES	12,320,000.00	134,320,000.00	133,297,757.29	1,022,242.71
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	8,120,000.00	8,120,000.00	-	8,120,000.00
23010113	PURCHASE OF COMPUTERS	1,680,000.00	1,680,000.00	-	1,680,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	840,000.00	840,000.00	-	840,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	840,000.00	840,000.00	-	840,000.00
23010117	PURCHASE OF SHREDDING MACHINES	42,000.00	42,000.00	-	42,000.00
23010118	PURCHASE OF SCANNERS	140,000.00	140,000.00	-	140,000.00
23010119	PURCHASE OF POWER GENERATING SET	840,000.00	840,000.00	-	840,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,750,000.00	1,750,000.00	-	1,750,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,750,000.00	1,750,000.00	-	1,750,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	1,050,000.00	1,050,000.00	-	1,050,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	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	12,600,000.00	12,600,000.00	8,791,387.28	3,808,612.72
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,120,000.00	1,120,000.00	-	1,120,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,680,000.00	1,680,000.00	-	1,680,000.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	560,000.00	560,000.00	-	560,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	3,500,000.00	43,500,000.00	42,651,902.34	848,097.66
23020114	CONSTRUCTION / PROVISION OF ROADS	700,000.00	700,000.00	-	700,000.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	1,400,000.00	1,400,000.00	-	1,400,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,120,000.00	1,120,000.00	-	1,120,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	2,800,000.00	2,800,000.00	-	2,800,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	350,000.00	350,000.00	-	350,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	7,000,000.00	7,000,000.00	5,500,000.00	1,500,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	700,000.00	700,000.00	-	700,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	35,000,000.00	35,000,000.00	30,903,835.00	4,096,165.00
23050101	RESEARCH AND DEVELOPMENT	84,000,000.00	45,000,000.00	1,708,719.39	43,291,280.61
		186,662,000.00	309,662,000.00	222,853,601.30	86,808,398.70

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

51702100100	College of Education Oju				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES	21,000,000.00	21,000,000.00	-	21,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,500,000.00	3,500,000.00	-	3,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,200,000.00	4,200,000.00	-	4,200,000.00
23010113	PURCHASE OF COMPUTERS	9,800,000.00	9,800,000.00	-	9,800,000.00
23010119	PURCHASE OF POWER GENERATING SET	5,600,000.00	5,600,000.00	-	5,600,000.00
23010119	23010119 - PURCHASE OF POWER GENERATING SET	4,900,000.00	4,900,000.00	-	4,900,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	2,100,000.00	2,100,000.00	-	2,100,000.00
23010125	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,050,000.00	1,050,000.00	-	1,050,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	5,600,000.00	5,600,000.00	-	5,600,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	4,200,000.00	4,200,000.00	112,000.00	4,088,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	2,800,000.00	2,800,000.00	-	2,800,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	3,500,000.00	3,500,000.00	-	3,500,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,960,000.00	1,960,000.00	-	1,960,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	14,000,000.00	14,000,000.00	-	14,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	8,400,000.00	8,400,000.00	-	8,400,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	8,400,000.00	8,400,000.00	-	8,400,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	4,200,000.00	4,200,000.00	-	4,200,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,681,680.00	1,681,680.00	-	1,681,680.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	7,000,000.00	7,000,000.00	-	7,000,000.00
23040102	EROSION & FLOOD CONTROL	16,800,000.00	6,800,000.00	-	6,800,000.00
23050101	RESEARCH AND DEVELOPMENT	28,000,000.00	8,000,000.00	-	8,000,000.00
23050101	RESEARCH AND DEVELOPMENT	63,000,000.00	13,000,000.00	-	13,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	17,500,000.00	17,500,000.00	-	17,500,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	322,000,000.00	72,000,000.00	-	72,000,000.00
		561,191,680.00	231,191,680.00	112,000.00	231,079,680.00

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51702100300	Benue State University (BSU), Makurdi				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES	273,000,000.00	273,000,000.00	-	273,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	45,278,693.60	55,278,693.60	42,906,221.61	12,372,471.99
23010113	PURCHASE OF COMPUTERS	5,973,100.00	15,973,100.00	9,021,000.00	6,952,100.00
23010114	PURCHASE OF COMPUTER PRINTERS	5,456,276.00	5,456,276.00	2,050,000.00	3,406,276.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	7,087,066.00	7,087,066.00	5,245,488.06	1,841,577.94
23010119	PURCHASE OF POWER GENERATING SET	6,563,494.14	6,563,494.14	1,959,000.00	4,604,494.14
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	49,246,286.18	49,246,286.18	-	49,246,286.18
23010128	PURCHASE OF SECURITY EQUIPMENT	6,300,000.00	6,300,000.00	1,436,688.00	4,863,312.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	4,550,000.00	4,550,000.00	-	4,550,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,800,000.00	2,800,000.00	-	2,800,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	17,113,588.24	17,113,588.24	-	17,113,588.24
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	14,833,035.00	14,833,035.00	10,832,567.67	4,000,467.33
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	67,083,973.81	57,083,973.81	56,590,944.28	493,029.53
23050101	RESEARCH AND DEVELOPMENT	35,000,000.00	35,000,000.00	-	35,000,000.00
		540,285,512.97	550,285,512.97	130,041,909.62	420,243,603.35

51702100200	Benue State University College of Health Sciences				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES	38,500,000.00	18,500,000.00	-	18,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	38,436,720.00	38,436,720.00	38,094,218.72	342,501.28
23010113	PURCHASE OF COMPUTERS	5,434,800.00	5,434,800.00	3,920,000.00	1,514,800.00
23010114	PURCHASE OF COMPUTER PRINTERS	388,080.00	388,080.00	-	388,080.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	10,500,000.00	10,500,000.00	283,750.00	10,216,250.00
23010118	PURCHASE OF SCANNERS	210,000.00	210,000.00	-	210,000.00
23010119	PURCHASE OF POWER GENERATING SET	16,800,000.00	16,800,000.00	16,350,000.00	450,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	33,044,620.00	18,297,977.00	9,731,203.75	8,566,773.25
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	700,000.00	700,000.00	150,000.00	550,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	1,050,000.00	1,050,000.00	-	1,050,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	28,000,000.00	28,000,000.00	27,818,789.00	181,211.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,450,400.00	1,450,400.00	1,970,850.00	-520,450.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,806,000.00	1,806,000.00	1,719,050.00	86,950.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	21,000,000.00	21,000,000.00	20,793,289.00	206,711.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	3,565,800.00	3,565,800.00	3,362,299.47	203,500.53
23050101	RESEARCH AND DEVELOPMENT	411,159.00	411,159.00	-	411,159.00
		201,297,579.00	166,550,936.00	124,193,449.94	42,357,486.06

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051705400100	Benue State Teaching Service Board				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,750,000.00		-	-
23010113	PURCHASE OF COMPUTERS	8,750,000.00	8,750,000.00	7,600,000.00	1,150,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	1,400,000.00		-	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	476,000.00		-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	280,000.00		-	-
23010105	PURCHASE OF MOTOR VEHICLES	4,200,000.00		-	-
		16,856,000.00	8,750,000.00	7,600,000.00	1,150,000.00

051705700100	Akawe Torkula Polytechnic, Makurdi				
	CAPITAL EXPENDITURE				
23010104	PURCHASE MOTOR CYCLES	28,000,000.00	28,000,000.00	-	28,000,000.00
23010108	PURCHASE OF BUSES	14,000,000.00	14,000,000.00	-	14,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,500,000.00	5,500,000.00	-	5,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,450,000.00	2,450,000.00	-	2,450,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,000,000.00	7,000,000.00	-	7,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,050,000.00	1,050,000.00	-	1,050,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,695,000.00	2,695,000.00	-	2,695,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	560,000.00	560,000.00	-	560,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	770,000.00	770,000.00	-	770,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,015,000.00	1,015,000.00	-	1,015,000.00
23010113	PURCHASE OF COMPUTERS	5,600,000.00	5,600,000.00	-	5,600,000.00
23010113	PURCHASE OF COMPUTERS	56,000,000.00	10,000,000.00	3,400,000.00	6,600,000.00
23010113	PURCHASE OF COMPUTERS	14,000,000.00	7,000,000.00	-	7,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	350,000.00	350,000.00	-	350,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	210,000.00	210,000.00	-	210,000.00
23010118	PURCHASE OF SCANNERS	84,000.00	84,000.00	-	84,000.00
23010119	PURCHASE OF 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	455,000.00	455,000.00	-	455,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	1,050,000.00	1,050,000.00	-	1,050,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,540,350.00	1,540,350.00	-	1,540,350.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,444,800.00	1,444,800.00	-	1,444,800.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	5,950,000.00	5,950,000.00	-	5,950,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	7,350,000.00	7,350,000.00	-	7,350,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	2,450,000.00	2,450,000.00	-	2,450,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	17,612,000.00	7,612,000.00	-	7,612,000.00

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23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	16,408,000.00	6,408,000.00	-	6,408,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	52,500,000.00	10,500,000.00	-	10,500,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	8,204,000.00	8,204,000.00	-	8,204,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	14,722,400.00	4,722,400.00	-	4,722,400.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	245,000,000.00	10,000,000.00	-	10,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,481,600.00	7,481,600.00	-	7,481,600.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	17,612,000.00	5,612,000.00	-	5,612,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	17,612,000.00	5,612,000.00	-	5,612,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,100,000.00	2,100,000.00	-	2,100,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	7,192,640.00	7,192,640.00	-	7,192,640.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	22,428,000.00	5,428,000.00	-	5,428,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	14,674,240.00	9,674,240.00	-	9,674,240.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	14,120,400.00	9,120,400.00	-	9,120,400.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	15,926,400.00	5,926,400.00	-	5,926,400.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	15,204,000.00	5,204,000.00	-	5,204,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	15,926,400.00	5,926,400.00	-	5,926,400.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	15,926,400.00	5,926,400.00	-	5,926,400.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	15,204,000.00	5,204,000.00	-	5,204,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	15,444,800.00	5,444,800.00	-	5,444,800.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	15,204,000.00	5,204,000.00	-	5,204,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	20,020,000.00	10,020,000.00	-	10,020,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	7,000,000.00	7,000,000.00	-	7,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	2,889,600.00	2,889,600.00	-	2,889,600.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	2,800,000.00	2,800,000.00	-	2,800,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	3,150,000.00	3,150,000.00	-	3,150,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	6,300,000.00	6,300,000.00	-	6,300,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	700,000.00	700,000.00	-	700,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	1,750,000.00	1,750,000.00	-	1,750,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	1,540,000.00	1,540,000.00	-	1,540,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	2,940,000.00	2,940,000.00	-	2,940,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	7,000,000.00	7,000,000.00	-	7,000,000.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	7,000,000.00	7,000,000.00	-	7,000,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	5,250,000.00	5,250,000.00	-	5,250,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,150,000.00	3,150,000.00	1,039,000.00	2,111,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,960,000.00	1,960,000.00	-	1,960,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,940,000.00	2,940,000.00	-	2,940,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,800,000.00	2,800,000.00	-	2,800,000.00

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23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,870,000.00	2,870,000.00	-	2,870,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,940,000.00	2,940,000.00	-	2,940,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,710,000.00	5,710,000.00	-	5,710,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,290,000.00	3,290,000.00	-	3,290,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,960,000.00	1,960,000.00	-	1,960,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	6,300,000.00	6,300,000.00	-	6,300,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	4,200,000.00	4,200,000.00	-	4,200,000.00
23050101	RESEARCH AND DEVELOPMENT	315,000,000.00	50,000,000.00	39,715,250.00	10,284,750.00
23050102	COMPUTER SOFTWARE ACQUISITION	7,000,000.00	2,000,000.00	-	2,000,000.00
		1,172,222,030.00	401,222,030.00	44,154,250.00	357,067,780.00
52100100100	Ministry of Health and Human Services				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES	3,500,000.00	0.00	-	0.00
23010105	PURCHASE OF MOTOR VEHICLES	23,333,333.10	0.00	-	0.00
23010105	PURCHASE OF MOTOR VEHICLES	23,333,333.10	0.00	-	0.00
23010105	PURCHASE OF MOTOR VEHICLES	23,333,333.10	0.00	-	0.00
23010105	PURCHASE OF MOTOR VEHICLES	10,500,000.00	10,500,000.00	10,000,000.00	500,000.00
23010105	PURCHASE OF MOTOR VEHICLES	10,500,000.00	10,500,000.00	10,000,000.00	500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,500,000.00	0.00	-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,500,000.00	0.00	-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,500,000.00	0.00	-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,500,000.00	0.00	-	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,500,000.00	0.00	-	0.00
23010113	PURCHASE OF COMPUTERS	980,000.00	0.00	-	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	140,000.00	0.00	-	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	700,000.00	0.00	-	0.00
23010118	PURCHASE OF SCANNERS	70,000.00	0.00	-	0.00
51705500100	Benue State Science and Technical Education Board				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	918,400.00	0.00		
23010113	PURCHASE OF COMPUTERS	168,000.00			
23010114	PURCHASE OF COMPUTER PRINTERS	119,560.00			
23010115	PURCHASE OF PHOTOCOPYING MACHINES	210,000.00			
23010118	PURCHASE OF SCANNERS	155,400.00			
23010119	PURCHASE OF POWER GENERATING SET	700,000.00			
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	14,000,000.00			
		16,271,360.00	-	-	-

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23010119	PURCHASE OF POWER GENERATING SET	3,500,000.00	0.00	-	0.00
23010119	PURCHASE OF POWER GENERATING SET	3,500,000.00	0.00	-	0.00
23010119	PURCHASE OF POWER GENERATING SET	3,500,000.00	0.00	-	0.00
23010119	PURCHASE OF POWER GENERATING SET	8,750,000.00	0.00	-	0.00
23010119	PURCHASE OF POWER GENERATING SET	1,400,000.00	1,400,000.00	-	1,400,000.00
23010119	PURCHASE OF POWER GENERATING SET	7,000,000.00	7,000,000.00	-	7,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	7,000,000.00	0.00	-	0.00
23010119	PURCHASE OF POWER GENERATING SET	2,100,000.00	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	7,000,000.00	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	7,000,000.00	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	7,000,000.00	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	7,000,000.00	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	3,500,000.00	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	3,500,000.00	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	3,500,000.00	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	7,000,000.00	7,000,000.00	7,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	14,000,000.00	14,000,000.00	14,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	2,333,333.10	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	2,333,333.10	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	2,333,333.10	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	2,333,333.10	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	2,333,333.10	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	2,333,333.10	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	3,500,000.00	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	38,323,761.00	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	35,000,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70,000,000.00	35,000,000.00	30,554,243.68	4,445,756.32
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	17,500,000.00	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	35,000,000.00	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	84,000,000.00	84,000,000.00	83,028,000.00	972,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	6,300,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	14,000,000.00	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,000,000.00	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,500,000.00	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,000,000.00	0.00	-	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	14,000,000.00	0.00	-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	35,000,000.00	0.00	-	0.00

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23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	7,000,000.00	0.00	-	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	7,000,000.00	0.00	-	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	5,409,091.10	0.00	-	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	5,409,091.10	0.00	-	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	5,409,091.10	0.00	-	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	5,409,091.10	0.00	-	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	5,409,091.10	0.00	-	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	5,409,091.10	0.00	-	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	5,409,091.10	0.00	-	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	5,409,091.10	0.00	-	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	5,409,091.10	0.00	-	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	5,409,091.10	0.00	-	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	5,409,091.10	0.00	-	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	7,000,000.00	0.00	-	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,500,000.00	0.00	-	0.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	7,000,000.00	0.00	-	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,100,000.00	0.00	-	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	4,637,558.10	4,637,558.10	-	4,637,558.10
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	68,600,000.00	68,600,000.00	60,554,243.68	8,045,756.32
23020106		-	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	9,287,652.50	0.00	-	0.00
23020106		-	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	7,000,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	7,000,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	7,000,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	10,500,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	700,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,500,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	35,000,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	21,000,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	420,000,000.00	50,000,000.00	46,148,185.50	3,851,814.50
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,500,000.00	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	14,700,000.00	0.00	-	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,400,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,500,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,500,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,500,000.00	0.00	-	0.00

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23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,500,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,500,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,500,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,500,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,500,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,500,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,500,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,500,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,500,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,500,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,500,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,500,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	7,000,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	7,000,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	3,500,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	7,000,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	7,000,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	7,000,000.00	0.00	-	0.00
23030105	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	14,000,000.00	0.00	-	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	21,000,000.00	28,004,500.00	28,004,497.12	2.88
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	9,450,000.00	0.00	-	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	7,000,000.00	0.00	-	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	35,000,000.00	0.00	-	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	7,000,000.00	0.00	-	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	7,000,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	7,000,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	7,000,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	6,045,454.80	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	6,045,454.80	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	6,045,454.80	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	6,045,454.80	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	6,045,454.80	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	6,045,454.80	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	6,045,454.80	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	17,500,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	3,850,000.00	0.00	-	0.00

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23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	3,850,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	74,200,000.00	74,200,000.00	70,752,062.00	3,447,938.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	24,500,000.00	24,500,000.00	23,743,639.00	756,361.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	24,500,000.00	24,500,000.00	21,000,000.00	3,500,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	11,287,906.00	0.00	-	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	6,300,000.00	6,300,000.00	6,238,000.00	62,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	7,700,000.00	7,700,000.00	7,505,639.00	194,361.00
23030121		-	0.00	-	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	35,000,000.00	0.00	3,500,000.00	-3,500,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	35,000,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	3,500,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	14,000,000.00	0.00	-	0.00
23050101		-	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	2,100,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	35,000,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	52,500,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	9,100,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	38,500,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	35,000,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	14,000,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	10,500,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	14,000,000.00	5,500,000.00	3,500,000.00	2,000,000.00
23050101	RESEARCH AND DEVELOPMENT	14,000,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	14,000,000.00	0.00	-	0.00
23050101	RESEARCH AND DEVELOPMENT	7,000,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	140,000,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	35,000,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	21,000,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	17,500,000.00	0.00	-	0.00
23010122		-	0.00	-	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	7,000,000.00	0.00	-	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	7,000,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	10,500,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	7,000,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	7,000,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	7,000,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	7,000,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	7,000,000.00	0.00	-	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	7,000,000.00	0.00	-	0.00
		2,346,345,061.20	463,342,058.10	425,528,509.98	37,813,548.12

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52100200100	Benue State Health Insurance Agency				
	CAPITAL EXPENDITURE				
23010106	PURCHASE OF VANS	57,400,000.00	0.00	-	0.00
23010108		-	0.00	-	0.00
23010113	PURCHASE OF COMPUTERS	5,250,000.00	5,250,000.00	-	5,250,000.00
23010114		-	0.00	-	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	14,000,000.00	14,000,000.00	-	14,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	350,000.00	350,000.00	-	350,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	350,000.00	350,000.00	-	350,000.00
		77,350,000.00	19,950,000.00	-	19,950,000.00

52102600100	Benue State University Teaching Hospital (BSUTH)				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES	161,700,000.00	161,700,000.00	31,906,000.00	129,794,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	37,679,950.00	37,679,950.00	9,186,100.00	28,493,850.00
23010113	PURCHASE OF COMPUTERS	4,307,380.00	4,307,380.00	2,318,800.00	1,988,580.00
23010114	PURCHASE OF COMPUTER PRINTERS	385,000.00	385,000.00	-	385,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,509,200.00	1,509,200.00	735,000.00	774,200.00
23010117	PURCHASE OF SHREDDING MACHINES	385,000.00	385,000.00	-	385,000.00
23010118	PURCHASE OF SCANNERS	273,350.00	273,350.00	-	273,350.00
23010119	PURCHASE OF POWER GENERATING SET	23,100,000.00	38,100,000.00	33,992,100.00	4,107,900.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	43,042,846.00	43,042,846.00	21,805,600.00	21,237,246.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,800,000.00	15,800,000.00	15,679,400.00	120,600.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	19,608,050.00	19,608,050.00	1,032,300.00	18,575,750.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	10,202,500.00	10,202,500.00	-	10,202,500.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	4,081,000.00	4,081,000.00	-	4,081,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	16,450,896.00	16,450,896.00	16,005,550.00	445,346.00
23040102	EROSION & FLOOD CONTROL	4,301,374.00	4,301,374.00	-	4,301,374.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	1,224,300.00	1,224,300.00	-	1,224,300.00
		359,050,846.00	359,050,846.00	132,660,850.00	226,389,996.00

52102700100	Benue State Primary Health Care Board				
	CAPITAL EXPENDITURE				
23010105	PURCHASE OF MOTOR VEHICLES	35,000,000.00	35,000,000.00	-	35,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	14,000,000.00	14,000,000.00	-	14,000,000.00
23010113	PURCHASE OF COMPUTERS	7,000,000.00	7,000,000.00	-	7,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	1,750,000.00	1,750,000.00	-	1,750,000.00
23010118	PURCHASE OF SCANNERS	700,000.00	700,000.00	-	700,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	140,000,000.00	-	-	-
		198,450,000.00	58,450,000.00	-	58,450,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

52110200100	Hospital Management Board				
	CAPITAL EXPENDITURE				
23010113	PURCHASE OF POWER GENERATING SET	700,000.00			0.00
23010119	PURCHASE OF COMPUTERS	1,050,000.00			0.00
		1,750,000.00	-		-

53900100100	Ministry of Youth, Sports and Creativity				
	CAPITAL EXPENDITURE				
23010108	PURCHASE OF BUSES	17,500,000.00	0.00		0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	9,030,000.00	0.00		0.00
23010113	PURCHASE OF COMPUTERS	1,225,000.00	0.00		0.00
23010114	PURCHASE OF COMPUTER PRINTERS	700,000.00	0.00		0.00
23010118	PURCHASE OF SCANNERS	42,000.00	0.00		0.00
23010119	PURCHASE OF POWER GENERATING SET	16,555,000.00	0.00		0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	14,280,000.00	0.00		0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	140,000,000.00	0.00		0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	2,100,000.00	0.00		0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,406,216.00	1,406,216.00		1,406,216.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,560,000.00	0.00		0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	11,875,028.14	0.00		0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,270,269.77	0.00		0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	4,950,852.11	0.00		0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	16,100,000.00	0.00		0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	5,015,049.62	0.00		0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	2,601,081.00	0.00		0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	2,468,217.35	0.00		0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	3,961,867.16	0.00		0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	1,884,845.38	0.00		0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	4,899,610.15	0.00		0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	3,772,803.45	0.00		0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	9,030,000.00	0.00		0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	3,010,000.00	10,000,000.00		10,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	14,490,000.00	0.00		0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	3,010,000.00	0.00		0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	13,090,000.00	0.00		0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	10,535,000.00	0.00		0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	31,456,533.47	0.00		0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	602,000.00	0.00		0.00

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23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	35,000,000.00	0.00		0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	15,050,000.00	0.00		0.00
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	1,050,000.00	0.00		0.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	14,390,274.50	0.00		0.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	119,000,000.00	0.00		0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	15,050,000.00	0.00		0.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	140,000.00	0.00		0.00
23050101	RESEARCH AND DEVELOPMENT	70,000,000.00	0.00		0.00
23050104	ANNIVERSARIES/CELEBRATIONS	21,000,000.00	0.00		0.00
		647,101,648.10	11,406,216.00	-	11,406,216.00

53905400100	Benue State Sports Marketing and Lottery Board				
	CAPITAL EXPENDITURE				
23010101	PURCHASE / ACQUISITION OF LAND	7,000,000.00			0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,000,000.00			0.00
23010113	PURCHASE OF COMPUTERS	3,500,000.00			0.00
23010114	PURCHASE OF COMPUTER PRINTERS	1,400,000.00			0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,400,000.00			0.00
23010118	PURCHASE OF SCANNERS	392,000.00			0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	840,000.00			0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	700,000.00			0.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	350,000.00			0.00
23050101	RESEARCH AND DEVELOPMENT	2,800,000.00			0.00
		25,382,000.00	-		-

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

055100100100	Bureau of Local Government and Chieftaincy Affairs				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,500,000.00	3,500,000.00	25,000.00	3,475,000.00
23010113	PURCHASE OF COMPUTERS	1,400,000.00	-	-	-
23010115	PURCHASE OF COMPUTER PRINTERS	700,000.00	-	425,200.00	(425,200.00)
23010118	PURCHASE OF PHOTOCOPYING MACHINES	1,750,000.00	-	-	-
23010117	PURCHASE OF SHREDDING MACHINES	210,000.00	-	-	-
23010119	PURCHASE OF SCANNERS	140,000.00	-	-	-
23010119	PURCHASE OF POWER GENERATING SET	23,800,000.00	-	480,000.00	(480,000.00)
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	1,400,000.00	-	-	-
23010128	PURCHASE OF SECURITY EQUIPMENT	3,500,000.00	-	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,000,000.00	-	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,800,000.00	-	-	-
		46,200,000.00	3,500,000.00	930,200.00	2,569,800.00

014900100100	Local Government Service Commission				
	CAPITAL EXPENDITURE				
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	25,139,540.00	25,139,540.00		25,139,540.00
025400100100	Ministry of Cooperatives, Urban and Rural Development	25,139,540.00	25,139,540.00	-	25,139,540.00
	CAPITAL EXPENDITURE				
23020114	CONSTRUCTION / PROVISION OF ROADS		128,000,000.00		128,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS		160,000,000.00		160,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS		120,000,000.00		120,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS		125,579,850.43		125,579,850.43
			533,579,850.43	-	533,579,850.43

011100600100	Benue State Commission for Peace and Reconciliation				
	CAPITAL EXPENDITURE				
23010101	PURCHASE / ACQUISITION OF LAND		3,500,000.00		3,500,000.00
23010102	PURCHASE OF OFFICE BUILDINGS		10,500,000.00		10,500,000.00
23010104	PURCHASE OF MOTOR VEHICLES		35,000,000.00		35,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		2,500,000.00		2,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		525,000.00		525,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		1,250,000.00		1,250,000.00
23010113	PURCHASE OF COMPUTERS		1,225,000.00		1,225,000.00
12310114	PURCHASE OF COMPUTER PRINTERS		750,000.00		750,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES		1,000,000.00		1,000,000.00
23010117	PURCHASE OF SHREDDING MACHINES		455,000.00		455,000.00
23010118	PURCHASE OF SCANNERS		65,000.00		65,000.00
23010119	PURCHASE OF POWER GENERATING SET		1,750,000.00		1,750,000.00
			58,520,000.00	-	58,520,000.00

REPORT OF THE ACCOUNTANT GENERAL OF BENUE STATE WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

015600100100	Ministry of ICT and Digital Economy				
	CAPITAL EXPENDITURE				
23010113	PURCHASE OF COMPUTERS		70,327,600.00		70,327,600.00
23010113	PURCHASE OF COMPUTERS		45,056,900.00		45,056,900.00
			115,384,500.00	-	115,384,500.00

23100100100	Ministry of Power and Transport				
	CAPITAL EXPENDITURE				
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		3,500,000.00	-	3,500,000.00
23010114	PURCHASE OF COMPUTER PRINTERS		700,000.00	-	700,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES		1,750,000.00	-	1,750,000.00
23010117	PURCHASE OF SHREDDING MACHINES		210,000.00	-	210,000.00
23010118	PURCHASE OF SCANNERS		140,000.00	-	140,000.00
23010119	PURCHASE OF POWER GENERATING SET		5,800,000.00	-	5,800,000.00
23010119	PURCHASE OF POWER GENERATING SET		260,000,000.00	145,712,300.00	114,287,700.00
23010119	PURCHASE OF POWER GENERATING SET		74,271,000.00	52,771,000.00	21,500,000.00
23010119	PURCHASE OF POWER GENERATING SET		38,500,000.00	-	38,500,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		1,400,000.00	-	1,400,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT		3,500,000.00	-	3,500,000.00
23010101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		7,000,000.00	-	7,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES		52,500,000.00	-	52,500,000.00
23010105	PURCHASE OF MOTOR VEHICLES		350,000,000.00	225,000,000.00	125,000,000.00
23010108	PURCHASE OF BUSES		350,000,000.00	-	350,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES		-	-	-
23010109	PURCHASE OF SEA BOATS		2,800,000.00	-	2,800,000.00
23010109	PURCHASE OF SEA BOATS		-	-	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		70,000,000.00	-	70,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		7,000,000.00	-	7,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		7,000,000.00	-	7,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		-	-	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		-	-	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		7,000,000.00	-	7,000,000.00
23010106	PURCHASE OF INDUSTRIAL EQUIPMENT		-	-	-
23010105	PURCHASE OF MOTOR VEHICLES		9,829,116,556.00	6,945,000,000.00	2,884,116,556.00
23010105	PURCHASE OF MOTOR VEHICLES		4,483,250,000.00	4,000,419,187.00	482,830,813.00
23010105	PURCHASE OF MOTOR VEHICLES		245,160,000.00	162,540,000.00	82,620,000.00
23010105	PURCHASE OF MOTOR VEHICLES		-	-	-
23010105	PURCHASE OF MOTOR VEHICLES		2,612,500,000.00	-	2,612,500,000.00
			18,413,097,556.00	11,531,442,487.00	6,881,655,069.00

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054400100100	Ministry of Humanitarian Affairs and Disaster Management				
	CAPITAL EXPENDITURE				
	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		2,000,000,000.00	900,000,000.00	1,100,000,000.00
	RESEARCH AND DEVELOPMENT		560,000,000.00	-	560,000,000.00
	RESEARCH AND DEVELOPMENT		500,000,000.00	-	500,000,000.00
	EROSION & FLOOD CONTROL		51,000,000.00	-	51,000,000.00
			3,111,000,000.00	900,000,000.00	2,211,000,000.00
	GRAND TOTAL	72,992,010,494.82	72,968,727,899.43	27,678,261,175.28	45,291,026,724.15

Note 31

SFTAS EXPENDITURE FRAMEWORK TABLES

	2023			2022			2021		
	Personnel	Overheads	Total	Personnel	Overheads		Personnel	Overheads	Total
	- Naira '000 -								
-Ministry of Finance	90,160	3,045,498	3,135,658	110,618	6,879,647	6,990,265	115,396	345,265	460,661
-Ministry of Budget/Economic Planning	57,505	82,018	139,523	56,812	94,175	150,987	23,571	43,432	67,003
-Accountant General's office	263,012	649,745	912,757	278,295	23,413	301,708	310,908	44,309	355,217
-Board of Internal Revenue	456,878	1,021,063	1,477,941	642,464	1,069,084	1,711,548	673,329	1,675,602	2,348,931
TOTAL	867,555	4,798,324	5,665,879	1,088,189	8,066,319	9,154,508	1,123,204	2,108,608	3,231,812

SFTAS RECEIPTS TABLE			
		2023	2022
		-Naira `000-	-Naira `000-
	Amount earned for 2018 performance	Xx	xx
	Amount earned for 2022 performance	1,488,387,600	1,275,185,000
	TOTAL	1,488,387,600	1,275,185,000