



Benue State Government of Nigeria

Report

**OF THE
ACCOUNTANT - GENERAL
WITH FIANCIAL STATEMENTS
FOR THE PERIOD ENDED
31ST DECEMBER, 2018.**

NIGERIA



Nigeria, officially the Federal Republic of Nigeria, is a Federal Constitutional Republic comprising thirty Six States and the Federal Capital Territory.

The country is located in West Africa and shares land borders with the Republic of Benin in the West, Chad and Cameroun in the East and Niger in the North. Its coast in the South lies on the Gulf of Guinea on the Atlantic Ocean. The three largest and most influential Ethnic groups in Nigeria are the Yorubas, Igbos and Hausas. In terms of religion, Nigeria is roughly split half and half between Christians and Muslims with a very small minority who practice Traditional religion.

The people of Nigeria have an extensive history; archaeological evidence shows that human habitation of the area dates back to at least 9000 BC. The area around the Benue and Cross River is thought to be the original homeland of the Bantu migrants who spread across the most Central and Southern Africa in waves between the 1st Millennium BC and the second Millennium.

The name was taken from the Niger River running through the country. This name was coined by Flora Shaw, the wife of Baron Lugard, a British colonial Administrator, in the late 19th century.

Nigeria is most populous Country in Africa, the most populous black nation and the seventh most populous in the World. It was listed among the “Next Eleven” Economies and is a member of the Commonwealth of Nations.

BENUE STATE OF NIGERIA



Benue state is one of the thirty-six states that constitute the Federal Republic of Nigeria. It was created on February 3, 1976 when it was excised from Benue Plateau State. It is situated in the north – central geopolitical zone of the country, and lies between latitude $6^{\circ} 25'$ & $8^{\circ} 8'N$ and longitudes $7^{\circ} 47'$ & $10^{\circ} 0'E$. Benue State with a land area of 30,955sq, km is surrounded by six States, namely; Nassarawa to the north, Taraba to the north-east, Cross River to the south, Ebonyi and Enugu to the South-West and Kogi to the west. There is also a short international boundary between the State and the Republic of Cameroun along the Nigeria's South-east border.

Benue State has a total landmass of 30,955 square kilometers. The vast coverage of fertile topsoil provides the basis for the extensive form of peasant agriculture, which gives rise to why Benue State is known as the “Food Basket of the Nation”. The brick industry is gradually taking over much of the few fertile alluvial deposits along the rivers and streams thus reducing the few arable lands that in the past had been profitably used for agriculture. River Benue, from which State derives its name, is one of the few large rivers in Nigeria not plagued with waterfalls and rapids. The Katsina- Ala River is the largest tributary, while there are a number of smaller rivers. The flood plains, which are characterized by extensive swamps and ponds, are utilized for dry season irrigated farming. Elsewhere, surface drainage is generally good. Though the Benue State has high drainage density, many of the streams are seasonal. The permanent water table in many parts of the State is very low and there is an acute water shortage in the dry season in some LGAs. The numerous rivers and streams provide a great potential for irrigated agriculture, a source for fresh water fish, hydro – electric power and transport.

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His Excellency
CHIEF DR. SAMUEL ORTOM
Executive Governor, Benue State.



His Excellency
ENGR. BENSON ABOUNU
Deputy Governor, Benue State.



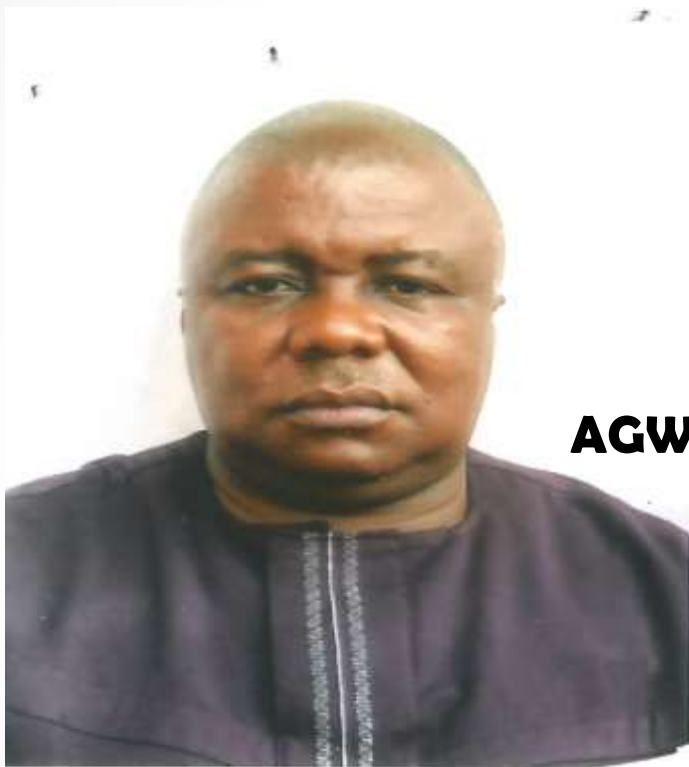
PROF. TONY IJOHOR SAN
Secretary to Benue State Government



HON. DAVID OLOFU
Honourable Commissioner
Ministry of Finance, Benue State.



UYINA MATTHEW FCNA
Permanent Secretary
Ministry of Finance, Benue State.



**AGWAZA IORKPILIGH FCNA, FPA,CITN,
MCFE**

Accountant-General
Benue State.



AUSTINE UJAH MBA, FCNA
Director Main Account
Office of the Accountant-General,
Benue State.

Statement of Accounting Polices

INTRODUCTION

In accordance with section 0202 of the financial instructions 2013 and provision of the public finances (control & management) law, now Cap. 138 laws of Benue State of Nigeria, I herby present the report on the accounts of the Government of Benue State of Nigeria for the year ended 31st December, 2018 together with the notes thereon.

1.0 Statement of Accounting Polices

The following are the significant Accounting policies adopted by the Government of Benue State in the preparation of year 2018 financial statements.

1.1 Basis of Accounting

The financial statements have been prepared on the basis consistent with Government Accounting Polices under the historical cost convention and comply with the provisions of the Finance Control and Management Act, using IPSAS cash basis of Accounting.

1.2 Investments

Shares and other Government Investments held under Benue Investment & Property Company Limited are stated at current cost and are under the supervision of the Managing Director/CEO Benue Investment & Property Company LTD.

1.3 Consolidated Revenue Fund

Consolidated Revenue Fund represents the aggregated balance of the revenue and expenditure account after all the recurrent revenue and expenditure for the year have been recognized.

1.4 Assets And Liabilities

Assets and Liabilities are stated at their net values.

1.5 Statutory Allocation / Internally Generated Revenue

Statutory Allocation is made up of revenue collected on monthly basis which represents the state share of the Federation account, Excess Crude Receipts and Internally Generated Revenue are all included in gross statutory allocation and are recognized in the financial statements when received.

1.6 Capital Development Fund

Capital Development Fund represents the aggregated balance of the capital receipts and expenditure for the year have been recognized. It also includes annual transfers from the Consolidated Revenue Fund in line with the amount provided in the annual budget of the State.



Agwaza Iorkpiligh FCNA, FPA, CITN, MCFE
Accountant-General
Benue State.

Audit Certificate

I have audited the Financial Statements of the Government of Benue State of Nigeria for the year ended 31st December, 2018 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.

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, 2018.



Office of the State Auditor-General

State Secretariat,
P.M.B. 102064
Makurdi, Benue State.

Ekirigwe Amos Odege
Auditor-General,
Benue State.

FIVE YEARS FINANCIAL SUMMARY

	Notes	DECEMBER 2018	DECEMBER 2017	DECEMBER 2016	DECEMBER 2015	DECEMBER 2014
		N	N	N	N	N
Receipts						
Statutory Allocations	1	47,741,909,502.64	34,357,113,245.99	22,861,534,254.06	31,565,622,815.00	48,521,349,389.05
Value Added Taxation	1A	12,332,929,496.63	10,912,998,810.19	9,196,063,895.56	8,741,843,196.57	6,870,684,305.92
Non-tax Revenue	1	2,049,698,019.29	1,810,384,915.09	0.00	0.00	0.00
Internally Generated Revenue	1	7,949,341,879.65	6,759,542,376.43	8,744,826,923.65	7,633,317,031.37	8,164,424,380.61
Grants & Reimbursement						-
Excess Crude		1,919,377,686.69	2,553,245,384.52	30,655,388,358.42	4,628,890,499.66	1,823,350,124.61
Internal Loans				17,500,000,000.00	23,415,137,604.19	-
External Loans				-	1,645,849,072.95	-
Proceeds from State Investment				-		-
Total Receipts		71,993,256,584.90	56,393,284,732.22	88,957,813,431.69	77,630,660,219.74	65,379,808,200.19
Payments						
Personal Emoluments	4	32,491,166,714.25	17,262,817,579.77	23,393,913,559.29	33,243,729,950.10	26,519,123,218.29
Over Head Charges	4	28,543,878,179.95	29,969,669,289.77	5,568,496,307.02	12,878,385,293.26	18,490,877,473.46
Consolidated Revenue Fund Charges				21,779,713,271.18	14,868,846,492.75	7,163,457,658.49
Allowances and Social Contribution	4		221,256,451.32	-	-	-
Education Services						
Transport Services						
Health Services						
Subsidies			117,200,000.00	-	-	-
Manufacturing and Industries						
Agricultural & Natural resources:						
Grants & Contribution/LG share of Paris Club		4,750,000,000.00	591,129,916.56			
Power & Rural Electricity Services						
Information & Communication Services						
Housing, Urban & Country Planning Services						
Social Benefits / Pension & Gratuity	4	5,238,954,804.47				
Social Service Dev. Youth & Sport			3,097,480,312.40			
Consolidated Revenue Fund Charges						
General Administration						
Community development						
Total Payments		71,023,999,698.67	51,259,553,549.82	50,742,123,137.49	60,990,961,736.11	52,173,458,350.24
Net increase in investments and current accounts						
Net cash from operating activities		969,256,886.23	5,133,731,182.40	38,215,690,294.20	16,639,698,483.63	13,206,349,849.95

FIVE YEARS FINANCIAL SUMMARY CONT'D

INVESTING ACTIVITIES						
Capital Expenditure - Administrative Sector				26,580,000.00	92,632,998.10	(2,539,924,721.17)
Capital Expenditure - Economic Sector				26,368,854,743.30	4,245,970,645.02	(4,273,703,523.86)
Capital Expenditure - Law and Justice				-	8,999,999.62	-
Capital Expenditure - Regional Development Sector				-	540,424,052.34	-
Properties Investment			(25,253,244.36)			
Capital Expenditure - Social Service Sector				767,000.00	1,259,242,260.23	(10,815,362.49)
Purchase/Construction of Assets (Investment promotion)	5	4,697,048,497.99	(12,492,018,311.96)			
Purchase of Inventories			(313,599,707.60)			
Intangible Assets			(8,000,000.00)			
Net cash from investing activities		4,697,048,497.99	-12,838,871,263.92	26,396,201,743.30	-6,147,269,955.31	(6,824,443,607.52)
FINANCING ACTIVITIES						
Proceed from Loans & other Borrowings (Internal Loans)	3	2,655,204,302.40	-6,743,319,676.48	-8,646,845,080.12	6,825,878,057.24	(10,911,284,422.46)
Proceed from Loans & other Borrowings (External Loans)			-265,521,251.77	-1,898,265,540.37	599,908,518.15	-
Excess Foreign Loan Refund		14,915,372,743.65	8,136,237,738.23			
Budget Support			10,066,000,000.00			
Loan Repayments (Public Debt Charges)		-21,779,906,023.48				
External Loan Repayment	9	-290,343,092.40				
Net cash from financing activities		-4,499,672,069.83	11,193,396,809.98	-10,545,110,620.49	7,425,786,575.39	(10,911,284,422.46)
Net cashflow from all activities		-8,227,463,681.59	11,193,396,809.98	1,274,377,930.41	3,066,641,952.93	(2,029,378,180.03)
Net Increase/Decrease in Cash & its Equivalent			3,488,256,728.46			
Opening Balance (cash/Bank)		7,006,181,574.07	3,517,924,845.61	2,243,546,915.20	-923,095,037.73	-
Closing Balance (Cash/Bank)	7	-1,221,282,107.52	7,006,181,574.07	3,517,924,845.61	2,143,546,915.20	-

Cash flow Statement For The Period Ended 31st December, 2018.

Statement 1

Budget 2018	Inflows	Notes	31st December, 2018	31st December, 2017
			=N=	=N=
56,998,550,000.00	Government Share of FAAC (Statutory Revenue)	1	47,741,909,502.64	34,357,113,245.99
15,000,000,000.00	Government Share of VAT	1A	12,332,929,496.63	10,912,998,810.19
11,204,090,359.00	Tax Revenue	2	7,949,341,879.65	6,759,542,376.43
1,266,560,000.00	Non-Tax Revenue	2	2,049,698,019.29	1,810,384,915.09
12,197,484,613.00	Other Revenue	3	1,919,377,686.69	2,553,245,384.52
174,365,000.00	Total Inflow from Operating Activities		71,993,256,584.90	56,393,284,732.22
10,989,965,258.00	Outflows			
1,595,106,325.00	Personnel Emoluments(Including Allowances)	4	32,491,166,714.25	17,262,817,579.77
20,805,477.00	Social Contribution	4		221,256,451.32
315,460,387.00	Social benefit/Pension & Gratuity	4	5,238,954,804.47	3,097,480,312.40
20,000,000.00	Overhead Cost	4	28,543,878,179.95	29,969,669,289.77
250,000,000.00	Grants & Contribution (Local Govt share of paris club)/SDG		4,750,000,000.00	591,129,916.56
0.00	Subsidies			117,200,000.00
0.00	Total Outflow from Operating Activities		71,023,999,698.67	51,259,553,549.82
4,790,380,807.00	Net Cash Inflow/(Outflow) from Operating Activities			
114,822,768,226.00	CASH FLOW FROM INVESTING ACTIVITIES			
	Outflows			
46,878,623,278.00	Purchase of Inventories			313,599,707.60
0.00	Purchase/Construction of Assets	5	4,697,048,497.99	12,492,018,311.96
3,445,949,633.00	Capital Expenditure - Administrative Sector			0.00
20,748,555,591.00	Capital Expenditure - Economic Sector			0.00
0.00	Capital Expenditure - Social Service Sector			0.00
0.00	Properties Investment			25,253,244.36
0.00	Intangible Assets			8,000,000.00
71,073,128,502.00	Total Outflow from Investing Activities		4,697,048,497.99	12,838,871,263.92
	Net Cash Flow from Investing Activities			12,838,871,263.92
	CASH FLOW FROM FINANCING ACTIVITIES			
	Inflows/Outflows			
	Internal Loans/Budget Support		2,655,204,302.40	10,066,000,000.00
	Excess Foreign Loan Refund		14,915,372,743.65	8,136,237,738.23
	Internal Loans Repayment	6	-21,779,906,023.48	6,743,319,696.48
	External Loans Repayment	9	(290,343,092.40)	265,521,251.77
	Net Cash Flow From Activities		(4,499,672,069.83)	11,193,396,809.98
	Net Cash Flow From All Activities		(8,227,463,681.59)	3,488,256,728.46
	Openining Balance (Cash/Bank)		7,006,181,574.07	3,517,924,845.61
	Closing Balance (Cash/Bank)	7	(1,221,282,107.52)	7,006,181,574.07

Consolidated Statement of Financial Position (Balance Sheet) For The Period Ended 31st December, 2018.

Statement 2

Actual 2017		Notes	31ST DEC, 2018	31ST DEC, 2017
	ASSETS		₦	₦
7,006,181,574.07	Cash/Bank Balance	7	- 1,221,282,107.52	7,006,181,574.07
8,000,000.00	Current Assets - Social			8,000,000.00
	INVESTMENT			
313,599,707.60	Inventories		313,599,707.60	313,599,707.60
5,242,374,109.00	Benue Investment and Property Company Ltd	8	5,242,374,109.00	5,242,374,109.00
12,492,018,311.96	Non Current Assets - Propert, Plant & Equipment		17,189,066,809.95	12,492,018,311.96
25,253,244.36	Investment Property			25,253,244.36
70,458,497,992.12	Operating Liabilities Over Assets		58,439,161,824.21	70,458,497,992.12
95,545,924,939.11	TOTAL ASSETS		79,962,920,343.24	95,537,924,939.11
	LIABILITIES			
20,588,541,442.39	Capital Development Fund		6,032,302,410.48	20,588,541,442.39
35,798,313,072.93	Accrued Expenses			35,798,313,072.93
39,159,070,423.79	Domestic Debt(Including Pension & Gratuity)	6	62,361,457,125.96	39,159,070,423.79
	Foreign Loan Balance	9	11,569,160,805.80	
95,545,924,939.11	TOTAL LIABILITIES		79,962,920,342.24	95,545,924,939.11

Statement of Consolidated Revenue Fund For The Period Ended 31st December, 2018.

STATEMENT 3

Actual 2017	Item	Budget 2018	Actual 2018	Variance
	Receipts			
34,357,113,245.99	Government Share of FAAC (Excluding VAT)	56,998,550,000.00	47,741,909,502.64	9,256,640,497.36
10,912,998,810.19	Value Added Tax	15,000,000,000.00	12,332,929,496.63	2,667,070,503.37
6,759,542,376.43	Direct Taxes	11,204,090,359.00	7,970,930,611.21	3,233,159,747.79
99,296,136.25	Licences	1,266,560,000.00	81,749,839.11	1,184,810,160.89
1,169,627,117.14	Fees	12,197,484,613.00	1,320,805,998.24	10,276,869,487.76
14,580,943.95	Fines	174,365,000.00	25,196,092.12	149,168,907.88
273,619,059.63	sales	10,989,965,258.00	451,396,628.42	10,538,568,629.58
106,327,394.39	Earnings	1,595,106,325.00	40,540,107.63	1,554,566,217.37
20,910,708.54	Rents of Government Properties	20,805,477.00	103,000.00	20,702,477.00
69,392,516.95	Rents of Lands & Others	315,460,387.00	101,866,349.23	213,594,037.77
2,000.00	Investment Income	20,000,000.00	6,449,822.98	13,550,177.02
	Excess Foreign Loan Refund Paris Clujb		14,915,372,743.65	
56,629,038.24	Interest Income	250,000,000.00	1,450.00	249,998,550.00
10,066,000,000.00	Internal Loan	0.00	2,655,204,302.40	(3,385,259,522.85)
8,136,237,738.23	Transfer From CDF	0.00	3,240,072,091.20	(3,530,415,183.60)
2,553,245,384.52	Gain/Loss on Exchange Transaction	4,790,380,807.00	1,919,377,686.69	2,871,003,120.31
74,595,522,470.45	TOTAL	114,822,768,226.00	92,803,905,722.15	35,314,027,807.65
	Payments			
17,262,817,579.77	Salaries & Wages	46,878,623,278.00	32,491,166,714.25	14,387,456,563.75
3,097,480,312.40	Social Benefits/Pension & Gratuity	3,445,949,633.00	5,238,954,804.47	3,245,949,633.00
29,969,671,511.77	Overhead Cost	20,748,555,591.00	28,543,878,179.95	(6,317,887,439.94)
591,129,916.56	Grants & Contribution - Local Govt share of paris club/SDG	0.00	4,750,000,000.00	(4,500,000,000.00)
16,327,125,710.38	Internal Loan Repayment/Direct Deductions from FAAC		21,779,906,023.48	(15,251,130,673.16)
67,248,225,030.88	TOTAL	71,073,128,502.00	92,803,905,722.15	(8,435,611,916.35)

Capital Development Fund For The Period Ended 31st December, 2018.

STATEMENT 4

Actual 2017	<u>Item</u>	Budget 2018	Actual 2018	Variance
17,092,286,935.93	OPENINIG BALANCE	0.00	20,588,541,442.39	-20,588,541,442.39
17,092,286,935.93	TOTAL RECEIPTS	0.00	20,588,541,442.39	(20,588,541,442.39)
	Expenditure:			0.00
313,599,707.60	Inventories	0.00	0.00	0.00
12,492,018,311.96	Purchase/Construction of Assets	81,970,813,070.00	4,697,048,497.99	77,273,764,572.01
	Transfer to CRF	0.00	3,240,072,091.20	(3,240,072,091.20)
	Direct Deduction from FAAC		6,619,118,442.72	
	TOTAL	0.00	14,556,239,031.91	(14,556,239,031.91)
12,805,618,019.56	CLOSING BALANCE	81,970,813,070.00	6,032,302,410.48	75,938,510,659.52

Note 1: Federal Allocation Accounts Committee for The Period Ended 31st December, 2018.

MONTH	NET RECEIPT	STATUTORY REVENUE(110101)	DEDUCTED AT SOURCE
JANUARY	3,191,723,143.79	3,740,621,102.18	548,897,958.39
FEBUARY	3,314,963,980.26	3,863,861,918.65	548,897,958.39
MARCH	2,787,094,801.37	3,335,992,759.76	548,897,958.39
APRIL	3,595,958,115.75	4,144,856,074.14	548,897,958.39
MAY	3,482,790,120.81	4,031,688,079.20	548,897,958.39
JUNE	3,648,503,915.40	4,195,401,873.79	548,897,958.39
JULY	3,493,215,231.81	4,047,503,680.54	554,288,448.73
AUGUST	3,569,189,843.04	4,123,478,291.77	554,288,448.73
SEPTEMBER	3,396,129,293.72	3,950,417,742.45	554,288,448.73
OCTOBER	3,711,797,841.25	4,266,086,089.98	554,288,448.73
NOVEMBER	3,669,543,823.64	4,213,832,272.37	554,288,448.73
DECEMBER	3,273,881,189.08	3,828,169,617.81	554,288,448.73
Total	41,134,791,299.92	47,741,909,502.64	6,619,118,442.72

NOTE 1A: Value Added TAX (VAT)

MONTH	VAT (110102)
JANUARY	1,085,956,352.27
FEBUARY	994,664,948.75
MARCH	928,703,407.46
APRIL	961,867,697.20
MAY	1,054,635,239.85
JUNE	946,586,940.11
JULY	891,925,935.93
AUGUST	1,274,741,766.00
SEPTEMBER	880,506,233.78
OCTOBER	1,167,278,482.37
NOVEMBER	1,021,431,659.56
DECEMBER	1,124,630,833.35
Total	12,332,929,496.63

Note 2: Tax Revenue and Non-Tax Revenue for the Period to 31st December, 2018

ECONOMIC	SOURCE OF REVENUE	Actual	Budget 2018	Variance
012300100100	Ministry of Information and Orientation			
120201	LICENSES - GENERAL		60,000.00	60,000.00
12020109	Registration of Voluntary Organizations-Registration of Public Relations Consultants/Newspaper Stand		60,000.00	60,000.00
120204	FEES - GENERAL	2,275,000.00	1,000,000.00	-1,275,000.00
12020436	Bill Board Advertisement Fees/Mobile Advertisement	2,275,000.00	1,000,000.00	-1,275,000.00
120206	SALES - GENERAL	29,000.00	15,500,000.00	15,471,000.00
12020619	Sales of Flags/Potraits - Banner	15,000.00	500,000.00	485,000.00
12020621	Sales of Government Panapharella (Flags, Portraits, Art Works etc)	14,000.00	15,000,000.00	14,986,000.00
120207	EARNINGS - GENERAL		2,700,000.00	2,700,000.00
12020705	Earnings from the Use of Government Halls/Others		1,000,000.00	1,000,000.00
12020705	Earnings from the Use of Government Halls/Others-Video coverage		500,000.00	500,000.00
12020705	Earnings from the Use of Government Halls/Others-PAS*		1,000,000.00	1,000,000.00
12020711	Earnings from Commercial Activities - Use of Camera		200,000.00	200,000.00
140701	EXTRAORDINARY ITEMS		500,000,000.00	500,000,000.00
14070102	Unspecified Revenue-(Concession of Benue Tv to Private Partners		500,000,000.00	500,000,000.00
TOTAL		2,304,000.00	519,260,000.00	516,956,000.00
12305500100	Government Printing Department			
120206	SALES - GENERAL	118,000.00	15,000,000.00	14,882,000.00
12020601	Sales of Journal & Publications (Law Gazzette, White Paper)	74,000.00	4,000,000.00	3,926,000.00
12020602	Sales of Books - DVA Books, Log Books, Cash Books etc.		7,000,000.00	7,000,000.00
12020616	Sales of Forms - APER Form, Leave Form, File Jacket, Headed Paper, Tarry Card, Store Requisition, BNT, Record of Servcie	44,000.00	4,000,000.00	3,956,000.00
TOTAL		118,000.00	15,000,000.00	14,882,000.00
12300400100	Radio Benue Corporation			
120206	SALES - GENERAL	11,842,010.00	40,000,000.00	28,157,990.00
12020621	Sales of Commercials: Airtime/Jingles, News, Sponsored Programmes, Announcements, etc	11,842,010.00	40,000,000.00	28,157,990.00
TOTAL		11,842,010.00	40,000,000.00	28,157,990.00
12400100100	Bureau of Internal Affairs and special services			
120204	FEES - GENERAL	1,072,500.00	500,000.00	-572,500.00
12020428	Fire Safety Certificate Fees	521,500.00		-521,500.00
12020466	Indigenship Registration Fees	551,000.00	500,000.00	-51,000.00
120201	LICENSES - GENERAL	42,950.00	500,000.00	457,050.00
12020137	Trade Permit Licenses	42,950.00	500,000.00	457,050.00
TOTAL		1,115,450.00	1,000,000.00	-115,450.00
11103800100	Christian Pilgrims Welfare Board (CPWB)			
120204	FEES - GENERAL		3,640,700.00	3,640,700.00
12020420	Pilgrims Welfare Fees (Self Sponsorship)		3,640,700.00	3,640,700.00
120206	SALES - GENERAL	508,000.00	4,450,000.00	3,942,000.00
12020615	Sales of Uniforms		3,850,000.00	3,850,000.00
12020616	Sales of Forms	508,000.00	600,000.00	92,000.00
TOTAL		508,000.00	8,090,700.00	7,582,700.00
14000100100	Office of The Auditor-General of The State			
120204	FEES - GENERAL	215,000.00	100,000.00	-115,000.00
12020430	Professional Registration Fees/Renewal	215,000.00	100,000.00	-115,000.00
TOTAL		215,000.00	100,000.00	-115,000.00
11102100200	Liaison Office Lagos			
120206	SALES - GENERAL	1,135,550.00	1,200,000.00	64,450.00
12020606	Sales of Forms- State Origin	1,135,550.00	1,200,000.00	64,450.00
TOTAL		1,135,550.00	1,200,000.00	64,450.00

Tax Revenue and Non-Tax Revenue for the Period to 31st December, 2018 Cont'd

11102100400	Liaison Office Abuja/Lodge			
120206	SALES - GENERAL	643,000.00	4,500,000.00	3,857,000.00
12020616	Sales of Forms (Certificate of State Origin)	643,000.00	4,500,000.00	3,857,000.00
TOTAL		643,000.00	4,500,000.00	3,857,000.00
21500100100	Ministry of Agriculture and Natural Resources			
120101	PERSONNEL TAXES	18,217,600.00	700,000,000.00	681,782,400.00
12010108	Livestock Tax	18,217,600.00	700,000,000.00	681,782,400.00
120201	LICENSES - GENERAL	19,994,403.84	697,000,000.00	677,005,596.16
12020116	Cattle Dealer Licenses		60,000,000.00	60,000,000.00
12020116	Produce Merchant Registration	17,389,403.84	20,000,000.00	2,610,596.16
12020116	Transporters Registration/Rent/Tax	250,000.00	80,000,000.00	79,750,000.00
12020116	Butcher Reg./Renewal of Licenses/Abattoir	1,180,000.00	4,000,000.00	2,820,000.00
12020116	Meat Cold Room Licenses		4,000,000.00	4,000,000.00
12020117	Dried Fish & Meat Licenses	100,000.00	7,000,000.00	6,900,000.00
12020118	Pet (Dog) Licenses		8,000,000.00	8,000,000.00
12020119	Fishing Permits		7,000,000.00	7,000,000.00
12020122	Produce Buying Licenses	1,000,000.00	500,000,000.00	499,000,000.00
12020137	Traders' Tax		3,000,000.00	3,000,000.00
12020137	Buyers' Tax	75,000.00	4,000,000.00	3,925,000.00
120204	FEES - GENERAL	120,627,949.49	221,500,000.00	100,872,050.51
12020425	Disinfection of Produce Fees		90,000,000.00	90,000,000.00
12020425	Livestock Inspection Fees	2,986,500.00	3,500,000.00	513,500.00
12020425	Registration of Slaughter Houses		3,000,000.00	3,000,000.00
12020425	Registration of Feed Mill/Input Shops		2,000,000.00	2,000,000.00
12020446	Agricultural/Vetinary Services Fees		6,000,000.00	6,000,000.00
12020447	Land Use Fees		7,000,000.00	7,000,000.00
12020450	Inspection Fee/Produce BNS	117,141,449.49	110,000,000.00	-7,141,449.49
	Hide/Skin in Transit/Export	500,000.00		-500,000.00
120206	SALES - GENERAL	63,050.00	261,000,000.00	260,936,950.00
12020605	Sales of Vaccines		500,000.00	500,000.00
12020608	Sales of Improved Seeds/Chemical	63,050.00	3,000,000.00	2,936,950.00
12020608	Sales of Herbicides		1,500,000.00	1,500,000.00
12020608	Sales of Home Economic Products		1,000,000.00	1,000,000.00
12020609	Proceeds from Sales of Farm Produce		3,000,000.00	3,000,000.00
12020612	Proceeds form Sales of Drugs & Medications		2,000,000.00	2,000,000.00
12020620	Sales of Agricultural Equipment		250,000,000.00	250,000,000.00
120207	EARNINGS - GENERAL		238,200,000.00	238,200,000.00
12020708	Earnings from Agricultural Produce		238,200,000.00	238,200,000.00
TOTAL		158,903,003.33	2,117,700,000.00	1,958,796,996.67
21502100100	Akperan Orshi College of Education Yandev.			
120201	LICENSES - GENERAL		4,500,000.00	4,500,000.00
12020126	Tractor Hiring Services		4,500,000.00	4,500,000.00
120204	FEES - GENERAL	16,483,240.00	253,022,000.00	236,538,760.00
12020452	School Tuition/Registration/Examination Fees - Undergraduate	15,034,380.00	236,370,000.00	221,335,620.00
12020453	Applications Fees/Academic Transcript/Cert. Verification/Statement of Result/Issuance of Certificate/Screening Fee/Others	1,448,860.00	16,652,000.00	15,203,140.00
120206	SALES - GENERAL	80,060,560.00	33,725,000.00	-46,335,560.00
12020603	Sales of I.D. Cards		3,575,000.00	3,575,000.00
12020608	Sales of Improved Seeds/Chemical (citrus & fertilizer)		13,500,000.00	13,500,000.00
12020609	Proceeds from Sales of Farm Produce (Livestock)	170,150.00	16,650,000.00	16,479,850.00
	Sales of Forms/Acceptance Fee	79,890,410.00		-79,890,410.00
120207	EARNINGS - GENERAL	324,000.00	5,080,000.00	4,756,000.00
12020708	Earnings from Agricultural Produce		5,080,000.00	5,080,000.00
	Hostel Accommodation	324,000.00		-324,000.00
TOTAL		96,867,800.00	296,327,000.00	199,459,200.00

Tax Revenue and Non-Tax Revenue for the Period to 31st December, 2018 Cont'd

23600100100	Ministry of Arts, Culture and Tourism			
120207	EARNINGS - GENERAL	995,000.00	100,000,000.00	99,005,000.00
12020709	Earnings from Tourism/Culture/Arts Centers/Parks	995,000.00	100,000,000.00	99,005,000.00
TOTAL		995,000.00	100,000,000.00	99,005,000.00
22000100100	Ministry of Finance			
120204	FEES - GENERAL	111,765,874.88	537,438,600.00	425,672,725.12
12020417	Contractor Registration Fees	2,063,000.00	21,116,000.00	19,053,000.00
12020427	Tender Fees/Contract Processing	108,448,774.88	500,000,000.00	391,551,225.12
12020479	Contract Registration Form	34,000.00	422,300.00	388,300.00
12020480	Renewal of Works Registration Certificate	980,100.00	14,600,300.00	13,620,200.00
12020481	Issuance of New Award Letter	240,000.00	1,000,000.00	760,000.00
12020482	Contract Through Power of Attorney		300,000.00	300,000.00
120206	SALES - GENERAL	1,899,565.45	15,000,000.00	13,100,434.55
12020604	Sales of Stores/Scraps/Unservicable Items/Motor Vehicles/25% Earnings of Revenue Turnover of Parastatals	1,899,565.45	15,000,000.00	13,100,434.55
TOTAL		113,665,440.33	552,438,600.00	438,773,159.67
22000800100	Benue State Internal Revenue Service (BIRS)			
120101	PERSONNEL TAXES	7,949,341,879.65	9,028,000,000.00	1,078,658,120.35
12010101	Personnel Taxes (e.g. PAYE)	7,353,194,624.40		646,805,375.60
12010104	Stamp Duty	6,984,050.00		-984,050.00
12010105	Pool Betting Tax	4,400.00		995,600.00
12010106	Development Tax/Levy	15,096,940.57		-9,096,940.57
12010107	Capital Gain Tax	2,694,010.00	12,000,000.00	9,305,990.00
12010109	Other Service Taxes (Direct Assessment/WHT)	563,277,569.68	1,000,000,000.00	436,722,430.32
12010109	Other Service Taxes (Hotel Occupancy/Entertainment /Presumptive Tax)	8,090,285.00	3,000,000.00	-5,090,285.00
120201	LICENSES - GENERAL	41,884,475.03	126,000,000.00	84,115,524.97
12020114	Cart Licenses (Hackney Permit)	2,922,000.03	5,000,000.00	2,077,999.97
12020114	Cart Licenses (Motorcycle Hackney Permit)		1,000,000.00	1,000,000.00
12020132	Motor Vehicle Licenses (Insurance/SMS, Roof Rack)	32,820,600.00	60,000,000.00	27,179,400.00
12020133	Driver's Licenses/Learners permit	6,141,875.00	60,000,000.00	53,858,125.00
120204	FEES - GENERAL	7,241,065.87	12,400,000.00	5,158,934.13
12020439	Agency Fees/Processing Fees, TCC	4,532,715.86	10,000,000.00	5,467,284.14
12020445	Change of Ownership Fees/Proof of Ownership	2,708,350.01	2,400,000.00	-308,350.01
120205	FINES - GENERAL	4,709,692.12	125,000,000.00	120,290,307.88
12020501	Fines/Penalties/Miscellaneous	4,709,692.12	125,000,000.00	120,290,307.88
120206	SALES - GENERAL	111,915,925.01	281,000,000.00	169,084,074.99
12020601	Sales of Journal & Publications (Revenue Law - Gazette)	22,500.00	1,000,000.00	977,500.00
12020602	Sales of Books (Road Traffic Reg/Reg. Booklets)	3,376,400.00	50,000,000.00	46,623,600.00
12020602	Sales of Books (Certificate of Road Worthiness)	19,444,175.01	30,000,000.00	10,555,824.99
12020620	Sales of Other Government Properties (Plate Numbers & New Regn.)/Dealership License	89,072,850.00	200,000,000.00	110,927,150.00
120212	INTEREST EARNED	6,449,822.98	200,000,000.00	193,550,177.02
12021211	Interest on Tax Defaulters	6,449,822.98	200,000,000.00	193,550,177.02
TOTAL		8,121,542,860.66	9,772,400,000.00	1,650,857,139.34
23600400100	Benue State Council For Arts and Culture			
120207	EARNINGS - GENERAL	50,000.00	5,000,000.00	4,950,000.00
12020709	Earnings from Tourism/Culture/Arts Centers/Box Collection	50,000.00	5,000,000.00	4,950,000.00

Tax Revenue and Non-Tax Revenue for the Period to 31st December, 2018 Cont'd

25200100100	Ministry of Water Resources and Environment			
120204	FEES - GENERAL	23,010,220.00	245,000,000.00	221,989,780.00
12020430	Professional Registration Fees - Power Saw		20,000,000.00	20,000,000.00
12020431	Environmental Impact Assessment Fees-Filling Stations, Hotels, etc		110,000,000.00	110,000,000.00
12020436	Bill Board Advertisement Fees	1,200,000.00	5,000,000.00	3,800,000.00
12020448	Development Levies/Environmental Dev. Charges	869,000.00		-869,000.00
12020451	Timber & Forest Fees (Forestry Merchant)	20,941,220.00	110,000,000.00	89,058,780.00
TOTAL		23,010,220.00	245,000,000.00	221,989,780.00
25210400100	Benue State Environmental Sanitation Authority			
120204	FEES - GENERAL		8,160,000.00	8,160,000.00
12020431	Environmental Impact Assessment Fees		60,000.00	60,000.00
12020441	Laboratory Fees - Distilled Water		400,000.00	400,000.00
12020441	Laboratory Fees - Physical Analysis		300,000.00	300,000.00
12020441	Laboratory Fees - Chemical Analysis		300,000.00	300,000.00
12020441	Laboratory Fees - Biological Analysis		300,000.00	300,000.00
12020441	Laboratory Fees - Air Quality Monitoring		500,000.00	500,000.00
12020444	Burial Fees		300,000.00	300,000.00
12020449	Business/Trade Operating Fees (Refuse Rate)		6,000,000.00	6,000,000.00
120205	FINES - GENERAL	8,235,200.00	33,840,000.00	25,604,800.00
12020504	Sanitation Fees		10,000,000.00	10,000,000.00
12020505	Street Obstruction Fees		100,000.00	100,000.00
12020506	Failure to Participate in Monthly Environment Exercise		300,000.00	300,000.00
12020507	Tariff on Refuse Rate/Litter Bin on Commercial Vehicles	8,235,200.00	12,000,000.00	3,764,800.00
12020508	Public Toilets		300,000.00	300,000.00
12020509	Environmental Development Charges		10,640,000.00	10,640,000.00
12020510	Abandon Vehicle on Street		300,000.00	300,000.00
12020511	Fumigation Services		200,000.00	200,000.00
TOTAL		8,235,200.00	42,000,000.00	33,764,800.00
25210200100	Benue State Water Board			
120209	RENT ON LAND & OTHERS - GENERAL		2,000,000.00	2,000,000.00
12020905	Lease Rental		2,000,000.00	2,000,000.00
120207	EARNINGS - GENERAL	15,625,205.00	25,000,000.00	9,374,795.00
12020711	Earnings from Commercial Activities (Sale of Water)	15,625,205.00	25,000,000.00	9,374,795.00
TOTAL		15,625,205.00	27,000,000.00	11,374,795.00
25210300100	Benue State Rural Water Supply and Sanitation Agency			
120207	EARNINGS - GENERAL	176,050.00		-176,050.00
12020703	Earnings from Hire of Plants & Equipment/Drilling Operation	10,000.00		-10,000.00
12020703	Earnings from Processing Fee/Water Quality Analysis	166,050.00		-166,050.00
TOTAL		176,050.00		-176,050.00
23400100100	Ministry of Works, Transport and Energy			
120204	FEES - GENERAL		50,010,000.00	50,010,000.00
12020415	Trade Testing Fees (Professional Artisans)		10,000.00	10,000.00
12020447	Land Use Fees (Communication Mast)		50,000,000.00	50,000,000.00
120205	FINES - GENERAL	339,450.00	520,000.00	180,550.00
12020501	Fines/Penalties (VIO, Electricity Poles, Vehicles)	339,450.00	520,000.00	180,550.00
120206	SALES - GENERAL		200,000.00	200,000.00
12020602	Sales of Books (Traffic Law etc)		200,000.00	200,000.00
120207	EARNINGS - GENERAL		250,000.00	250,000.00
12020702	Earnings from Laboratory Services (Soil Lab)		150,000.00	150,000.00
12020715	Maintenance/Repairs Fees (Central Workshop)		100,000.00	100,000.00
120209	RENT ON LAND & OTHERS - GENERAL		240,000.00	240,000.00
12020905	Lease Rental (Fuel Dump)		240,000.00	240,000.00
TOTAL		339,450.00	51,220,000.00	50,880,550.00

Tax Revenue and Non-Tax Revenue for the Period to 31st December, 2018 Cont'd

25305600100	Benue State Urban Development Board			
120204	FEES - GENERAL	25,816,610.01	137,000,000.00	111,183,389.99
12020448	Development Levies		2,000,000.00	2,000,000.00
12020460	Building Plan Approval Fees	25,316,610.01	50,000,000.00	24,683,389.99
12020479	Street Naming Fee/Litter Bins	500,000.00	50,000,000.00	49,500,000.00
12020480	Temporary Planning Permit Fee		20,000,000.00	20,000,000.00
12020481	Billboard/Signage Fee		15,000,000.00	15,000,000.00
	TOTAL	25,816,610.01	137,000,000.00	111,183,389.99
25300200100	Bureau of Rural Development and Cooperatives			
120204	FEES - GENERAL	6,079,500.00	16,486,000.00	10,406,500.00
12020412	Research Testing Fees			
12020442	Association Fees: Registration of Community Dev. Assoc.	10,000.00	1,000,000.00	990,000.00
12020442	Association Fees: Renewal of Community Dev. Assoc.	2,323,000.00	100,000.00	-2,223,000.00
12020442	Association Fees: Printing of Registration Forms for Community Dev. Assoc.		200,000.00	200,000.00
12020442	Association Fees: Registration of Cooperative Societies & Unions	3,679,500.00	15,000,000.00	11,320,500.00
12020442	Association Fees: Renewal of Cooperative Societies & Unions	62,000.00	136,000.00	74,000.00
12020450	Inspection Fees: Audit & Supervision of Cooperative Societies & Unions		50,000.00	50,000.00
12020462	Publication Fees - Renewal of Certificate	5,000.00		-5,000.00
120207	EARNINGS - GENERAL	150,000.00		-150,000.00
	Revenue on Utility	150,000.00		-150,000.00
	TOTAL	6,229,500.00	16,486,000.00	10,256,500.00
026000100	100 Ministry of Lands, Survey & Solid Minerals			
120201	LICENSES	329,900.00	15,000,000.00	14,670,100.00
12010141	Sub-Lease Consent to Mortgage & Assign/Letter of Admin.	329,900.00	15,000,000.00	14,670,100.00
120204	FEES - GENERAL	65,130,947.03	4,530,000,000.00	4,464,869,052.97
12020437	Deeds Registration/Release Fees/Search Fee	1,563,855.92	20,000,000.00	18,436,144.08
12020438	Survey/Planning/Building Fees	12,275,143.53	1,500,000,000.00	1,487,724,856.47
12020447	Land Use Fees (Residential/Commercial)	3,062,532.00		-3,062,532.00
12020453	Applications Fees (Plot of Land)/Re-Grants Application	7,200,652.05	10,000,000.00	2,799,347.95
12020459	Right of Occupancy Fees/Certificate of Occupancy/Re-Certification & Re-Issuance of C of O	41,028,763.53	3,000,000,000.00	2,958,971,236.47
120209	RENT ON LAND & OTHERS - GENERAL	27,291,499.20	155,000,000.00	127,708,500.80
12020908	Rent on Certificate of Occupancy/Ground Rent	27,291,499.20	155,000,000.00	127,708,500.80
	TOTAL	92,752,346.23		4,607,247,653.77
031800400100	Ministry of Justice			
120101	PERSONNEL TAXES			2,000,000.00
12010109	Other Service Taxes (Administration)			2,000,000.00
120204	FEES - GENERAL	3,940,462.62	8,500,000.00	4,559,537.38
12020418	Marriage/Divorce Fees	708,000.00	1,500,000.00	792,000.00
12020430	Professional Registration Fees - Registration of Legal Firm	168,430.00	2,000,000.00	1,831,570.00
12020453	Application Fee - Rent Tribunal	3,064,032.62	5,000,000.00	1,935,967.38
120206	SALES - GENERAL	28,450.00	100,000.00	71,550.00
12020610	Proceeds from Sales of Goods by Public Auctions	28,450.00	100,000.00	71,550.00
	TOTAL	3,968,912.62	10,600,000.00	6,631,087.38
31800700100	High Court of Justice			
120204	FEES - GENERAL	14,735,846.48	35,000,000.00	20,264,153.52
12020401	Court Fees	4,931,194.73	10,000,000.00	5,068,805.27
12020426	Court Summons/Oath Fees (Probate Fees)	9,804,651.75	25,000,000.00	15,195,348.25
120205	FINES - GENERAL	11,911,750.00	15,000,000.00	3,088,250.00
12020502	Court Fines	11,911,750.00	15,000,000.00	3,088,250.00
	TOTAL	26,647,596.48	50,000,000.00	23,352,403.52

Tax Revenue and Non-Tax Revenue for the Period to 31st December, 2018 Cont'd

031801100100	Customary Court of Appeal			
120101	PERSONNEL TAXES			6,565,999.00
12010101	Personnel Taxes (e.g. PAYE)			6,565,999.00
120204	FEES - GENERAL	424,440.70	10,000,000.00	9,575,559.30
12020401	Court Fees/Probate Fees	424,440.70	10,000,000.00	9,575,559.30
TOTAL		424,440.70	16,565,999.00	16,141,558.30
051700100100	Ministry of Education, Science & Technology			
120201	LICENSES - GENERAL	14,377,560.24	1,000,000.00	-13,377,560.24
12020113	Brickmaking/Surface Rents, etc License	800,000.00	500,000.00	-300,000.00
12020135	Private Schools Licenses (Establishment Fees)	8,595,560.24	500,000.00	-8,095,560.24
	TV SAT Users/Toxic Emmission	4,982,000.00		-4,982,000.00
120204	FEES - GENERAL	7,181,700.00	326,750,000.00	319,568,300.00
12020450	Inspection Fees (WAEC/NECO Centre Recognition)	3,000,000.00	30,000,000.00	27,000,000.00
12020453	Applications Fees - Establishment of Schools		500,000.00	500,000.00
12020456	School Tuition/Registration/Maintenance/Examination Fees - Others	4,181,700.00	230,650,000.00	226,468,300.00
12020465	Sports/Recreational Facilities Fees		65,600,000.00	65,600,000.00
120207	EARNINGS - GENERAL		410,000,000.00	410,000,000.00
12020714	Earnings from ICT Services		410,000,000.00	410,000,000.00
TOTAL		21,559,260.24	737,750,000.00	716,190,739.76
51701800100	Benue State Polytechnic Ugbokolo			
120204	FEES - GENERAL	332,643,989.00	696,000,000.00	363,356,011.00
12020448	Development Levies: User Charge Accomodation	165,000.00		79,835,000.00
12020452	School Tuition/Registration/Examination Fees/Acceptance Fee/Certificate - Undergraduate	300,206,529.00	100,000,000.00	-200,206,529.00
12020455	School Tuition/Registration/Examination Fees - Postgraduate	32,272,460.00	500,000,000.00	467,727,540.00
12020457	Affiliation Charges		6,000,000.00	6,000,000.00
12020462	Publication Fees		5,000,000.00	5,000,000.00
12020464	Hospital Service Registration Fees		5,000,000.00	5,000,000.00
120206	SALES - GENERAL	26,600,800.00	28,000,000.00	1,399,200.00
12020616	Sales of Forms	26,600,800.00	28,000,000.00	1,399,200.00
120207	EARNINGS - GENERAL		40,500,000.00	40,500,000.00
12020711	Earnings from Commercial Activities - BENPOCON		40,000,000.00	40,000,000.00
12020712	Hire of Academic Gown/Book of Proceedings/Others		500,000.00	500,000.00
TOTAL		359,244,789.00	764,500,000.00	405,255,211.00
51705700100	Akawe Torkula College of Advanced and Professional Studies, Makurdi			
120204	FEES - GENERAL	24,259,600.00	75,740,000.00	51,480,400.00
12020440	Medical Consultancy Fees - Medical fee	448,000.00	1,300,000.00	852,000.00
12020448	Development Levies	2,210,000.00	6,500,000.00	4,290,000.00
12020450	Inspection Fees - Security Levy	889,300.00	2,600,000.00	1,710,700.00
12020453	Applications Fees - Screening fee IJMBE	586,500.00	1,200,000.00	613,500.00
12020453	Screening fee Diploma	135,000.00	750,000.00	615,000.00
12020453	Processing fee IJMBE	110,000.00	200,000.00	90,000.00
12020453	Processing fee Diploma	28,000.00	250,000.00	222,000.00
12020453	Aptitude test fee IJMBE	634,500.00	1,200,000.00	565,500.00
12020453	Aptitude test fee Diploma	166,750.00	1,250,000.00	1,083,250.00
12020455	School Tuition/Registration/Examination Fees - Others: School Fees IJMBE	11,589,600.00	25,440,000.00	13,850,400.00
12020455	School Tuition/Registration/Examination Fees - Others: School fees Diploma	5,102,950.00	18,750,000.00	13,647,050.00

Tax Revenue and Non-Tax Revenue for the Period to 31st December, 2018 Cont'd

12020455	IJMBE Registration fee		7,200,000.00	7,200,000.00
12020458	Right of Occupancy Fees - Accommodation	1,465,000.00	6,500,000.00	5,035,000.00
12020464	Sports/Recreational Facilities Fees - Sport Levy	894,000.00	2,600,000.00	1,706,000.00
12020503	SALES - GENERAL	2,054,650.00	6,750,000.00	4,695,350.00
12020616	Sales of Forms IJMBE	1,730,950.00	3,750,000.00	2,019,050.00
12020616	Sales of Forms Diploma	323,700.00	3,000,000.00	2,676,300.00
120207	EARNINGS - GENERAL	4,751,500.00	16,800,000.00	12,048,500.00
12020711	Earnings from Commercial Activities - Admission letter IJMBE	651,000.00	1,200,000.00	549,000.00
12020711	Admission letter Diploma		750,000.00	750,000.00
12020711	Processing of Result IJMBE	292,500.00	600,000.00	307,500.00
12020711	Processing of Result Diploma		500,000.00	500,000.00
12020711	Processing of Certificate IJMBE	12,000.00	800,000.00	788,000.00
12020711	Processing of Certificate Diploma		1,250,000.00	1,250,000.00
12020711	Exams Materials	680,000.00	2,600,000.00	1,920,000.00
12020711	Student Handbook	440,000.00	1,300,000.00	860,000.00
12020713	Earnings from Library Services - Library Development	892,000.00	2,600,000.00	1,708,000.00
12020714	Earnings from ICT Services - Internet Levy	892,000.00	2,600,000.00	1,708,000.00
12020715	Maintenance/Repairs Fees - Maintenance Levy	892,000.00	2,600,000.00	1,708,000.00
140701	EXTRAORDINARY ITEMS		6,665,000.00	6,665,000.00
14070102	Passports		457,000.00	457,000.00
14070103	Library		182,800.00	182,800.00
14070104	Hostel Maintenance		91,400.00	91,400.00
14070105	Student Union Government		274,200.00	274,200.00
14070106	I.D Card		457,000.00	457,000.00
14070107	Change of Course		1,600.00	1,600.00
14070108	Academic Gown		164,000.00	164,000.00
14070109	National Health Insurance		2,285,000.00	2,285,000.00
14070110	Group Life Assurance Scheme		2,285,000.00	2,285,000.00
14070111	Resit Exam		147,000.00	147,000.00
14070112	Damages (Scraps)		320,000.00	320,000.00
TOTAL		31,065,750.00	105,955,000.00	74,889,250.00
51701900100	College of Education, Katsina-Ala			
120201	LICENSES - GENERAL	0	0	200,000.00
12020126	Tractor Hiring Services	0	0	200,000.00
120204	FEES - GENERAL	123,847,278.00	498,520,000.00	374,672,722.00
12020427	Tender Fees		1,000,000.00	1,000,000.00
12020442	Association Fees		10,000.00	10,000.00
12020448	Development Levies		47,780,000.00	47,780,000.00
12020449	Business/Trade Operating Fees		10,000.00	10,000.00
12020452	Sch Tuition, Pract Sch, Demo SS/Reg/Exam Fees/Cert/Statement of Result/Screening, Transcript & ID - Others	123,847,278.00	449,220,000.00	325,372,722.00
12020457	Affiliation Charges		500,000.00	500,000.00
120206	SALES - GENERAL	65,861,635.00	4,195,000.00	-61,666,635.00
12020602	Sales of Books		75,000.00	75,000.00
12020603	Sales of I.D Cards	59,000.00	2,810,000.00	2,751,000.00
12020604	Sales of Stores/ Scraps/Unserviceable Items		10,000.00	10,000.00
12020609	Proceeds from Sales of Farm Produce		400,000.00	400,000.00
12020616	Sales of Forms/Admission Acetance Fee	65,802,635.00	900,000.00	-64,902,635.00
120207	EARNINGS - GENERAL		5,314,450.00	5,314,450.00
12020704	Earnings from Use of Government Vehicles		100,000.00	100,000.00
12020707	Earnings from Medical Services		600,000.00	600,000.00
12020712	Hire of Academic Gown/Book of Proceedings/Others		1,018,950.00	1,018,950.00
12020713	Earnings from Library Services		100,000.00	100,000.00

Tax Revenue and Non-Tax Revenue for the Period to 31st December, 2018 Cont'd

12020714	Earnings from ICT Services		3,495,500.00	3,495,500.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL		207,000.00	207,000.00
12020803	Rent on Government Buildings		7,000.00	7,000.00
12020804	Rent on Conference Centres		200,000.00	200,000.00
140701	EXTRAORDINARY ITEMS		39,773,000.00	39,773,000.00
14070102	Unspecified Revenue (Teaching Practice Registration/SIWESS)		39,773,000.00	39,773,000.00
TOTAL		189,708,913.00	548,209,450.00	358,500,537.00
51702100100	College of Education Oju			
120204	FEES - GENERAL	56,787,329.00	256,500,000.00	199,712,671.00
12020427	Tender Fees	2,240,129.00	6,000,000.00	3,759,871.00
12020448	Development Levies	310,000.00	35,000,000.00	34,690,000.00
12020452	School Tuition/Registration/Examination Fees/ Statement of Result/Testimonial/Cert - Undergraduate (NCE	52,215,700.00	145,100,000.00	92,884,300.00
12020453	Applications Fees (Transcript)	63,000.00	15,000,000.00	14,937,000.00
12020456	School Tuition/Registration/Examination Fees - Others	1,445,000.00	54,400,000.00	52,955,000.00
12020458	Unity/Staff/Other School Fees/Levies	513,500.00	1,000,000.00	486,500.00
120206	SALES - GENERAL	6,064,100.00	16,250,000.00	10,185,900.00
12020602	Sales of Books (Handbook)		5,000,000.00	5,000,000.00
12020603	Sales of I.D. Cards		3,000,000.00	3,000,000.00
12020604	Sales of Stores/Scraps/Unserviceable Items		100,000.00	100,000.00
12020611	Proceeds from Sales of Government Vehicles		150,000.00	150,000.00
12020616	Sales of Forms (Admission/Acceptance Letter/Screening Fee)	6,064,100.00	8,000,000.00	1,935,900.00
120207	EARNINGS - GENERAL	664,000.00	19,600,000.00	18,936,000.00
12020701	Earnings from Consultancy Services		5,000,000.00	5,000,000.00
12020705	Earnings from the Use of Government Halls/Others		100,000.00	100,000.00
12020711	Earnings from Commercial Activities		3,000,000.00	3,000,000.00
12020712	Hire of Academic Gown/Book of Proceedings/Hostel Accomodation/Others	20,000.00	1,500,000.00	1,480,000.00
12020714	Earnings from ICT Services	644,000.00	10,000,000.00	9,356,000.00
140701	EXTRAORDINARY ITEMS		15,000,000.00	15,000,000.00
14070102	Unspecified Revenue		15,000,000.00	15,000,000.00
TOTAL		63,515,429.00	307,350,000.00	243,834,571.00
51705600100	Benue State Scholarship Board			
120206	SALES - GENERAL	13,675.00	3,500,000.00	3,486,325.00
12020616	Sales of Forms - Sales/Payment Record Cards/File Jacket	13,675.00	3,500,000.00	3,486,325.00
TOTAL		13,675.00	3,500,000.00	3,486,325.00
51705400100	Benue State Teaching Service Board			
120204	FEES - GENERAL	300,000.00	459,253,500.00	458,953,500.00
12020450	Inspection Fees - Quality Control, Sports Levy			5,000,000.00
12020455	School Tuition/Registration/Examination Fees - Undergraduate		99,100,000.00	99,100,000.00
12020456	School Tuition/Registration/Examination Fees/Maintenance Fee - Others	300,000.00	145,393,500.00	145,093,500.00
12020458	Unity/Staff/Other School Fees/Levies		180,000,000.00	180,000,000.00
12020465	Sports/Recreational Facilities Fees		25,260,000.00	25,260,000.00
12020478	Workshop Fees		4,500,000.00	4,500,000.00
120206	SALES - GENERAL		10,781,333.00	10,781,333.00
12020603	Sales of I.D. Cards		1,501,333.00	1,501,333.00
12020620	Sales of Other Government Properties		9,280,000.00	9,280,000.00
120207	EARNINGS - GENERAL		50,000,000.00	50,000,000.00
12020714	Earnings from ICT Services		50,000,000.00	50,000,000.00
TOTAL		300,000.00	520,034,833.00	519,734,833.00

Tax Revenue and Non-Tax Revenue for the Period to 31st December, 2018 Cont'd

51702100100	Benue State University (BSU), Makurdi			
120101	PERSONNEL TAXES		69,155,544.00	69,155,544.00
12010101	Personnel Taxes		69,155,544.00	69,155,544.00
120204	FEES - GENERAL	99,463,734.00	1,597,764,000.00	1,498,300,266.00
12020417	Contractor Registration Fees - Registration of Contractors/Contract Bidding	2,230,000.00	2,000,000.00	-230,000.00
12020452	School Tuition/Registration/Examination Fees/Sub-degree forms & fees/Sandwich Reg./Post UME App./Adm.	583,920,938.00	1,158,814,800.00	574,893,862.00
12020455	School Tuition/Registration/Examination Fees/PG Fee/PG Forms - Postgraduate	89,596,273.00	250,000,000.00	160,403,727.00
12020456	School Tuition/Registration/Examination Fees/Change of Course/Cert./Statement of Result/Deferment/Remedial	21,057,070.00	178,531,000.00	157,473,930.00
12020458	Unity/Staff/Technica College/Other School Fees/Inter-faculty/Dept. transfer/Inter- University transfer fees/Levies	2,468,580.00	8,418,200.00	5,949,620.00
120206	SALES - GENERAL	810,500.00	1,120,000.00	309,500.00
12020603	Sales of I.D. Cards	387,500.00	120,000.00	-267,500.00
12020604	Sales of Stores/Scraps/Unserviceable Items	423,000.00	1,000,000.00	577,000.00
120207	EARNINGS - GENERAL	1,388,450.00	7,650,000.00	6,261,550.00
12020707	Earnings from Medical Services	119,950.00	150,000.00	30,050.00
12020712	Hire of Academic Gown/Book of Proceedings/Transcript/Receipt Verification Fee/GST Fee/Pre-VTE/Correction of	1,268,500.00	7,500,000.00	6,231,500.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL		9,668,477.00	9,668,477.00
12020801	Rent on Government Quarters		9,668,477.00	9,668,477.00
120210	REPAYMENTS - GENERAL		17,180,400.00	17,180,400.00
12021004	Motor Vehicle Refurbishing Loan		17,180,400.00	17,180,400.00
140701	EXTRAORDINARY ITEMS		96,820,300.00	96,820,300.00
14070102	Unspecified Revenue		96,820,300.00	96,820,300.00
TOTAL		701,471,811.00	1,799,358,721.00	1,097,886,910.00
51700900100	Benue State Examinations Board			
120204	FEES - GENERAL	216,443,900.00	122,000,000.00	-94,443,900.00
12020453	Applications Fees	920,000.00	10,000,000.00	9,080,000.00
12020456	School Tuition/Registration/Examination Fees - Others (First School Leaving Certificate)	1,334,000.00	70,000,000.00	68,666,000.00
12020456	School Tuition/Registration/Examination Fees - Others (BECE Fees)	20,024,400.00	15,000,000.00	-5,024,400.00
12020456	School Tuition/Registration/Examination Fees - Others (MOCK Fee/EBECE Fee/Resit)	387,000.00	25,000,000.00	24,613,000.00
12020456	School Tuition/Reg/Exam Fees - Others (Federal Craft Fee)	193,778,500.00	2,000,000.00	-191,778,500.00
TOTAL		216,443,900.00	122,000,000.00	-94,443,900.00
51700300100	Benue State Universal Basic Education Board (SUBEB)			
120101	PERSONNEL TAXES	3,371,131.56		-3,371,131.56
12010101	Personnel Taxes (e.g PAYE) State	3,371,131.56		-3,371,131.56
120204	FEES - GENERAL		5,000,000.00	5,000,000.00
12020453	Application Fees (Bidding)		5,000,000.00	5,000,000.00
TOTAL		3,371,131.56	5,000,000.00	1,628,868.44
52100100100	Ministry of Health and Human Services			
120201	LICENSES - GENERAL	4,952,550.00	45,000,000.00	40,047,450.00
12020136	Health Facilities Licenses (Registration/renewal of Clinics)	4,952,550.00	45,000,000.00	40,047,450.00
120204	FEES - GENERAL	36,330,251.05	10,000,000.00	-26,330,251.05
12020452	School Tuition/Registration/Examination Fees/Hostel Dues/Renewal/Admission Form/Dev/Maintenance Levy -	30,255,350.00	10,000,000.00	-20,255,350.00
	Hospital Service Charges/Others (Cards, Consultancy, Ante-natal, Maternity, OPD and Wards)	6,074,901.05		-6,074,901.05
	SALES - GENERAL	9,036,066.51		-9,036,066.51
	Proceeds from Sales of Drugs and Medication	9,036,066.51		-9,036,066.51
	EARNINGS - GENERAL	4,360,000.10		-4,360,000.10
	Earnings from Laboratory Services	4,360,000.10		-4,360,000.10
TOTAL		54,678,867.66	55,000,000.00	321,132.34
52110200100	Hospital Management Board			
120204	FEES - GENERAL	17,894,727.06	60,000,000.00	42,105,272.94
12020464	Hospital Service Charges - Admission, Dressing OPD Ambulance Medical Records/Nursing Processing Forms	17,894,727.06	60,000,000.00	42,105,272.94
120206	SALES - GENERAL	14,058,422.57	105,000,000.00	90,941,577.43

Tax Revenue and Non-Tax Revenue for the Period to 31st December, 2018 Cont'd

12020612	Proceeds form Sales of Drugs & Medications (Drug Revolving & Services Units)	14,058,422.57	105,000,000.00	90,941,577.43
120207	EARNINGS - GENERAL	12,607,027.53	120,000,000.00	107,392,972.47
12020702	Earnings from Laboratory Services	10,508,962.53	70,000,000.00	59,491,037.47
12020707	Earnings from Medical Services	2,098,065.00	50,000,000.00	47,901,935.00
TOTAL		44,560,177.16	285,000,000.00	240,439,822.84
52102600100	Benue State University Teaching Hospital (BSUTH)			
120204	FEES - GENERAL	68,926,184.00	328,335,813.00	259,409,629.00
12020412	Research Testing Fees	421,000.00	910,013.00	489,013.00
12020417	Contractor Registration Fees	691,000.00	301,250.00	-389,750.00
12020427	Tender Fees	289,000.00	856,250.00	567,250.00
12020442	Association Fees			
12020458	Unity/Staff/Other School Fees/Levies	70,000.00		-70,000.00
12020464	Hospital Service Charges	66,592,584.00	326,262,050.00	259,669,466.00
12020478	Workshop/Tuition Fees	862,600.00	6,250.00	-856,350.00
120206	SALES - GENERAL	183,000.00	58,093,925.00	57,910,925.00
12020612	Proceeds from Sales of Drugs & Medications	7,000.00	57,943,300.00	57,936,300.00
12020616	Sales of Forms/Sales of Assets/sales o Govt. Building/Recoveries	176,000.00	150,625.00	-25,375.00
120207	EARNINGS - GENERAL	354,500.00	741,875.00	387,375.00
12020704	Earnings from the Use of Government Vehicles	10,000.00	138,750.00	128,750.00
12020705	Earnings from the Use of Government Halls/Library Service/Others	344,500.00	603,125.00	258,625.00
120209	RENT ON LAND & OTHERS - GENERAL	400,000.00	12,828,387.00	12,428,387.00
12020906	Rents on Government Properties	400,000.00	12,828,387.00	12,428,387.00
TOTAL		69,863,684.00	400,000,000.00	330,136,316.00
51700800100	Benue State Library Board			
120205	FINES - GENERAL		5,000.00	5,000.00
12020501	Fines/Penalties		5,000.00	5,000.00
120206	SALES - GENERAL	212,000.00	1,600,000.00	1,388,000.00
12020603	Sales of I.D. Cards	212,000.00	1,600,000.00	1,388,000.00
120207	EARNINGS - GENERAL		10,000.00	10,000.00
12020711	Earnings from Commercial Activities - BINDARY		10,000.00	10,000.00
TOTAL		212,000.00	1,615,000.00	1,403,000.00
53905100200	Bureau of Youth and Sports Development			
120201	LICENSES - GENERAL	168,000.00	300,000.00	132,000.00
12020109	Registration of Voluntary Organizations/Associations	168,000.00	300,000.00	132,000.00
120207	EARNINGS - GENERAL		500,000,000.00	500,000,000.00
12020711	Earnings from Commercial Activities (Lottery Marketing)		500,000,000.00	500,000,000.00
TOTAL		168,000.00	500,300,000.00	500,132,000.00
53905100100	Benue State Sports Council			
120204	FEES - GENERAL		200,000.00	200,000.00
12020465	Sports/Recreational Facilities Fees		200,000.00	200,000.00
120207	EARNINGS - GENERAL	45,500.00	60,000.00	14,500.00
12020705	Earnings from the Use of Government Halls/Stadium Gate Taking/Others	45,500.00	60,000.00	14,500.00
120209	RENT ON LAND & OTHERS - GENERAL	162,000.00	192,000.00	30,000.00
12020906	Rents on Government Properties - Stadium, Shops, Playing Courts, Main Bowl	162,000.00	192,000.00	30,000.00
TOTAL		207,500.00	452,000.00	244,500.00
51400100100	Ministry of Women Affairs and Social Development			
120201	LICENSES - GENERAL		5,000,000.00	5,000,000.00
12020130	Cinematograph Licenses		5,000,000.00	5,000,000.00
120204	FEES - GENERAL	1,293,000.00	2,000,000.00	707,000.00

Tax Revenue and Non-Tax Revenue for the Period to 31st December, 2018 Cont'd

12020424	Accreditation Fees		2,000,000.00	2,000,000.00
12020442	Association Fees/Daycare	1,293,000.00		-1,293,000.00
120207	EARNINGS - GENERAL	317,375.00	10,000,000.00	9,682,625.00
12020720	Earnings from Guest Houses/Pauline Makka Center/Maimuna Kantagora Hostel	317,375.00	10,000,000.00	9,682,625.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	23,000.00	10,000,000.00	9,977,000.00
12020803	Rent on Government Quarters	23,000.00	10,000,000.00	9,977,000.00
120209	RENT ON LAND & OTHERS - GENERAL	1,601,000.00	5,000,000.00	3,399,000.00
12020906	Rents on Government Properties (IBB Square)	1,601,000.00	5,000,000.00	3,399,000.00
TOTAL		3,234,375.00	32,000,000.00	28,765,625.00
	Ministry of Industries, Trade & Investment			
120204	FEES - GENERAL	49,748,817.93	49,348,000.00	-400,817.93
12020409	Weights and Measures Fees - Bags etc		20,000,000.00	20,000,000.00
12020449	Business/trade operating Fees (Registration of Business Fees/Reg. of Commercial Union)	10,932,867.84	20,000,000.00	9,067,132.16
12020479	Haulage Fees/Toll Gate Pass/Charter Fee	34,821,650.09	18,000.00	-34,803,650.09
12020480	Registration/Renewal of Heavy Duty Vehicle	2,080,000.00	5,000,000.00	2,920,000.00
12020481	Trade Fair Fee		2,000,000.00	2,000,000.00
12020482	Private Carriers Fees		300,000.00	300,000.00
12020483	Porters Premises Fee/Loading and Offloading	1,914,300.00	2,000,000.00	85,700.00
12020484	Lease Fee - Benue Fruit, UTECO		30,000.00	30,000.00
120206	SALES - GENERAL		10,001,500,000.00	10,001,500,000.00
12020616	Sales of Forms - For Allocation of Plots at Industrial Layout		1,500,000.00	1,500,000.00
12020620	Sales of Other Government Properties - Moribond Industry		10,000,000,000.00	10,000,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	80,000.00	10,000.00	-70,000.00
12020803	Rent on Government Buildings - UTC, Warehouses, Modern	70,000.00		-70,000.00
12020804	Rent on Conference Centres - Office Conference (Medium Scale Industries)	10,000.00	10,000.00	
120209	RENT ON LAND AND OTHERS - GENERAL	72,411,850.03	140,000,000.00	67,588,149.97
12020906	Rent on Government Properties - Modern Market,Open Space,Village Mkt/Interna-	72,411,850.03	140,000,000.00	67,588,149.97
120211	INVESTMENT INCOME	1,450.00	20,000,000.00	19,998,550.00
12021102	Dividend Received - Dividend on Investment (Benue Hotels)	1,450.00	20,000,000.00	19,998,550.00
120212	INTEREST EARNED		50,000,000.00	50,000,000.00
12021211	Interest on Small Scale Industry Credit Scheme		50,000,000.00	50,000,000.00
TOTAL		122,242,117.96	10,260,858,000.00	10,138,615,882.04
012500100100	Office of the Head of Service (HOS)			
140202	OTHER CAPITAL RECEIPTS			400,000,000.00
14020201	Other Capital Receipts to CDF-Monthly Deduction from Occupants of Owner occupier Housing Scheme.		400,000,000.00	400,000,000.00
TOTAL			400,000,000.00	400,000,000.00
011103500100	Local Government Pension Board			
120207	EARNINGS - GENERAL			9,000,000.00
12020711	Earnings from Commercial Activities(Dividend From Shares)		9,000,000.00	9,000,000.00
TOTAL			9,000,000.00	9,000,000.00
11200100100	Benue State House of Assembly			
140701	EXTRAORDINARY ITEMS			6,005,000.00
14070102	Unspecified Revenue-Handsats/Verbatim Report		6,000,000.00	6,000,000.00
14070102	Unspecified Revenue-Vote & Proceedings		5,000.00	5,000.00
TOTAL		0.00	6,005,000.00	6,005,000.00
GRAND TOTAL		9,999,039,898.94	1,577,771,303.00	1,982,779,277.06
	SUMMARY			
1201	Tax Revenue			7,949,341,879.65
1202	Non - Tax Revenue			2,049,698,019.29
TOTAL				9,999,039,898.94

Note 3: Other Revenue

MONTH	EXCHANGE GAIN RATE	ADDITIONAL NNPC	FOREX EQUAL SHARE	BANK CHARGES	TOTAL
JANUARY	0	0.00	0.00	0	0
FEBUARY	0	0.00	0.00	5,172,027.81	5,172,027.81
MARCH	429,881,136.52	0.00	0.00	0	429,881,136.52
APRIL	0.00	0.00	0.00	3,310,085.17	3,310,085.17
MAY	0.00	0.00	0.00	0	0
JUNE	0.00	0	0	345,552,382.80	345,552,382.80
JULY	0	82,499,766.07	172,062,756.83	0.00	254,562,522.90
AUGUST	1,126,788.99	0.00	343,729,024.58	0.00	344,855,813.57
SEPTEMBER	0.00	0.00	0.00	34,791,724.90	34,791,724.90
OCTOBER	5,575,142.02	0.00	0.00	0.00	5,575,142.02
NOVEMBER	0.00	0.00	488,773,188.45	0.00	488,773,188.45
DECEMBER	0.00	0.00	6,903,662.55	0.00	6,903,662.55
TOTAL	436,583,067.53	82,499,766.07	1,011,468,632.41	388,826,220.68	1,919,377,686.69

Note 4: Recurrent Expenditure Performance

011100100100 Government House Administration				
Economic Code	Item of Expenditure	Actual 2018	Budget 2018	Variance
21010101	Salary	106,008,449.51	118,541,228.00	12,532,778.49
21020101	Non Regular Allowances	5,729,265.86	23,708,246.00	17,978,980.14
22020101	Local Travel and Transport: Training	0	1,540,000.00	1,540,000.00
22020102	Local Travel and Transport: Others	346,689,486.50	400,000,000.00	53,310,513.50
22020201	Electricity Charges	38,429,150.00	40,000,000.00	1,570,850.00
22020203	Internet Access Charges	6,401,000.00	10,000,000.00	3,599,000.00
22020204	Satellite Broadcasting Access Charges	96,072,125.00	80,000,000.00	-16,072,125.00
22020205	Water Rates	0	1,848,000.00	1,848,000.00
22020206	Sewage Charges	50,000.00	1,155,000.00	1,105,000.00
22020301	Office Stationaries/Computer Consumables	8,708,700.00	15,000,000.00	6,291,300.00
22020303	Newspapers	709,200.00	785,400.00	76,200.00
22020305	Printing of Non Security Documents	530,500.00	750,000.00	219,500.00
22020306	Printing of Security Documents	1,352,500.00	2,500,000.00	1,147,500.00
22020307	Drugs/Laboratory/Medical Supplies	6,000,000.00	12,000,000.00	6,000,000.00
22020309	Uniforms & Other Clothing	0	1,155,000.00	1,155,000.00
22020311	Food Stuff/Catering Materials Supplies	240,000,000.00	250,000,000.00	10,000,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	146,911,050.00	100,000,000.00	-46,911,050.00
22020402	Maintenance of Office Furniture	1,382,000.00	10,000,000.00	8,618,000.00
22020403	Maintenance of Office Building/Residential Quarters	32,634,750.00	30,000,000.00	-2,634,750.00
22020404	Maintenance of Office/IT Equipments	39,980,000.00	45,000,000.00	5,020,000.00
22020405	Maintenance of Plants/Generators	32,881,000.00	80,000,000.00	47,119,000.00
22020406	Other Maintenance Services	44,415,150.00	80,000,000.00	35,584,850.00
22020411	Maintenance of Communication Equipment	9,910,000.00	15,000,000.00	5,090,000.00
22020501	Local Training	320,000.00	1,155,000.00	835,000.00
22020601	Security Services	44,640,000.00	60,000,000.00	15,360,000.00
22020605	Cleaning & Fumigation Services	2,587,900.00	6,000,000.00	3,412,100.00
22020801	Motor Vehicle Fuel Cost	58,643,600.00	85,000,000.00	26,356,400.00
22020803	Plant/Generator Fuel Cost	143,520,000.00	221,760,000.00	78,240,000.00
22020806	Cooking Gas/Fuel Cost	147,000.00	20,000,000.00	19,853,000.00
22020901	Bank Charges (Other than Interest)	29,787.24	100,000.00	70,212.76
22021001	Refreshment & Meals	29,187,200.00	60,000,000.00	30,812,800.00
22021003	Publicity & Advertisements	177,916,127.20	85,000,000.00	-92,916,127.20
22021004	Medical Expenses - Local	3,566,500.00	4,000,000.00	433,500.00
22021007	Welfare Packages	280,819,652.75	115,500,000.00	-165,319,652.75
22021009	Sporting Activities	1,419,000.00	2,310,000.00	891,000.00
22021014	Annual Budget Expenses & Administration	1,540,000.00	5,000,000.00	3,460,000.00
22021021	Special Days/Celebrations	203,452,040.00	192,500,000.00	-10,952,040.00
22040109	Grants to Communities/NGOs	939,763,104.03	750,000,000.00	-189,763,104.03
Total		3,052,346,238.09	2,927,307,874.00	-125,038,364.09
011100100200 Deputy Governor's Office				
21010101	Salary	5,674,288.00	12,000,000.00	6,325,712.00
21020101	Non Regular Allowances	2,993,480.00	2,400,000.00	-593,480.00
22020101	Local Travel and Transport: Training	1,153,146.00	5,000,000.00	3,846,854.00
22020102	Local Travel and Transport: Others	124,520,825.00	135,000,000.00	10,479,175.00
22020201	Electricity Charges	0	6,000,000.00	6,000,000.00
22020202	Telephone Charges	862,000.00	2,000,000.00	1,138,000.00
22020203	Internet Access Charges	420,000.00	2,500,000.00	2,080,000.00
22020204	Satellite Broadcasting Access Charges	485,400.00	1,500,000.00	1,014,600.00

Recurrent Expenditure Performance Cont'd

22020205	Water Rates	0	500,000.00	500,000.00
22020206	Sewage Charges	0	500,000.00	500,000.00
22020210	Software Charges/Licence Renewal	0	700,000.00	700,000.00
22020301	Office Stationaries/Computer Consumables	4,385,540.00	8,000,000.00	3,614,460.00
22020303	Newspapers	490,000.00	800,000.00	310,000.00
22020304	Magazines & Periodicals	0	800,000.00	800,000.00
22020305	Printing of Non Security Documents	691,500.00	4,500,000.00	3,808,500.00
22020309	Uniforms & Other Clothing	0	2,695,000.00	2,695,000.00
22020311	Food Stuff/Catering Materials Supplies	14,805,500.00	15,000,000.00	194,500.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	29,242,675.00	80,000,000.00	50,757,325.00
22020402	Maintenance of Office Furniture	4,356,500.00	5,000,000.00	643,500.00
22020403	Maintenance of Office Building/Residential Quarters	0	8,000,000.00	8,000,000.00
22020404	Maintenance of Office/IT Equipments	2,673,800.00	6,000,000.00	3,326,200.00
22020405	Maintenance of Plants/Generators	5,710,650.00	6,000,000.00	289,350.00
22020406	Other Maintenance Services	2,905,560.00	3,000,000.00	94,440.00
22020411	Maintenance of Communication Equipment	248,000.00	3,000,000.00	2,752,000.00
22020501	Local Training	399,000.00	5,000,000.00	4,601,000.00
22020601	Security Services	7,225,500.00	10,000,000.00	2,774,500.00
22020605	Cleaning & Fumigation Services	3,358,000.00	5,000,000.00	1,642,000.00
22020801	Motor Vehicle Fuel Cost	19,809,800.00	80,000,000.00	60,190,200.00
22020802	Other Transport Equipment Fuel Cost	2,628,000.00	6,000,000.00	3,372,000.00
22020803	Plant/Generator Fuel Cost	7,832,800.00	12,000,000.00	4,167,200.00
22020806	Cooking Gas/Fuel Cost	0	7,500,000.00	7,500,000.00
22020901	Bank Charges (Other than Interest)	32,812.27	1,000,000.00	967,187.73
22021001	Refreshment & Meals	59,956,125.00	60,000,000.00	43,875.00
22021002	Honorarium & Sitting Allowance	5,621,415.00	6,000,000.00	378,585.00
22021003	Publicity & Advertisements	20,000.00	3,000,000.00	2,980,000.00
22021004	Medical Expenses - Local	1,700,000.00	15,000,000.00	13,300,000.00
22021006	Postages & Courier Services	14,460.00	500,000.00	485,540.00
22021007	Welfare Packages	14,734,825.00	15,000,000.00	265,175.00
22021008	Subscription to Professional Bodies	0	500,000.00	500,000.00
22021009	Sporting Activities	655,258,000.00	760,000,000.00	104,742,000.00
Total		980,209,601.27	1,297,395,000.00	317,185,398.73
012500100100	Office of the Head of Service (HOS)			
21010101	Salary	432,090,032.62	420,000,000.00	-12,090,032.62
21020101	Non Regular Allowances	74,495,540.04	75,851,930.00	1,356,389.96
22020101	Local Travel and Transport: Training	760,000.00	1,540,000.00	780,000.00
22020102	Local Travel and Transport: Others	1,534,600.00	1,540,000.00	5,400.00
22020201	Electricity Charges	0	154,000.00	154,000.00
22020202	Telephone Charges	263,000.00	308,000.00	45,000.00
22020203	Internet Access Charges	350,000.00	385,000.00	35,000.00
22020204	Satellite Broadcasting Access Charges	224,000.00	231,000.00	7,000.00
22020205	Water Rates	206,000.00	231,000.00	25,000.00
22020301	Office Stationaries/Computer Consumables	2,130,000.00	2,310,000.00	180,000.00
22020302	Books	140,000.00	154,000.00	14,000.00
22020303	Newspapers	145,000.00	154,000.00	9,000.00
22020304	Magazines & Periodicals	290,000.00	308,000.00	18,000.00
22020305	Printing of Non Security Documents	723,600.00	770,000.00	46,400.00
22020309	Uniforms & Other Clothing	100,000.00	154,000.00	54,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	2,185,830.00	2,310,000.00	124,170.00

Recurrent Expenditure Performance Cont'd

22020402	Maintenance of Office Furniture	1,527,750.00	1,540,000.00	12,250.00
22020403	Maintenance of Office Building/Residential Quarters	467,200.00	770,000.00	302,800.00
22020404	Maintenance of Office/IT Equipments	1,531,450.00	1,540,000.00	8,550.00
22020405	Maintenance of Plants/Generators	3,202,000.00	3,888,500.00	686,500.00
22020406	Other Maintenance Services	5,000.00	77,000.00	72,000.00
22020411	Maintenance of Communication Equipment	255,000.00	770,000.00	515,000.00
22020501	Local Training	936,000.00	1,540,000.00	604,000.00
22020801	Motor Vehicle Fuel Cost	2,085,580.00	3,080,000.00	994,420.00
22020803	Plant/Generator Fuel Cost	6,112,090.00	7,700,000.00	1,587,910.00
22020901	Bank Charges (Other than Interest)	20,697.31	38,500.00	17,802.69
22021001	Refreshment & Meals	963,450.00	1,500,000.00	536,550.00
22021002	Honorarium & Sitting Allowance	908,000.00	1,854,000.00	946,000.00
22021003	Publicity & Advertisements	0	770,000.00	770,000.00
22021004	Medical Expenses - Local	625,050.00	1,200,000.00	574,950.00
22021006	Postages & Courier Services	0	77,000.00	77,000.00
22021007	Welfare Packages	784,000.00	2,000,000.00	1,216,000.00
22021008	Subscription to Professional Bodies	0	231,000.00	231,000.00
22021021	Special Days/Celebrations	620,000.00	1,200,000.00	580,000.00
Total		535,680,869.97	536,176,930.00	496,060.03
012500500100	Bureau of Manpower Development and Training			
22020102	Local Travel and Transport: Others	5,000.00	1,155,000.00	1,150,000.00
22020103	International Travel and Transport: Training	0	1,540,000.00	1,540,000.00
22020301	Office Stationaries/Computer Consumables	47,500.00	2,310,000.00	2,262,500.00
22020310	Teaching Aids/Instruction Materials	0	1,155,000.00	1,155,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	0	2,310,000.00	2,310,000.00
22020402	Maintenance of Office Furniture	14,000.00	385,000.00	371,000.00
22020403	Maintenance of Office Building/Residential Quarters	0	385,000.00	385,000.00
22020801	Motor Vehicle Fuel Cost	50,000.00	1,155,000.00	1,105,000.00
22020803	Plant/Generator Fuel Cost	10,000.00	385,000.00	375,000.00
22020901	Bank Charges (Other than Interest)	3,500.00	38,500.00	35,000.00
22021001	Refreshment & Meals	0	1,463,000.00	1,463,000.00
22021002	Honorarium & Sitting Allowance	20,000.00	770,000.00	750,000.00
22021003	Publicity & Advertisements	0	154,000.00	154,000.00
22021004	Medical Expenses - Local	0	308,000.00	308,000.00
Total		150,000.00	13,513,500.00	13,363,500.00
012500100400	Bureau of Service Welfare			
22020101	Local Travel and Transport: Training	65,000.00	231,000.00	166,000.00
22020102	Local Travel and Transport: Others	460,000.00	770,000.00	310,000.00
22020201	Electricity Charges	0	115,500.00	115,500.00
22020202	Telephone Charges	16,000.00	77,000.00	61,000.00
22020204	Satellite Broadcasting Access Charges	20,000.00	77,000.00	57,000.00
22020205	Water Rates	50,000.00	385,000.00	335,000.00
22020206	Sewage Charges	0	11,550,000.00	11,550,000.00
22020301	Office Stationaries/Computer Consumables	740,000.00	770,000.00	30,000.00
22020303	Newspapers	50,000.00	115,500.00	65,500.00
22020304	Magazines & Periodicals	30,000.00	130,900.00	100,900.00
22020305	Printing of Non Security Documents	107,900.00	154,000.00	46,100.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	146,700.00	770,000.00	623,300.00
22020402	Maintenance of Office Furniture	137,200.00	385,000.00	247,800.00
22020403	Maintenance of Office Building/Residential Quarters	143,000.00	770,000.00	627,000.00

Recurrent Expenditure Performance Cont'd

22020404	Maintenance of Office/IT Equipments	29,800.00	308,000.00	278,200.00
22020405	Maintenance of Plants/Generators	872,800.00	1,540,000.00	667,200.00
22020406	Other Maintenance Services	130,900.00	770,000.00	639,100.00
22020410	Maintenance of Street Lightings	117,700.00	1,155,000.00	1,037,300.00
22020413	Minor Road Maintenance	10,000.00	231,000.00	221,000.00
22020601	Security Services	0	154,000.00	154,000.00
22020605	Cleaning & Fumigation Services	14,283,000.00	15,400,000.00	1,117,000.00
22020703	Legal Services	350,000.00	1,540,000.00	1,190,000.00
22020801	Motor Vehicle Fuel Cost	242,600.00	308,000.00	65,400.00
22020803	Plant/Generator Fuel Cost	9,325,400.00	15,400,000.00	6,074,600.00
22020901	Bank Charges (Other than Interest)	5,000.00	38,500.00	33,500.00
22021001	Refreshment & Meals	105,000.00	231,000.00	126,000.00
22021002	Honorarium & Sitting Allowance	0	77,000.00	77,000.00
22021003	Publicity & Advertisements	0	154,000.00	154,000.00
22021004	Medical Expenses - Local	0	385,000.00	385,000.00
22021006	Postages & Courier Services	0	15,400.00	15,400.00
22021007	Welfare Packages	535,000.00	1,540,000.00	1,005,000.00
Total		27,973,000.00	55,547,800.00	27,574,800.00
012300100100	Ministry of Information and Orientation			
21010101	Salary	192,548,851.21	205,215,576.00	12,666,724.79
22020101	Local Travel and Transport: Training	0	3,300,000.00	3,300,000.00
22020102	Local Travel and Transport: Others	1,710,000.00	2,200,000.00	490,000.00
22020201	Electricity Charges	0	500,000.00	500,000.00
22020202	Telephone Charges	0	500,000.00	500,000.00
22020203	Internet Access Charges	330,000.00	500,000.00	170,000.00
22020301	Office Stationaries/Computer Consumables	196,000.00	250,000.00	54,000.00
22020305	Printing of Non Security Documents	205,000.00	250,000.00	45,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	145,000.00	1,250,000.00	1,105,000.00
22020402	Maintenance of Office Furniture	0	750,000.00	750,000.00
22020403	Maintenance of Office Building/Residential Quarters	0	750,000.00	750,000.00
22020404	Maintenance of Office/IT Equipments	64,000.00	750,000.00	686,000.00
22020405	Maintenance of Plants/Generators	0	750,000.00	750,000.00
22020501	Local Training	0	500,000.00	500,000.00
22020502	International Training	0	500,000.00	500,000.00
22020702	Information Technology Consulting	0	500,000.00	500,000.00
22020801	Motor Vehicle Fuel Cost	10,000.00	500,000.00	490,000.00
22020803	Plant/Generator Fuel Cost	150,000.00	500,000.00	350,000.00
22020901	Bank Charges (Other than Interest)	0	300,000.00	300,000.00
22021001	Refreshment & Meals	315,000.00	1,000,000.00	685,000.00
22021002	Honorarium & Sitting Allowance	320,000.00	1,000,000.00	680,000.00
22021003	Publicity & Advertisements	28,512,000.00	50,000,000.00	21,488,000.00
22021004	Medical Expenses - Local	0	1,000,000.00	1,000,000.00
22021006	Postages & Courier Services	0	500,000.00	500,000.00
22021007	Welfare Packages	640,000.00	1,000,000.00	360,000.00
Total		225,145,851.21	274,265,576.00	49,119,724.79
012305500100	Government Printing Department			
21010101	Salary	4,194,482.28	4,434,128.00	239,645.72
21020101	Non Regular Allowances	0	886,826.00	886,826.00
Total		4,194,482.28	5,320,954.00	1,126,471.72

Recurrent Expenditure Performance Cont'd

012400100100	Bureau of Internal Affairs and Special Services (BIASS)			
21010101		72,412,476.96	189,754,733.00	117,342,256.04
22020101	Local Travel and Transport: Training	192,000.00	1,000,000.00	808,000.00
22020102	Local Travel and Transport: Others	254,000.00	1,000,000.00	746,000.00
22020201	Electricity Charges	0	300,000.00	300,000.00
22020203	Internet Access Charges	0	200,000.00	200,000.00
22020204	Satellite Broadcasting Access Charges	0	120,000.00	120,000.00
22020301	Office Stationaries/Computer Consumables	107,000.00	200,000.00	93,000.00
22020302	Books	1,000.00	100,000.00	99,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	130,000.00	4,000,000.00	3,870,000.00
22020402	Maintenance of Office Furniture	0	200,000.00	200,000.00
22020403	Maintenance of Office Building/Residential Quarters	0	5,000,000.00	5,000,000.00
22020404	Maintenance of Office/IT Equipments	0	2,000,000.00	2,000,000.00
22020405	Maintenance of Plants/Generators	50,000.00	1,000,000.00	950,000.00
22020406	Other Maintenance Services	0	10,000.00	10,000.00
22020411	Maintenance of Communication Equipment	0	150,000.00	150,000.00
22020501	Local Training	0	1,540,000.00	1,540,000.00
22020601	Security Services	13,286,688.00	30,000,000.00	16,713,312.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,122,273,150.00	14,000,000,000.00	3,877,726,850.00
22020701	Financial Consulting	0	50,000.00	50,000.00
22020702	Information Techonology Consulting	0	50,000.00	50,000.00
22020706	Surveying Services (Boudary)	1,032,000.00	30,000,000.00	28,968,000.00
22020801	Motor Vehicle Fuel Cost	431,000.00	2,500,000.00	2,069,000.00
22020802	Other Transport Equipment Fuel Cost	0	1,232,000.00	1,232,000.00
22020803	Plant/Generator Fuel Cost	0	1,000,000.00	1,000,000.00
22020901	Bank Charges (Other than Interest)	46,256.00	50,000.00	3,744.00
22021001	Refreshment & Meals	0	500,000.00	500,000.00
22021002	Honorarium & Sitting Allowance	0	16,000,000.00	16,000,000.00
22021003	Publicity & Advertisements	0	385,000.00	385,000.00
22021004	Medical Expenses - Local	0	300,000.00	300,000.00
22021021	Special Days/Celebrations(Independence Day and Armed Forces Remembrance Day)	13,000,000.00	15,000,000.00	2,000,000.00
Total		10,223,215,570.96	14,303,641,733.00	4,080,426,162.04
011103700100	Muslim Pilgrims Welfare Board (MPWB)			
21010101	Salary	6,219,677.76	6,363,280.00	143,602.24
Total		6,219,677.76	6,363,280.00	143,602.24
014700100200	Local Government Service Commission			
21010101	Salary	19,373,899.00	21,411,707.00	2,037,808.00
22020301	Office Stationaries/Computer Consumables	225,000.00	616,000.00	391,000.00
22020303	Newspapers	0	61,600.00	61,600.00
22020305	Printing of Non Security Documents	240,000.00	616,000.00	376,000.00
22020313	Production of Reports to Public Accounts Committee	0	100,000.00	100,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	250,000.00	1,000,000.00	750,000.00
22020605	Cleaning & Fumigation Services	185,000.00	462,000.00	277,000.00
22020801	Motor Vehicle Fuel Cost	0	546,700.00	546,700.00
22020803	Plant/Generator Fuel Cost	0	385,000.00	385,000.00
22020901	Bank Charges (Other than Interest)	0	19,250.00	19,250.00
22021001	Refreshment & Meals	100,000.00	770,000.00	670,000.00
Total		20,373,899.00	25,988,257.00	5,614,358.00

Recurrent Expenditure Performance Cont'd

014000100100	Office of the Auditor-General of the State			
21010101	Salary	147,922,715.00	146,100,066.00	-1,822,649.00
21020101	Non Regular Allowances	2,701,548.00	2,701,548.00	0
22020102	Local Travel and Transport: Others	3,277,000.00	3,279,564.00	2,564.00
22020201	Electricity Charges	125,000.00	130,900.00	5,900.00
22020202	Telephone Charges	10,000.00	15,400.00	5,400.00
22020203	Internet Access Charges	30,000.00	38,500.00	8,500.00
22020204	Satellite Broadcasting Access Charges	117,500.00	243,936.00	126,436.00
22020205	Water Rates	83,650.00	115,500.00	31,850.00
22020206	Sewage Charges	13,500.00	38,500.00	25,000.00
22020301	Office Stationaries/Computer Consumables	1,140,850.00	1,155,000.00	14,150.00
22020302	Books	144,500.00	154,000.00	9,500.00
22020304	Magazines & Periodicals	120,000.00	123,200.00	3,200.00
22020305	Printing of Non Security Documents	28,401.00	38,500.00	10,099.00
22020306	Printing of Security Documents	1,527,000.00	1,540,000.00	13,000.00
22020313	Production of Reports to Public Accounts Committee	5,000,000.00	8,500,000.00	3,500,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,470,900.00	1,540,000.00	69,100.00
22020402	Maintenance of Office Furniture	52,500.00	115,500.00	63,000.00
22020403	Maintenance of Office Building/Residential Quarters	59,100.00	77,000.00	17,900.00
22020405	Maintenance of Plants/Generators	9,000.00	77,000.00	68,000.00
22020406	Other Maintenance Services	227,600.00	231,000.00	3,400.00
22020501	Local Training	410,000.00	15,000,000.00	14,590,000.00
22020602	Office Rent	366,000.00	462,000.00	96,000.00
22020605	Cleaning & Fumigation Services	66,500.00	77,000.00	10,500.00
22020701	Financial Consulting	0	30,000,000.00	30,000,000.00
22020709	Auditing of Accounts	0	25,000,000.00	25,000,000.00
22020801	Motor Vehicle Fuel Cost	426,000.00	462,000.00	36,000.00
22020802	Other Transport Equipment Fuel Cost	124,000.00	154,000.00	30,000.00
22020803	Plant/Generator Fuel Cost	60,000.00	77,000.00	17,000.00
22021001	Refreshment & Meals	153,300.00	154,000.00	700
22021003	Publicity & Advertisements	73,400.00	77,000.00	3,600.00
22021004	Medical Expenses - Local	1,130,000.00	1,200,000.00	70,000.00
22021006	Postages & Courier Services	33,800.00	38,500.00	4,700.00
22021007	Welfare Packages	385,000.00	385,000.00	0
Total		167,288,764.00	239,301,614.00	72,012,850.00
011101300200	Bureau of Political - SSG			
22020101	Local Travel and Transport: Training	0	770,000.00	770,000.00
22020102	Local Travel and Transport: Others	0	1,540,000.00	1,540,000.00
22020301	Office Stationaries/Computer Consumables	340,500.00	1,155,000.00	814,500.00
22020305	Printing of Non Security Documents	0	231,000.00	231,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	62,000.00	385,000.00	323,000.00
22020402	Maintenance of Office Furniture	0	231,000.00	231,000.00
22020403	Maintenance of Office Building/Residential Quarters	0	38,500.00	38,500.00
22020404	Maintenance of Office/IT Equipments	33,500.00	77,000.00	43,500.00
22020405	Maintenance of Plants/Generators	0	77,000.00	77,000.00
22020501	Local Training	0	1,155,000.00	1,155,000.00
22020801	Motor Vehicle Fuel Cost	433,000.00	924,000.00	491,000.00
22020803	Plant/Generator Fuel Cost	0	184,800.00	184,800.00
22021001	Refreshment & Meals	231,000.00	231,000.00	0
22021004	Medical Expenses - Local	0	1,078,000.00	1,078,000.00
22021007	Welfare Packages	0	2,310,000.00	2,310,000.00
22021014	Annual Budget Expenses & Administration	0	77,000.00	77,000.00
Total		1,100,000.00	10,464,300.00	9,364,300.00

Recurrent Expenditure Performance Cont'd

011101300100	Office of the Secretary to State Government (SSG)			
21010101	Salary	539,132,343.02	539,132,343.00	-0.02
21020101	Non Regular Allowances	107,826,469.00	107,826,469.00	0
22020101	Local Travel and Transport: Training	3,850,000.00	3,850,000.00	0
22020102	Local Travel and Transport: Others	5,204,000.00	11,550,000.00	6,346,000.00
22020201	Electricity Charges	110,500.00	1,155,000.00	1,044,500.00
22020203	Internet Access Charges	0	1,155,000.00	1,155,000.00
22020204	Satellite Broadcasting Access Charges	15,200.00	38,500.00	23,300.00
22020205	Water Rates	0	77,000.00	77,000.00
22020206	Sewage Charges	0	19,250.00	19,250.00
22020301	Office Stationaries/Computer Consumables	3,080,000.00	3,080,000.00	0
22020305	Printing of Non Security Documents	527,325.00	770,000.00	242,675.00
22020309	Uniforms & Other Clothing	10,000.00	38,500.00	28,500.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	2,277,000.00	2,310,000.00	33,000.00
22020402	Maintenance of Office Furniture	1,126,190.00	1,155,000.00	28,810.00
22020403	Maintenance of Office Building/Residential Quarters	770,000.00	770,000.00	0
22020404	Maintenance of Office/IT Equipments	0	770,000.00	770,000.00
22020405	Maintenance of Plants/Generators	977,305.00	1,155,000.00	177,695.00
22020406	Other Maintenance Services	77,000.00	77,000.00	0
22020501	Local Training	2,863,983.00	3,000,000.00	136,017.00
22020601	Security Services	1,430,600.00	1,540,000.00	109,400.00
22020605	Cleaning & Fumigation Services	7,000.00	231,000.00	224,000.00
22020801	Motor Vehicle Fuel Cost	3,850,000.00	3,850,000.00	0
22020803	Plant/Generator Fuel Cost	2,310,000.00	2,310,000.00	0
22020901	Bank Charges (Other than Interest)	47,425.32	770,000.00	722,574.68
22021001	Refreshment & Meals	7,700,000.00	7,700,000.00	0
22021002	Honorarium & Sitting Allowance	398,535,000.00	250,000,000.00	-148,535,000.00
22021003	Publicity & Advertisements	100,000.00	154,000.00	54,000.00
22021004	Medical Expenses - Local	462,000.00	462,000.00	0
22021006	Postages & Courier Services	0	38,500.00	38,500.00
22021007	Welfare Packages	88,000.00	7,700,000.00	7,612,000.00
22021014	Annual Budget Expenses & Administration	0	154,000.00	154,000.00
22021021	Special Days/Celebrations	200,000,000.00	200,000,000.00	0
22070102	Recurrent Adjustment	88,086,165.00	0	-88,086,165.00
Total		1,370,463,505.34	1,152,838,562.00	-217,624,943.34
011101300300	Bureau of Research and Policy Analysis (REPA) - SSG			
22020101	Local Travel and Transport: Training	0	231,000.00	231,000.00
22020102	Local Travel and Transport: Others	0	500,000.00	500,000.00
22020203	Internet Access Charges	0	385,000.00	385,000.00
22020301	Office Stationaries/Computer Consumables	319,000.00	1,155,000.00	836,000.00
22020302	Books	0	77,000.00	77,000.00
22020303	Newspapers	0	77,000.00	77,000.00
22020305	Printing of Non Security Documents	35,000.00	77,000.00	42,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	134,500.00	385,000.00	250,500.00
22020402	Maintenance of Office Furniture	0	231,000.00	231,000.00
22020404	Maintenance of Office/IT Equipments	0	462,000.00	462,000.00
22020501	Local Training	0	231,000.00	231,000.00
22020801	Motor Vehicle Fuel Cost	330,000.00	385,000.00	55,000.00
22021001	Refreshment & Meals	281,500.00	385,000.00	103,500.00
22021004	Medical Expenses - Local	0	308,000.00	308,000.00
22021006	Postages & Courier Services	0	38,500.00	38,500.00
22021014	Annual Budget Expenses & Administration	0	77,000.00	77,000.00
Total		1,100,000.00	5,004,500.00	3,904,500.00

Recurrent Expenditure Performance Cont'd

011101700100	Office of the Secretary to State Government - (EXCO)			
22020101	Local Travel and Transport: Training	0	115,500.00	115,500.00
22020204	Satellite Broadcasting Access Charges	0	115,500.00	115,500.00
22020301	Office Stationaries/Computer Consumables	1,209,950.00	2,695,000.00	1,485,050.00
22020305	Printing of Non Security Documents	539,790.00	770,000.00	230,210.00
22020801	Motor Vehicle Fuel Cost	749,960.00	770,000.00	20,040.00
22020803	Plant/Generator Fuel Cost	0	385,000.00	385,000.00
22021001	Refreshment & Meals	8,593,550.00	15,400,000.00	6,806,450.00
22021002	Honorarium & Sitting Allowance	1,700,000.00	1,700,000.00	0
22021004	Medical Expenses - Local	290,000.00	385,000.00	95,000.00
22021014	Annual Budget Expenses & Administration	0	77,000.00	77,000.00
Total		13,083,250.00	22,413,000.00	9,329,750.00
011102100200	Benue State Liaison Office, Lagos			
22020101	Local Travel and Transport: Training	770,000.00	770,000.00	0
22020102	Local Travel and Transport: Others	2,485,000.00	1,540,000.00	-945,000.00
22020201	Electricity Charges	184,000.00	184,800.00	800
22020202	Telephone Charges	100,000.00	100,100.00	100
22020203	Internet Access Charges	123,000.00	123,200.00	200
22020205	Water Rates	154,000.00	154,000.00	0
22020206	Sewage Charges	46,000.00	46,200.00	200
22020301	Office Stationaries/Computer Consumables	45,500.00	1,155,000.00	1,109,500.00
22020302	Books	38,500.00	38,500.00	0
22020303	Newspapers	59,950.00	61,600.00	1,650.00
22020304	Magazines & Periodicals	15,400.00	15,400.00	0
22020305	Printing of Non Security Documents	66,000.00	77,000.00	11,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,894,900.00	1,155,000.00	-739,900.00
22020402	Maintenance of Office Furniture	307,700.00	308,000.00	300
22020403	Maintenance of Office Building/Residential Quarters	194,500.00	385,000.00	190,500.00
22020404	Maintenance of Office/IT Equipments	75,000.00	215,600.00	140,600.00
22020405	Maintenance of Plants/Generators	153,500.00	154,000.00	500
22020501	Local Training	230,000.00	231,000.00	1,000.00
22020601	Security Services	77,000.00	77,000.00	0
22020603	Residential Rent	3,500,000.00	3,500,000.00	0
22020605	Cleaning & Fumigation Services	17,000.00	17,000.00	0
22020801	Motor Vehicle Fuel Cost	1,584,200.00	1,309,000.00	-275,200.00
22020803	Plant/Generator Fuel Cost	153,800.00	154,000.00	200
22020901	Bank Charges (Other than Interest)	10,404.98	15,400.00	4,995.02
22021001	Refreshment & Meals	143,950.00	154,000.00	10,050.00
22021003	Publicity & Advertisements	150,000.00	154,000.00	4,000.00
22021004	Medical Expenses - Local	82,000.00	693,000.00	611,000.00
22021007	Welfare Packages	517,100.00	154,000.00	-363,100.00
22021008	Subscription to Professional Bodies	110,000.00	154,000.00	44,000.00
Total		13,288,404.98	13,095,800.00	-192,604.98
011100800100	Benue State Emergency Management Agency (BESEMA)			
21010101	Salary	1,782,496.00	1,929,463.00	146,967.00
22020101	Local Travel and Transport: Training	50,000.00	183,450.00	133,450.00
22020203	Internet Access Charges	0	12,800.00	12,800.00
22020301	Office Stationaries/Computer Consumables	30,000.00	160,000.00	130,000.00
22020803	Plant/Generator Fuel Cost	20,000.00	30,000.00	10,000.00
22021004	Medical Expenses - Local	0	50,000.00	50,000.00
22021007	Welfare Packages	328,000.00	350,000.00	22,000.00
Total		2,210,496.00	2,715,713.00	505,217.00

Recurrent Expenditure Performance Cont'd

014700100100	Benue State Civil Service Commission			
21010101	Salary	5,771,334.00	4,114,192.00	-1,657,142.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	63,000.00	1,000,000.00	937,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	259,750.00	1,000,000.00	740,250.00
22020201	Electricity Charges	568,000.00	2,000,000.00	1,432,000.00
22020203	Internet Access Charges	10,000.00	231,000.00	221,000.00
22020205	Water Rates	3,000.00	77,000.00	74,000.00
22020301	Office Stationaries/Computer Consumables	2,503,150.00	4,000,000.00	1,496,850.00
22020302	Books	45,000.00	154,000.00	109,000.00
22020303	Newspapers	150,000.00	154,000.00	4,000.00
22020304	Magazines & Periodicals	60,000.00	110,880.00	50,880.00
22020305	Printing of Non Security Documents	960,000.00	2,310,000.00	1,350,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,979,000.00	2,310,000.00	331,000.00
22020402	Maintenance of Office Furniture	95,000.00	770,000.00	675,000.00
22020403	Maintenance of Office Building/Residential Quarters	181,900.00	385,000.00	203,100.00
22020404	Maintenance of Office/IT Equipments	250,500.00	385,000.00	134,500.00
22020405	Maintenance of Plants/Generators	423,000.00	1,155,000.00	732,000.00
22020406	Other Maintenance Services	71,300.00	77,000.00	5,700.00
22020601	Security Services	16,300.00	385,000.00	368,700.00
22020801	Motor Vehicle Fuel Cost	1,389,500.00	1,540,000.00	150,500.00
22020802		957,650.00	1,925,000.00	967,350.00
22020901	Bank Charges (Other than Interest)	6,522.00	38,500.00	31,978.00
22021001	Refreshment & Meals	728,750.00	2,000,000.00	1,271,250.00
22021002	Honorarium & Sitting Allowance	688,500.00	770,000.00	81,500.00
22021004	Medical Expenses - Local	220,000.00	924,000.00	704,000.00
22021006	Postages & Courier Services	25,000.00	38,500.00	13,500.00
22021007	Welfare Packages	256,700.00	770,000.00	513,300.00
22021014	Annual Budget Expenses & Administration	40,000.00	115,500.00	75,500.00
22021021	Special Days/Celebrations	200,000.00	385,000.00	185,000.00
Total		17,922,856.00	29,124,572.00	11,201,716.00
011200100100	Benue State House of Assembly			
21010101	Salary	391,365,864.00	391,465,965.00	100,101.00
21020101	Non Regular Allowances	8,605,057.00	78,293,193.00	69,688,136.00
22020101	Local Travel and Transport: Training	60,734,820.00	100,000,000.00	39,265,180.00
22020201	Electricity Charges	777,100.00	15,000,000.00	14,222,900.00
22020202	Telephone Charges	32,200.00	10,000,000.00	9,967,800.00
22020203	Internet Access Charges	4,712,600.00	25,000,000.00	20,287,400.00
22020205	Water Rates	65,800.00	10,000,000.00	9,934,200.00
22020206	Sewage Charges	0	10,000,000.00	10,000,000.00
22020301	Office Stationaries/Computer Consumables	37,131,800.00	45,000,000.00	7,868,200.00
22020302	Books	11,798,500.00	25,000,000.00	13,201,500.00
22020303	Newspapers	5,007,500.00	25,000,000.00	19,992,500.00
22020305	Printing of Non Security Documents	14,399,000.00	25,000,000.00	10,601,000.00
22020306	Printing of Security Documents	21,420,000.00	30,000,000.00	8,580,000.00
22020307	Drugs/Laboratory/Medical Supplies	60,000.00	10,000,000.00	9,940,000.00

Recurrent Expenditure Performance Cont'd

22020309	Uniforms & Other Clothing	47,450,000.00	65,000,000.00	17,550,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	49,882,750.00	100,000,000.00	50,117,250.00
22020402	Maintenance of Office Furniture	51,304,000.00	350,000,000.00	298,696,000.00
22020403	Maintenance of Office Building/Residential Quarters	13,785,000.00	25,000,000.00	11,215,000.00
22020404	Maintenance of Office/IT Equipments	27,624,000.00	60,000,000.00	32,376,000.00
22020501	Local Training	37,595,000.00	56,000,000.00	18,405,000.00
22020603	Residential Rent	31,580,000.00	35,000,000.00	3,420,000.00
22020605	Cleaning & Fumigation Services	2,970,000.00	8,000,000.00	5,030,000.00
22020703	Legal Services	11,660,000.00	58,000,000.00	46,340,000.00
22020801	Motor Vehicle Fuel Cost	42,813,350.00	65,000,000.00	22,186,650.00
22020803	Plant/Generator Fuel Cost	17,580,700.00	30,000,000.00	12,419,300.00
22020806	Cooking Gas/Fuel Cost	105,050.00	3,600,000.00	3,494,950.00
22020901	Bank Charges (Other than Interest)	2,367,478.00	2,500,000.00	132,522.00
22021001	Refreshment & Meals	44,978,650.00	45,000,000.00	21,350.00
22021002	Honorarium & Sitting Allowance	36,492,500.00	38,000,000.00	1,507,500.00
22021003	Publicity & Advertisements	7,535,000.00	35,000,000.00	27,465,000.00
22021004	Medical Expenses - Local	1,943,685.00	8,000,000.00	6,056,315.00
22021006	Postages & Courier Services	50,000.00	8,000,000.00	7,950,000.00
22021007	Welfare Packages	104,477,239.00	115,000,000.00	10,522,761.00
22040109	Grants to Communities/NGOs	20,515,000.00	100,000,000.00	79,485,000.00
Total		1,108,819,643.00	2,006,859,158.00	898,039,515.00
021500100100	Ministry of Agriculture and Natural Resources			
21010101	Salary	399,574,165.58	442,235,643.00	42,661,477.42
22020101	Local Travel and Transport: Training	600,000.00	5,000,000.00	4,400,000.00
22020102	Local Travel and Transport: Others	5,532,000.00	10,000,000.00	4,468,000.00
22020201	Electricity Charges	1,000,000.00	3,000,000.00	2,000,000.00
22020301	Office Stationaries/Computer Consumables	85,000.00	1,000,000.00	915,000.00
22020305	Printing of Non Security Documents	124,000.00	500,000.00	376,000.00
22020402	Maintenance of Office Furniture	36,000.00	2,310,000.00	2,274,000.00
22020403	Maintenance of Office Building/Residential Quarters	4,980,000.00	38,500,000.00	33,520,000.00
22020901	Bank Charges (Other than Interest)	26,196.00	500,000.00	473,804.00
22021001	Refreshment & Meals	500,000.00	2,000,000.00	1,500,000.00
22021002	Honorarium & Sitting Allowance	60,000.00	1,000,000.00	940,000.00
22021021	Special Days/Celebrations	50,000.00	5,000,000.00	4,950,000.00
22040109	Grants to Communities/NGOs	0	520,000,000.00	520,000,000.00
Total		412,567,361.58	1,031,045,643.00	618,478,281.42
021500100200	Benue State Tractor Hiring Agency (BENTHA)			
21010101	Salary	13,544,612.08	14,500,000.00	955,387.92
Total		13,544,612.08	14,500,000.00	955,387.92
021502100100	Akperan Orshi College of Agriculture, Yandev.			
21010101	Salary	1,022,685,317.91	1,133,388,750.00	110,703,432.09
21020101	Non Regular Allowances	1,510,000.00	128,860,933.00	127,350,933.00
22020101	Local Travel and Transport: Training	291,000.00	2,000,000.00	1,709,000.00
22020102	Local Travel and Transport: Others	4,789,260.00	6,000,000.00	1,210,740.00
22020103	International Travel and Transport: Training	0	2,000,000.00	2,000,000.00
22020201	Electricity Charges	6,558,200.00	8,000,000.00	1,441,800.00
22020202	Telephone Charges	255,700.00	300,000.00	44,300.00
22020203	Internet Access Charges	2,500,000.00	2,500,000.00	0
22020204	Satellite Broadcasting Access Charges	6,800.00	350,000.00	343,200.00
22020205	Water Rates	46,100.00	300,000.00	253,900.00

Recurrent Expenditure Performance Cont'd

22020206	Sewage Charges	212,950.00	400,000.00	187,050.00
22020301	Office Stationaries/Computer Consumables	1,057,400.00	2,500,000.00	1,442,600.00
22020303	Newspapers	60,000.00	200,000.00	140,000.00
22020304	Magazines & Periodicals	100,000.00	100,000.00	0
22020305	Printing of Non Security Documents	5,120,840.00	8,000,000.00	2,879,160.00
22020306	Printing of Security Documents	1,915,410.00	2,000,000.00	84,590.00
22020307	Drugs/Laboratory/Medical Supplies	258,650.00	1,000,000.00	741,350.00
22020308	Field & Camping Materials Supplies	10,500.00	500,000.00	489,500.00
22020309	Uniforms & Other Clothing (Acad. Gowns x 600)	2,038,010.00	6,200,000.00	4,161,990.00
22020310	Teaching Aids/Instruction Materials	1,009,482.00	1,540,000.00	530,518.00
22020311	Food Stuff/Catering Materials Supplies	289,300.00	1,500,000.00	1,210,700.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,679,300.00	2,700,000.00	1,020,700.00
22020402	Maintenance of Office Furniture	20,400.00	500,000.00	479,600.00
22020403	Maintenance of Office Building/Residential Quarters	1,155,000.00	1,155,000.00	0
22020404	Maintenance of Office/IT Equipments	1,072,725.00	1,200,000.00	127,275.00
22020405	Maintenance of Plants/Generators	500,000.00	500,000.00	0
22020406	Other Maintenance Services	400,000.00	400,000.00	0
22020413	Minor Road Maintenance	1,725,480.00	2,000,000.00	274,520.00
22020501	Local Training	1,010,000.00	3,500,000.00	2,490,000.00
22020601	Security Services	1,377,500.00	4,200,000.00	2,822,500.00
22020605	Cleaning & Fumigation Services	300,000.00	300,000.00	0
22020701	Financial Consulting	3,850,000.00	3,850,000.00	0
22020702	Information Technology Consulting	900,000.00	1,000,000.00	100,000.00
22020703	Legal Services	170,000.00	400,000.00	230,000.00
22020705	Architectural Services	35,000.00	200,000.00	165,000.00
22020706	Surveying Services	190,000.00	500,000.00	310,000.00
22020801	Motor Vehicle Fuel Cost	6,000,000.00	6,000,000.00	0
22020802	Other Transport Equipment Fuel Cost	0	100,000.00	100,000.00
22020803	Plant/Generator Fuel Cost	895,315.00	1,000,000.00	104,685.00
22020901	Bank Charges (Other than Interest)	255,571.30	700,000.00	444,428.70
22020902	Insurance Premium	20,549,180.00	27,000,000.00	6,450,820.00
22020904	Other CRF Bank Charges	1,650,035.00	82,083,550.00	80,433,515.00
22021001	Refreshment & Meals	4,000,000.00	4,000,000.00	0
22021002	Honorarium & Sitting Allowance	6,414,500.00	7,000,000.00	585,500.00
22021003	Publicity & Advertisements	1,184,300.00	1,600,000.00	415,700.00
22021004	Medical Expenses - Local	13,000.00	2,500,000.00	2,487,000.00
22021006	Postages & Courier Services	81,500.00	154,000.00	72,500.00
22021007	Welfare Packages	1,540,000.00	1,540,000.00	0
22021008	Subscription to Professional Bodies-Accreditation	11,954,370.00	20,385,000.00	8,430,630.00
22021009	Sporting Activities	1,873,400.00	2,000,000.00	126,600.00
22021010	Direct Teaching & Laboratory Cost	2,000,000.00	2,000,000.00	0
22021021	Special Days/Celebrations-Convocation Ceremony	2,704,200.00	20,300,000.00	17,595,800.00
Total		1,126,215,696.21	1,508,407,233.00	382,191,536.79
022200100100	Ministry of Industry, Trade and Investment			
21010101	Salary	73,546,140.00	73,546,140.00	0
21020101	Non Regular Allowances	5,662,214.43	14,709,228.00	9,047,013.57
22020101	Local Travel and Transport: Training	1,392,500.00	500,000.00	-892,500.00
22020102	Local Travel and Transport: Others	1,806,500.00	2,000,000.00	193,500.00
22020201	Electricity Charges	3,800.00	700,000.00	696,200.00
22020202	Telephone Charges	0	200,000.00	200,000.00

Recurrent Expenditure Performance Cont'd

22020203	Internet Access Charges	3,000.00	150,000.00	147,000.00
22020301	Office Stationaries/Computer Consumables	472,880.00	1,155,000.00	682,120.00
22020304	Magazines & Periodicals	0	50,000.00	50,000.00
22020305	Printing of Non Security Documents	1,054,000.00	3,000,000.00	1,946,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	970,600.00	1,500,000.00	529,400.00
22020404	Maintenance of Office/IT Equipments	62,700.00	500,000.00	437,300.00
22020405	Maintenance of Plants/Generators	10,000.00	385,000.00	375,000.00
22020406	Other Maintenance Services	26,000.00	100,000.00	74,000.00
22020411	Maintenance of Communication Equipment	0	77,000.00	77,000.00
22020412	Maintenance of Markets/Public Places	18,784,400.00	15,000,000.00	-3,784,400.00
22020601	Security Services	40,000.00	1,155,000.00	1,115,000.00
22020602	Office Rent	0	1,155,000.00	1,155,000.00
22020605	Cleaning & Fumigation Services	820,000.00	1,000,000.00	180,000.00
22020801	Motor Vehicle Fuel Cost	492,880.00	770,000.00	277,120.00
22020803	Plant/Generator Fuel Cost	102,400.00	770,000.00	667,600.00
22020901	Bank Charges (Other than Interest)	36,220.75	300,000.00	263,779.25
22021001	Refreshment & Meals	1,112,310.00	1,500,000.00	387,690.00
22021002	Honorarium & Sitting Allowance	635,000.00	2,000,000.00	1,365,000.00
22021003	Publicity & Advertisements	111,000.00	1,000,000.00	889,000.00
22021004	Medical Expenses - Local	24,790.00	1,000,000.00	975,210.00
22021006	Postages & Courier Services	0	300,000.00	300,000.00
22021007	Welfare Packages	50,000.00	1,000,000.00	950,000.00
Total		107,219,335.18	125,522,368.00	18,303,032.82
023600100100	Ministry of Arts, Culture and Tourism			
21010101	Salary	159,518,415.00	156,335,259.00	-3,183,156.00
22020101	Local Travel and Transport: Training	2,719,000.00	2,869,000.00	150,000.00
22020201	Electricity Charges	480,000.00	480,000.00	0
22020202	Telephone Charges	100,000.00	100,000.00	0
22020203	Internet Access Charges	40,220.00	250,000.00	209,780.00
22020301	Office Stationaries/Computer Consumables	126,000.00	1,700,000.00	1,574,000.00
22020404	Maintenance of Office/IT Equipments	5,000.00	100,000.00	95,000.00
22020405	Maintenance of Plants/Generators	7,000.00	300,000.00	293,000.00
22020801	Motor Vehicle Fuel Cost	225,000.00	700,000.00	475,000.00
22020803	Plant/Generator Fuel Cost	20,000.00	300,000.00	280,000.00
22020901	Bank Charges (Other than Interest)	0	30,000.00	30,000.00
22021001	Refreshment & Meals	16,000.00	400,000.00	384,000.00
22021002	Honorarium & Sitting Allowance	0	300,000.00	300,000.00
22021003	Publicity & Advertisements	107,000.00	400,000.00	293,000.00
Total		163,363,635.00	164,264,259.00	900,624.00
022000100100	Ministry of Finance			
21010101	Salary	129,119,188.00	116,907,637.00	-12,211,551.00
21020101	Non Regular Allowances	5,365,800.00	12,000,000.00	6,634,200.00
22020101	Local Travel and Transport: Training	2,394,102.50	4,042,500.00	1,648,397.50
22020102	Local Travel and Transport: Others	35,148,741.00	61,600,000.00	26,451,259.00
22020103	International Travel and Transport: Training	78,812,487.00	80,850,000.00	2,037,513.00
22020104	International Travel and Transport: Others	264,569,435.00	265,650,000.00	1,080,565.00
22020201	Electricity Charges	16,000.00	1,347,500.00	1,331,500.00
22020202	Telephone Charges	0	664,100.00	664,100.00
22020203	Internet Access Charges	475,000.00	20,000,000.00	19,525,000.00
22020204	Satellite Broadcasting Access Charges	10,000.00	196,300.00	186,300.00

Recurrent Expenditure Performance Cont'd

22020205	Water Rates	19,000.00	154,000.00	135,000.00
22020206	Sewage Charges	0	77,000.00	77,000.00
22020210	Software Charges/Licence Renewal	1,510,000.00	7,500,000.00	5,990,000.00
22020301	Office Stationaries/Computer Consumables	13,228,100.00	13,282,500.00	54,400.00
22020302	Books	584,175.00	600,000.00	15,825.00
22020303	Newspapers	98,800.00	100,000.00	1,200.00
22020304	Magazines & Periodicals	533,775.00	562,100.00	28,325.00
22020305	Printing of Non Security Documents	13,197,500.00	15,400,000.00	2,202,500.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	5,624,750.00	13,282,500.00	7,657,750.00
22020402	Maintenance of Office Furniture	180,250.00	7,700,000.00	7,519,750.00
22020403	Maintenance of Office Building/Residential Quarters	96,000.00	2,310,000.00	2,214,000.00
22020404	Maintenance of Office/IT Equipments	1,945,400.00	4,620,000.00	2,674,600.00
22020405	Maintenance of Plants/Generators	1,903,500.00	5,180,000.00	3,276,500.00
22020411	Maintenance of Communication Equipment	100,000.00	519,700.00	419,700.00
22020501	Local Training	5,136,000.00	17,325,000.00	12,189,000.00
22020502	International Training	24,798,157.60	26,276,000.00	1,477,842.40
22020601	Security Services	857,300.00	2,156,000.00	1,298,700.00
22020605	Cleaning & Fumigation Services	1,276,000.00	1,771,000.00	495,000.00
22020701	Financial Consulting	89,081,157.00	100,000,000.00	10,918,843.00
22020702	Information Technology Consulting	19,568,200.00	75,000,000.00	55,431,800.00
22020703	Legal Services	166,740.00	500,000.00	333,260.00
22020801	Motor Vehicle Fuel Cost	1,813,975.00	4,427,500.00	2,613,525.00
22020803	Plant/Generator Fuel Cost	5,830,000.00	8,162,000.00	2,332,000.00
22020901	Bank Charges (Other than Interest)	33,035.02	3,850,000.00	3,816,964.98
22020902	Insurance Premium	0	250,000,000.00	250,000,000.00
22021001	Refreshment & Meals	9,318,175.00	10,000,000.00	681,825.00
22021002	Honorarium & Sitting Allowance	2,111,000.00	7,700,000.00	5,589,000.00
22021003	Publicity & Advertisements	805,000.00	5,000,000.00	4,195,000.00
22021004	Medical Expenses - Local	869,500.00	5,000,000.00	4,130,500.00
22021006	Postages & Courier Services	455,350.00	731,500.00	276,150.00
22021007	Welfare Packages	7,278,350.00	7,462,000.00	183,650.00
22040109	Grants to Communities/NGOs	7,085,000.00	100,000,000.00	92,915,000.00
22040112	Seeds Fund	0	200,000,000.00	200,000,000.00
Total		731,414,943.12	1,459,906,837.00	728,491,893.88
022000700100	Office of the Accountant-General			
21010101	Salary	321,811,852.00	306,383,087.00	-15,428,765.00
21020101	Non Regular Allowances	3,667,447.00	61,276,617.00	57,609,170.00
21030103	Death Benefits	40,000.00	200,000,000.00	199,960,000.00
22020101	Local Travel and Transport: Training	55,700.00	30,000,000.00	29,944,300.00
22020102	Local Travel and Transport: Others	5,849,540.00	8,000,000.00	2,150,460.00
22020201	Electricity Charges	6,775,599.39	20,000,000.00	13,224,400.61
22020301	Office Stationaries/Computer Consumables	8,604,620.00	25,000,000.00	16,395,380.00
22020306	Printing of Security Documents	60,000.00	20,000,000.00	19,940,000.00
22020312	Production, Publication & Circulation of Annual Financial Statements	0	15,400,000.00	15,400,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,256,850.00	3,850,000.00	2,593,150.00
22020402	Maintenance of Office Furniture	750,100.00	4,235,000.00	3,484,900.00
22020403	Maintenance of Office Building/Residential Quarters	75,300.00	2,000,000.00	1,924,700.00
22020404	Maintenance of Office/IT Equipments	1,182,700.00	8,000,000.00	6,817,300.00
22020405	Maintenance of Plants/Generators	138,500.00	2,310,000.00	2,171,500.00
22020406	Other Maintenance Services	747,350.00	2,310,000.00	1,562,650.00

Recurrent Expenditure Performance Cont'd

22020501	Local Training	29,029,450.00	46,000,000.00	16,970,550.00
22020801	Motor Vehicle Fuel Cost	1,445,800.00	1,540,000.00	94,200.00
22020802	Other Transport Equipment Fuel Cost	735,000.00	3,000,000.00	2,265,000.00
22020803	Plant/Generator Fuel Cost	1,268,000.00	2,000,000.00	732,000.00
22020901	Bank Charges (Other than Interest)	6,004.00	2,000,000.00	1,993,996.00
22021001	Refreshment & Meals	4,308,150.00	5,390,000.00	1,081,850.00
22021002	Honorarium & Sitting Allowance	0	3,000,000.00	3,000,000.00
22021003	Publicity & Advertisements	61,000.00	5,775,000.00	5,714,000.00
22021004	Medical Expenses - Local	1,820,801.00	5,000,000.00	3,179,199.00
22021006	Postages & Courier Services	148,565.00	300,000.00	151,435.00
22021008	Subscription to Professional Bodies	0	1,540,000.00	1,540,000.00
22021014	Annual Budget Expenses & Administration	0	1,500,000.00	1,500,000.00
22060103	Debt Service Foreign	0	200,000,000.00	200,000,000.00
22060104	Debt Service Local	9,589,225,582.00	10,000,000,000.00	410,774,418.00
Total		9,979,063,910.39	10,985,809,704.00	1,006,745,793.61
023800100100	Benue State Planning Commission			
21010101	Salary	51,987,154.79	62,441,837.00	10,454,682.21
21020101	Non Regular Allowances	0	12,488,367.00	12,488,367.00
22020101	Local Travel and Transport: Training	270,000.00	5,390,000.00	5,120,000.00
22020102	Local Travel and Transport: Others	270,000.00	5,390,000.00	5,120,000.00
22020301	Office Stationaries/Computer Consumables	595,000.00	3,080,000.00	2,485,000.00
22020305	Printing of Non Security Documents	77,000.00	3,080,000.00	3,003,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	525,000.00	1,540,000.00	1,015,000.00
22020402	Maintenance of Office Furniture	0	770,000.00	770,000.00
22020403	Maintenance of Office Building/Residential Quarters	5,000.00	154,000.00	149,000.00
22020801	Motor Vehicle Fuel Cost	97,000.00	2,310,000.00	2,213,000.00
22020802	Other Transport Equipment Fuel Cost	0	385,000.00	385,000.00
22020803	Plant/Generator Fuel Cost	0	1,540,000.00	1,540,000.00
22020901	Bank Charges (Other than Interest)	2,754.43	154,000.00	151,245.57
22021001	Refreshment & Meals	5,000.00	2,695,000.00	2,690,000.00
22021002	Honorarium & Sitting Allowance	0	7,700,000.00	7,700,000.00
22021003	Publicity & Advertisements	18,500.00	385,000.00	366,500.00
22021007	Welfare Packages	167,500.00	1,540,000.00	1,372,500.00
22021008	Subscription to Professional Bodies	0	770,000.00	770,000.00
22021014	Annual Budget Expenses & Administration	27,447,500.00	115,500,000.00	88,052,500.00
22040109	Grants to Communities/NGOs	0	385,000.00	385,000.00
Total		81,467,409.22	227,698,204.00	146,230,794.78
023600400100	Benue State Council for Arts and Culture			
21010101	Salary	110,020,799.84	109,509,097.00	-511,702.84
21020101	Non Regular Allowances	0	4,000,000.00	4,000,000.00
22020101	Local Travel and Transport: Training	0	1,500,000.00	1,500,000.00
22020102	Local Travel and Transport: Others	130,000.00	300,000.00	170,000.00
22020201	Electricity Charges	0	300,000.00	300,000.00
22020202	Telephone Charges	17,000.00	50,000.00	33,000.00
22020205	Water Rates	0	100,000.00	100,000.00
22020301	Office Stationaries/Computer Consumables	120,000.00	300,000.00	180,000.00
22020309	Uniforms & Other Clothing	116,000.00	1,000,000.00	884,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	127,700.00	400,000.00	272,300.00
22020402	Maintenance of Office Furniture	15,000.00	100,000.00	85,000.00
22020403	Maintenance of Office Building/Residential Quarters	27,600.00	100,000.00	72,400.00

Recurrent Expenditure Performance Cont'd

22020404	Maintenance of Office/IT Equipments	25,000.00	100,000.00	75,000.00
22020405	Maintenance of Plants/Generators	256,000.00	400,000.00	144,000.00
22020501	Local Training	0	100,000.00	100,000.00
22020601	Security Services	21,000.00	100,000.00	79,000.00
22020605	Cleaning & Fumigation Services	0	100,000.00	100,000.00
22020801	Motor Vehicle Fuel Cost	20,300.00	200,000.00	179,700.00
22020803	Plant/Generator Fuel Cost	2,000.00	250,000.00	248,000.00
22020901	Bank Charges (Other than Interest)	458	1,000.00	542
22021003	Publicity & Advertisements	10,100.00	50,000.00	39,900.00
22021004	Medical Expenses - Local	0	70,000.00	70,000.00
22021006	Postages & Courier Services	1,407.26	30,000.00	28,592.74
22021007	Welfare Packages	0	29,000.00	29,000.00
22021014	Annual Budget Expenses & Administration	25,000.00	100,000.00	75,000.00
Total		110,935,365.10	119,189,097.00	8,253,731.90
025200100100	Ministry of Water Resources			
21010101	Salary	119,120,082.00	136,920,000.00	17,799,918.00
22020101	Local Travel and Transport: Training	602,720.00	2,310,000.00	1,707,280.00
22020102	Local Travel and Transport: Others	1,387,500.00	5,000,000.00	3,612,500.00
22020201	Electricity Charges	602,720.00	3,000,000.00	2,397,280.00
22020301	Office Stationaries/Computer Consumables	420,879.72	2,000,000.00	1,579,120.28
22020303	Newspapers	5,000.00	77,000.00	72,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,205,000.00	5,000,000.00	3,795,000.00
22020402	Maintenance of Office Furniture	55,000.00	1,200,000.00	1,145,000.00
22020605	Cleaning & Fumigation Services	67,200,000.00	70,000,000.00	2,800,000.00
22020801	Motor Vehicle Fuel Cost	82,000.00	4,000,000.00	3,918,000.00
22020802	Other Transport Equipment Fuel Cost	0	1,463,000.00	1,463,000.00
22020803	Plant/Generator Fuel Cost	63,200,000.00	70,000,000.00	6,800,000.00
22020901	Bank Charges (Other than Interest)	36,767.00	38,500.00	1,733.00
22021014	Annual Budget Expenses & Administration	55,000.00	1,000,000.00	945,000.00
22021021	Special Days/Celebrations-World Water day	0	770,000.00	770,000.00
Total		253,972,668.72	302,778,500.00	48,805,831.28
025210400100	Benue State Environmental Sanitation Authority			
21010101	Salary	109,863,646.00	149,785,387.00	39,921,741.00
21020101	Non Regular Allowances	0	29,957,077.00	29,957,077.00
22020101	Local Travel and Transport: Training	0	770,000.00	770,000.00
22020102	Local Travel and Transport: Others	30,350.00	770,000.00	739,650.00
22020201	Electricity Charges	57,500.00	231,000.00	173,500.00
22020205	Water Rates	2,000.00	77,000.00	75,000.00
22020301	Office Stationaries/Computer Consumables	67,000.00	385,000.00	318,000.00
22020305	Printing of Non Security Documents	5,000.00	385,000.00	380,000.00
22020306	Printing of Security Documents	10,000.00	154,000.00	144,000.00
22020307	Drugs/Laboratory/Medical Supplies	10,000.00	77,000.00	67,000.00
22020308	Field & Camping Materials Supplies	0	77,000.00	77,000.00
22020309	Uniforms & Other Clothing	3,000.00	231,000.00	228,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,980,892.00	7,700,000.00	5,719,108.00
22020402	Maintenance of Office Furniture	31,000.00	231,000.00	200,000.00
22020403	Maintenance of Office Building/Residential Quarters	212,800.00	231,000.00	18,200.00
22020404	Maintenance of Office/IT Equipments	123,000.00	154,000.00	31,000.00
22020405	Maintenance of Plants/Generators	227,200.00	231,000.00	3,800.00
22020406	Other Maintenance Services	0	77,000.00	77,000.00

Recurrent Expenditure Performance Cont'd

22020501	Local Training	47,575.00	770,000.00	722,425.00
22020601	Security Services	0	462,000.00	462,000.00
22020602	Office Rent	4,500.00	231,000.00	226,500.00
22020701	Financial Consulting	33,000.00	2,310,000.00	2,277,000.00
22020801	Motor Vehicle Fuel Cost	4,497,875.00	5,000,000.00	502,125.00
22020802	Other Transport Equipment Fuel Cost	377,125.00	385,000.00	7,875.00
22020803	Plant/Generator Fuel Cost	0	77,000.00	77,000.00
22020901	Bank Charges (Other than Interest)	3,508.00	38,500.00	34,992.00
22021001	Refreshment & Meals	20,000.00	308,000.00	288,000.00
Total		117,606,971.00	201,104,964.00	83,497,993.00
025210300100	Benue State Rural Water Supply and Sanitation Agency			
21010101	Salary	38,297,901.49	46,527,977.00	8,230,075.51
21020101	Non Regular Allowances	4,890,000.00	9,000,000.00	4,110,000.00
22020101	Local Travel and Transport: Training (& Hygiene Promotion)	1,307,120.00	3,000,000.00	1,692,880.00
22020102	Local Travel and Transport: Others (Project Monitoring and Evaluation)	1,694,720.00	3,500,000.00	1,805,280.00
22020201	Electricity Charges	177,200.00	252,000.00	74,800.00
22020202	Telephone Charges	307,200.00	77,000.00	-230,200.00
22020203	Internet Access Charges	9,500.00	154,000.00	144,500.00
22020301	Office Stationaries/Computer Consumables	1,024,150.00	2,000,000.00	975,850.00
22020302	Books	106,000.00	154,000.00	48,000.00
22020303	Newspapers	0	38,500.00	38,500.00
22020304	Magazines & Periodicals	0	38,500.00	38,500.00
22020305	Printing of Non Security Documents	692,200.00	250,000.00	-442,200.00
22020306	Printing of Security Documents	0	50,000.00	50,000.00
22020307	Drugs/Laboratory/Medical Supplies	40,000.00	700,000.00	660,000.00
22020308	Field & Camping Materials Supplies	189,100.00	231,000.00	41,900.00
22020309	Uniforms & Other Clothing	15,000.00	77,000.00	62,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	3,636,970.00	2,300,000.00	-1,336,970.00
22020402	Maintenance of Office Furniture	87,300.00	77,000.00	-10,300.00
22020403	Maintenance of Office Building/Residential Quarters	498,400.00	600,000.00	101,600.00
22020404	Maintenance of Office/IT Equipments	515,500.00	500,000.00	-15,500.00
22020405	Maintenance of Plants/Generators	110,000.00	500,000.00	390,000.00
22020501	Local Training	262,500.00	1,155,000.00	892,500.00
22020601	Security Services	1,800,000.00	1,000,000.00	-800,000.00
22020603	Residential Rent	0	875,500.00	875,500.00
22020605	Cleaning & Fumigation Services	369,000.00	154,000.00	-215,000.00
22020801	Motor Vehicle Fuel Cost	2,067,925.00	1,500,000.00	-567,925.00
22020803	Plant/Generator Fuel Cost	305,000.00	400,000.00	95,000.00
22020901	Bank Charges (Other than Interest)	25,462.00	77,000.00	51,538.00
22020902	Insurance Premium	0	1,500,000.00	1,500,000.00
22020903	Refreshment & Meals	1,379,800.00	800,000.00	-579,800.00
22021002	Honorarium & Sitting Allowance	3,351,100.00	1,500,000.00	-1,851,100.00
22021003	Publicity & Advertisements	130,000.00	150,000.00	20,000.00
22021004	Medical Expenses - Local	40,000.00	770,000.00	730,000.00
22021006	Postages & Courier Services	13,643.00	77,000.00	63,357.00
22021007	Welfare Packages	430,000.00	250,000.00	-180,000.00
22021008	Subscription to Professional Bodies	44,500.00	192,500.00	148,000.00
22021014	Annual Budget Expenses & Administration	60,000.00	100,000.00	40,000.00
22021021	Special Days/Celebrations	1,969,000.00	2,000,000.00	31,000.00
22040109	Grants to Communities/NGOs	20,000.00	231,000.00	211,000.00
Total		65,866,191.49	82,758,977.00	16,892,785.51

Recurrent Expenditure Performance Cont'd

023400100100	Ministry of Works, Transport and Energy			
21010101	Salary	89,560,835.76	92,082,520.00	2,521,684.24
21020101	Non Regular Allowances	0	4,000,000.00	4,000,000.00
22020101	Local Travel and Transport: Training	5,526,900.00	400,000.00	-5,126,900.00
22020301	Office Stationaries/Computer Consumables	194,500.00	1,900,000.00	1,705,500.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	5,038,550.00	2,900,000.00	-2,138,550.00
22020402	Maintenance of Office Furniture	0	200,000.00	200,000.00
Total		100,320,785.76	101,482,520.00	1,161,734.24
025300100100	Ministry of Housing and Urban Development			
21010101	Salary	0	83,749,123.00	83,749,123.00
21020101	Non Regular Allowances	90,000.00	17,000,000.00	16,910,000.00
22020301	Office Stationaries/Computer Consumables	73,000.00	500,000.00	427,000.00
22020303	Newspapers	0	10,000.00	10,000.00
22020304	Magazines & Periodicals	0	10,000.00	10,000.00
22020305	Printing of Non Security Documents	44,200.00	100,000.00	55,800.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	125,000.00	500,000.00	375,000.00
22020404	Maintenance of Office/IT Equipments	50,000.00	50,000.00	0
22020405	Maintenance of Plants/Generators	0	100,000.00	100,000.00
22020406	Other Maintenance Services	5,000.00	100,000.00	95,000.00
22020605	Cleaning & Fumigation Services	4,000.00	200,000.00	196,000.00
22020801	Motor Vehicle Fuel Cost	100,000.00	500,000.00	400,000.00
22020802	Other Transport Equipment Fuel Cost	38,800.00	100,000.00	61,200.00
22020803	Plant/Generator Fuel Cost	0	200,000.00	200,000.00
22020901	Bank Charges (Other than Interest)	5,000.00	5,000.00	0
22021003	Publicity & Advertisements	10,000.00	50,000.00	40,000.00
Total		545,000.00	103,174,123.00	102,629,123.00
025300200100	Bureau of Rural Development and Cooperatives			
21010101	Salary	112,895,585.00	126,437,416.00	13,541,831.00
22020102	Local Travel and Transport: Others	5,000.00	3,080,000.00	3,075,000.00
22020201	Electricity Charges	140,000.00	700,000.00	560,000.00
22020301	Office Stationaries/Computer Consumables	187,000.00	2,310,000.00	2,123,000.00
22020302	Books	0	154,000.00	154,000.00
22020303	Newspapers	14,000.00	115,500.00	101,500.00
22020304	Magazines & Periodicals	0	154,000.00	154,000.00
22020305	Printing of Non Security Documents	100,000.00	3,850,000.00	3,750,000.00
22020306	Printing of Security Documents	0	385,000.00	385,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	175,000.00	2,310,000.00	2,135,000.00
22020406	Other Maintenance Services	105,000.00	539,000.00	434,000.00
22020801	Motor Vehicle Fuel Cost	5,000.00	6,500,000.00	6,495,000.00
22020901	Bank Charges (Other than Interest)	80,218.00	100,000.00	19,782.00
22021001	Refreshment & Meals	110,000.00	693,000.00	583,000.00
Total		113,816,803.00	147,327,916.00	33,511,113.00
026000100100	Ministry of Lands, Survey and Solid Minerals			
21010101	Salary	81,835,341.00	141,877,040.00	60,041,699.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,378,000.00	0	-2,378,000.00
21020101	Non Regular Allowances	0	28,375,408.00	28,375,408.00
22020201	Electricity Charges	65,000.00	2,000,000.00	1,935,000.00
22020301	Office Stationaries/Computer Consumables	564,000.00	3,465,000.00	2,901,000.00
22020302	Books	0	770,000.00	770,000.00

Recurrent Expenditure Performance Cont'd

22020401	Maintenance of Motor Vehicle/Transport Equipment	450,000.00	770,000.00	320,000.00
22020405	Maintenance of Plants/Generators	331,000.00	2,695,000.00	2,364,000.00
22020901	Bank Charges (Other than Interest)	1,801.00	100,000.00	98,199.00
22021001	Refreshment & Meals	660,000.00	2,000,000.00	1,340,000.00
22021003	Publicity & Advertisements	0	500,000.00	500,000.00
22021014	Annual Budget Expenses & Administration	0	200,000.00	200,000.00
Total		86,285,142.00	182,752,448.00	96,467,306.00
031800400100	Ministry of Justice			
21010101	Salary	275,919,299.01	216,717,741.00	-59,201,558.01
22020101	Local Travel and Transport: Training	3,960,000.00	5,000,000.00	1,040,000.00
22020102	Local Travel and Transport: Others	8,791,450.00	10,000,000.00	1,208,550.00
22020201	Electricity Charges	72,900.00	350,000.00	277,100.00
22020301	Office Stationaries/Computer Consumables	178,500.00	5,000,000.00	4,821,500.00
22020309	Uniforms & Other Clothing	3,700.00	10,000,000.00	9,996,300.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	100,000.00	2,500,000.00	2,400,000.00
22020703	Legal Services	285,311,628.84	145,640,000.00	-139,671,628.84
22020801	Motor Vehicle Fuel Cost	180,000.00	2,500,000.00	2,320,000.00
22020802	Other Transport Equipment Fuel Cost	0	500,000.00	500,000.00
22020803	Plant/Generator Fuel Cost	50,000.00	570,000.00	520,000.00
22020901	Bank Charges (Other than Interest)	88,918.22	100,000.00	11,081.78
22021008	Subscription to Professional Bodies	2,528,580.00	5,000,000.00	2,471,420.00
Total		577,184,976.07	187,160,000.00	-173,307,235.07
031800700100	High Court of Justice			
21010101	Salary	1,256,242,671.00	1,384,780,481.00	128,537,810.00
21020101	Non Regular Allowances	131,494,074.00	172,857,104.00	41,363,030.00
22020101	Local Travel and Transport: Training	19,432,956.00	25,000,000.00	5,567,044.00
22020102	Local Travel and Transport: Others	9,303,658.00	10,000,000.00	696,342.00
22020103	International Travel and Transport: Training	9,285,000.00	10,000,000.00	715,000.00
22020104	International Travel and Transport: Others	1,837,000.00	3,000,000.00	1,163,000.00
22020201	Electricity Charges	4,634,720.00	6,000,000.00	1,365,280.00
22020202	Telephone Charges	618,735.00	1,000,000.00	381,265.00
22020203	Internet Access Charges	770,000.00	1,000,000.00	230,000.00
22020204	Satellite Broadcasting Access Charges	977,000.00	1,000,000.00	23,000.00
22020205	Water Rates	885,461.00	1,000,000.00	114,539.00
22020206	Sewage Charges	291,500.00	400,000.00	108,500.00
22020210	Software Charges/Licence Renewal	184,000.00	200,000.00	16,000.00
22020301	Office Stationaries/Computer Consumables	4,737,200.00	5,000,000.00	262,800.00
22020302	Law Books	7,417,800.00	8,000,000.00	582,200.00
22020303	Newspapers	149,400.00	200,000.00	50,600.00
22020304	Magazines & Periodicals	77,000.00	100,000.00	23,000.00
22020305	Printing of Non Security Documents	2,746,000.00	3,000,000.00	254,000.00
22020307	Drugs/Laboratory/Medical Supplies	298,000.00	300,000.00	2,000.00
22020310	Teaching Aids/Instruction Materials	60,000.00	100,000.00	40,000.00
22020311	Food Stuff/Catering Materials Supplies	978,000.00	1,000,000.00	22,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	9,880,000.00	10,000,000.00	120,000.00
22020402	Maintenance of Office Furniture	1,482,730.00	2,000,000.00	517,270.00
22020403	Maintenance of Office Building/Residential Quarters	1,620,560.00	2,000,000.00	379,440.00
22020404	Maintenance of Office/IT Equipments	924,000.00	1,500,000.00	576,000.00
22020405	Maintenance of Plants/Generators	1,576,000.00	2,000,000.00	424,000.00
22020406	Other Maintenance Services	803,200.00	1,500,000.00	696,800.00

Recurrent Expenditure Performance Cont'd

22020411	Maintenance of Communication Equipment	174,000.00	200,000.00	26,000.00
22020501	Local Training	6,880,924.00	7,000,000.00	119,076.00
22020502	International Training	1,357,000.00	3,000,000.00	1,643,000.00
22020601	Security Services	2,140,000.00	2,500,000.00	360,000.00
22020602	Office Rent	1,830,000.00	2,000,000.00	170,000.00
22020603	Residential Rent	2,342,441.00	3,000,000.00	657,559.00
22020605	Cleaning & Fumigation Services	1,375,000.00	2,000,000.00	625,000.00
22020701	Financial Consulting	1,670,000.00	2,000,000.00	330,000.00
22020702	Information Techonology Consulting	475,000.00	1,500,000.00	1,025,000.00
22020703	Legal Services	2,250,000.00	3,000,000.00	750,000.00
22020704	Engineering Services	615,000.00	1,000,000.00	385,000.00
22020705	Architectural Services	272,000.00	1,000,000.00	728,000.00
22020706	Surveying Services	661,000.00	1,000,000.00	339,000.00
22020801	Motor Vehicle Fuel Cost	33,934,400.00	35,000,000.00	1,065,600.00
22020803	Plant/Generator Fuel Cost	2,495,500.00	5,000,000.00	2,504,500.00
22020806	Cooking Gas/Fuel Cost	699,200.00	1,000,000.00	300,800.00
22020901	Bank Charges (Other than Interest)	5,394.00	1,000,000.00	994,606.00
22021001	Refreshment & Meals	4,733,000.00	5,000,000.00	267,000.00
22021002	Honorarium & Sitting Allowance	1,631,500.00	3,000,000.00	1,368,500.00
22021003	Publicity & Advertisements	970,000.00	1,000,000.00	30,000.00
22021004	Medical Expenses - Local	1,949,000.00	3,000,000.00	1,051,000.00
22021006	Postages & Courier Services	432,000.00	1,000,000.00	568,000.00
22021007	Welfare Packages	1,770,000.00	2,000,000.00	230,000.00
22021008	Subscription to Professional Bodies	1,000,000.00	2,000,000.00	1,000,000.00
22021009	Sporting Activities	0	500,000.00	500,000.00
22021014	Annual Budget Expenses & Administration	780,000.00	1,000,000.00	220,000.00
22021019	Medical Expenses - International	4,958,000.00	5,000,000.00	42,000.00
22021020	Election Logistics Support	200,000.00	500,000.00	300,000.00
22021021	Special Days/Celebrations	4,220,000.00	5,000,000.00	780,000.00
22040109	Grants to Communities/NGOs	425,000.00	500,000.00	75,000.00
Total		1,550,952,024.00	1,753,637,585.00	202,685,561.00
031801100100	Customary Court of Appeal			
21010101	Salary	70,799,785.00	149,825,006.00	79,025,221.00
21020101	Non Regular Allowances	0	29,965,001.00	29,965,001.00
21030101	Gratuity	0	10,000,000.00	10,000,000.00
21030102	Pension	65,700.00	5,000,000.00	4,934,300.00
21030103	Death Benefits	0	5,000,000.00	5,000,000.00
22020101	Local Travel and Transport: Training	4,769,058.00	7,700,000.00	2,930,942.00
22020102	Local Travel and Transport: Others	3,976,900.00	5,390,000.00	1,413,100.00
22020201	Electricity Charges	2,850,000.14	3,850,000.00	999,999.86
22020202	Telephone Charges	378,637.00	770,000.00	391,363.00
22020203	Internet Access Charges	1,540,000.00	1,540,000.00	0
22020205	Water Rates	100,000.00	385,000.00	285,000.00
22020206	Sewage Charges	20,000.00	269,500.00	249,500.00
22020301	Office Stationaries/Computer Consumables	3,059,450.00	5,390,000.00	2,330,550.00
22020302	Books	788,220.00	5,390,000.00	4,601,780.00
22020303	Newspapers	20,000.00	385,000.00	365,000.00
22020304	Magazines & Periodicals	385,000.00	385,000.00	0
22020305	Printing of Non Security Documents	0	1,155,000.00	1,155,000.00
22020309	Uniforms & Other Clothing	800,000.00	1,540,000.00	740,000.00

Recurrent Expenditure Performance Cont'd

22020401	Maintenance of Motor Vehicle/Transport Equipment	3,647,060.00	4,042,500.00	395,440.00
22020402	Maintenance of Office Furniture	2,593,195.00	3,850,000.00	1,256,805.00
22020403	Maintenance of Office Building/Residential Quarters	5,160,000.00	6,160,000.00	1,000,000.00
22020404	Maintenance of Office/IT Equipments	894,000.00	1,540,000.00	646,000.00
22020405	Maintenance of Plants/Generators	355,560.00	1,540,000.00	1,184,440.00
22020406	Other Maintenance Services	2,086,000.00	2,310,000.00	224,000.00
22020411	Maintenance of Communication Equipment	500,000.00	1,500,000.00	1,000,000.00
22020501	Local Training	1,717,700.00	3,850,000.00	2,132,300.00
22020601	Security Services	550,000.00	2,000,000.00	1,450,000.00
22020605	Cleaning & Fumigation Services	254,600.00	385,000.00	130,400.00
22020702	Information Technology Consulting	923,800.00	2,310,000.00	1,386,200.00
22020703	Legal Services	3,400,000.00	3,850,000.00	450,000.00
22020801	Motor Vehicle Fuel Cost	6,160,000.00	6,160,000.00	0
22020803	Plant/Generator Fuel Cost	3,670,440.00	3,850,000.00	179,560.00
22020902	Insurance Premium	5,000.00	5,000,000.00	4,995,000.00
22021001	Refreshment & Meals	7,184,000.00	7,700,000.00	516,000.00
22021002	Honorarium & Sitting Allowance	2,310,000.00	2,310,000.00	0
22021003	Publicity & Advertisements	30,000.00	770,000.00	740,000.00
22021004	Medical Expenses - Local	1,159,880.00	3,850,000.00	2,690,120.00
22021006	Postages & Courier Services	295,000.00	385,000.00	90,000.00
22021007	Welfare Packages	2,237,000.00	2,310,000.00	73,000.00
22021008	Subscription to Professional Bodies	100,000.00	1,540,000.00	1,440,000.00
22021014	Annual Budget Expenses & Administration	292,000.00	2,000,000.00	1,708,000.00
22021021	Special Days/Celebrations	1,487,500.00	1,540,000.00	52,500.00
Total		136,565,485.14	304,692,007.00	168,126,521.86
051700100100	Ministry of Education, Science & Technology			
21010101	Salary	57,916,269.96	260,052,593.00	202,136,323.04
Total		57,916,269.96	260,052,593.00	202,136,323.04
051701000100	Agency for Adult and Non-Formal Education			
21010101	Salary	253,286,543.00	255,676,368.00	2,389,825.00
22020101	Local Travel and Transport: Training	734,500.00	300,000.00	-434,500.00
22020201	Electricity Charges	45,000.00	50,000.00	5,000.00
22020202	Telephone Charges	15,000.00	15,000.00	0
22020301	Office Stationaries/Computer Consumables	415,500.00	500,000.00	84,500.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	190,500.00	200,000.00	9,500.00
22020801	Motor Vehicle Fuel Cost	74,000.00	100,000.00	26,000.00
22020803	Plant/Generator Fuel Cost	10,000.00	20,000.00	10,000.00
22021021	Special Days/Celebrations (National/International Literacy Day)	858,000.00	8,000,000.00	7,142,000.00
Total		255,629,043.00	264,861,368.00	9,232,325.00
051701800100	Benue State Polytechnic, Ugbokolo			
21010101	Salary	907,688,107.83	1,191,436,531.00	283,748,423.17
21020101	Non Regular Allowances	4,677,100.00	238,287,306.00	233,610,206.00
22020101	Local Travel and Transport: Training	1,655,000.00	10,000,000.00	8,345,000.00
22020102	Local Travel and Transport: Others	15,660,513.00	20,000,000.00	4,339,487.00
22020201	Electricity Charges	2,164,580.79	8,000,000.00	5,835,419.21
22020202	Telephone Charges	0	1,500,000.00	1,500,000.00
22020203	Internet Access Charges	3,600,000.00	5,000,000.00	1,400,000.00
22020205	Water Rates	1,218,400.00	5,000,000.00	3,781,600.00
22020206	Sewage Charges	0	2,500,000.00	2,500,000.00
22020301	Office Stationaries/Computer Consumables	5,883,550.00	15,000,000.00	9,116,450.00

Recurrent Expenditure Performance Cont'd

22020302	Books	3,485,000.00	9,500,000.00	6,015,000.00
22020303	Newspapers	264,000.00	750,000.00	486,000.00
22020304	Magazines & Periodicals	182,000.00	1,250,000.00	1,068,000.00
22020305	Printing of Non Security Documents	10,430,514.00	15,000,000.00	4,569,486.00
22020306	Printing of Security Documents	2,117,900.00	7,500,000.00	5,382,100.00
22020307	Drugs/Laboratory/Medical Supplies	3,081,123.00	5,000,000.00	1,918,877.00
22020308	Field & Camping Materials Supplies	0	5,000,000.00	5,000,000.00
22020309	Uniforms & Other Clothing	2,731,900.00	5,000,000.00	2,268,100.00
22020310	Teaching Aids/Instruction Materials	2,218,400.00	5,000,000.00	2,781,600.00
22020311	Food Stuff/Catering Materials Supplies	1,441,955.00	5,000,000.00	3,558,045.00
22020312	Production, Publication & Circulation of Annual Financial Statements	550,000.00	1,000,000.00	450,000.00
22020313	Production of Reports to Public Accounts Committee	650,000.00	1,500,000.00	850,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	8,139,750.00	20,000,000.00	11,860,250.00
22020402	Maintenance of Office Furniture	1,708,000.00	3,500,000.00	1,792,000.00
22020403	Maintenance of Office Building/Residential Quarters	2,552,205.00	7,500,000.00	4,947,795.00
22020404	Maintenance of Office/IT Equipments	3,493,850.00	6,250,000.00	2,756,150.00
22020405	Maintenance of Plants/Generators	3,043,600.00	7,500,000.00	4,456,400.00
22020406	Other Maintenance Services	176,900.00	5,000,000.00	4,823,100.00
22020501	Local Training	0	10,000,000.00	10,000,000.00
22020601	Security Services	20,368,580.00	25,000,000.00	4,631,420.00
22020602	Office Rent	0	5,250,000.00	5,250,000.00
22020605	Cleaning & Fumigation Services	3,666,000.00	6,250,000.00	2,584,000.00
22020701	Financial Consulting	1,564,500.00	10,000,000.00	8,435,500.00
22020702	Information Technology Consulting	2,300,800.00	3,000,000.00	699,200.00
22020703	Legal Services	5,336,292.07	10,000,000.00	4,663,707.93
22020704	Engineering Services	5,377,790.00	7,500,000.00	2,122,210.00
22020705	Architectural Services	0	10,000,000.00	10,000,000.00
22020706	Surveying Services	0	5,250,000.00	5,250,000.00
22020801	Motor Vehicle Fuel Cost	8,888,000.00	12,500,000.00	3,612,000.00
22020802	Other Transport Equipment Fuel Cost	1,752,530.00	3,500,000.00	1,747,470.00
22020803	Plant/Generator Fuel Cost	11,353,308.00	15,000,000.00	3,646,692.00
22020806	Cooking Gas/Fuel Cost	827,500.00	2,000,000.00	1,172,500.00
22020901	Bank Charges (Other than Interest)	3,471,410.21	5,000,000.00	1,528,589.79
22020902	Insurance Premium	10,000,000.00	50,000,000.00	40,000,000.00
22021001	Refreshment & Meals	17,607,750.00	27,500,000.00	9,892,250.00
22021002	Honorarium & Sitting Allowance	19,413,100.00	25,000,000.00	5,586,900.00
22021003	Publicity & Advertisements	2,317,130.00	6,250,000.00	3,932,870.00
22021004	Medical Expenses - Local	7,211,390.00	12,500,000.00	5,288,610.00
22021006	Postages & Courier Services	105,240.00	250,000.00	144,760.00
22021007	Welfare Packages	16,928,457.67	25,500,000.00	8,571,542.33
22021008	Subscription to Professional Bodies	605,500.00	2,500,000.00	1,894,500.00
22021009	Sporting Activities	8,276,460.00	25,000,000.00	16,723,540.00
22021014	Annual Budget Expenses & Administration	493,000.00	650,000.00	157,000.00
22021021	Special Days/Celebrations	9,386,500.00	12,500,000.00	3,113,500.00
22040110	Grants to Academic Institutions	3,365,000.00	5,000,000.00	1,635,000.00
Total		1,149,430,586.57	1,930,873,837.00	781,443,250.43

Recurrent Expenditure Performance Cont'd

051705700100	Akawke Torkula College of Advanced and Professional Studies, Makurdi			
21010101	Salary	599,788,347.00	437,484,503.00	-162,303,844.00
22020101	Local Travel and Transport: Training	434,600.00	6,300,000.00	5,865,400.00
22020102	Local Travel and Transport: Others	659,100.00	3,000,000.00	2,340,900.00
22020201	Electricity Charges	959,800.00	5,000,000.00	4,040,200.00
22020202	Telephone Charges	383,500.00	480,000.00	96,500.00
22020203	Internet Access Charges	250,500.00	1,200,000.00	949,500.00
22020205	Water Rates	1,055,750.00	2,112,200.00	1,056,450.00
22020301	Office Stationeries/Computer Consumables	697,140.00	4,000,000.00	3,302,860.00
22020302	Books	13,000.00	2,000,000.00	1,987,000.00
22020303	Newspapers	134,100.00	140,400.00	6,300.00
22020304	Magazines & Periodicals	33,100.00	220,000.00	186,900.00
22020305	Printing of Non Security Documents	217,100.00	1,320,000.00	1,102,900.00
22020306	Printing of Security Documents	507,100.00	584,100.00	77,000.00
22020307	Drugs/Laboratory/Medical Supplies	600,000.00	3,500,000.00	2,900,000.00
22020308	Field & Camping Materials Supplies	112,900.00	3,000,000.00	2,887,100.00
22020310	Teaching Aids/Instruction Materials	0	2,500,000.00	2,500,000.00
22020313	Production of Reports to Public Accounts Committee	877,400.00	1,000,000.00	122,600.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	862,390.00	5,300,000.00	4,437,610.00
22020402	Maintenance of Office Furniture	173,900.00	2,435,000.00	2,261,100.00
22020403	Maintenance of Office Building/Residential Quarters	379,950.00	5,000,000.00	4,620,050.00
22020404	Maintenance of Office/IT Equipments	635,500.00	2,500,000.00	1,864,500.00
22020406	Other Maintenance Services	1,091,100.00	1,098,940.00	7,840.00
22020501	Local Training	3,566,811.00	12,000,000.00	8,433,189.00
22020601	Security Services	225,200.00	1,000,000.00	774,800.00
22020605	Cleaning & Fumigation Services	50,200.00	1,200,000.00	1,149,800.00
22020701	Financial Consulting	891,600.00	2,500,000.00	1,608,400.00
22020702	Information Techonology Consulting	444,500.00	500,000.00	55,500.00
22020703	Legal Services	40,000.00	1,000,000.00	960,000.00
22020801	Motor Vehicle Fuel Cost	1,306,390.00	4,240,000.00	2,933,610.00
22020802	Other Transport Equipment Fuel Cost	503,150.00	800,000.00	296,850.00
22020803	Plant/Generator Fuel Cost	829,525.00	1,000,000.00	170,475.00
22020901	Bank Charges (Other than Interest)	33,338.13	300,000.00	266,661.87
22020902	Insurance Premium	758,975.00	6,500,000.00	5,741,025.00
22021001	Refreshment & Meals	1,166,680.00	5,000,000.00	3,833,320.00
22021002	Honorarium & Sitting Allowance	3,886,625.00	7,000,000.00	3,113,375.00
22021003	Publicity & Advertisements	443,350.00	1,500,000.00	1,056,650.00
22021004	Medical Expenses - Local	157,430.00	2,500,000.00	2,342,570.00
22021006	Postages & Courier Services	4,500.00	100,000.00	95,500.00
22021007	Welfare Packages	104,550.00	750,000.00	645,450.00
22021008	Subscription to Professional Bodies	355,000.00	1,500,000.00	1,145,000.00
22021021	Special Days/Celebrations	545,000.00	2,000,000.00	1,455,000.00
Total		625,179,101.13	541,565,143.00	-83,613,958.13
051701900100	College of Education, Katsina-Ala			
21010101	Salary	1,801,407,845.88	1,523,713,425.00	-277,694,420.88
21020101	Non Regular Allowances	78,764,978.00	375,016,966.00	296,251,988.00
22020101	Local Travel and Transport: Training	3,585,000.00	3,987,500.00	402,500.00
22020102	Local Travel and Transport: Others	15,948,900.00	20,948,900.00	5,000,000.00
22020201	Electricity Charges	2,994,588.00	5,705,000.00	2,710,412.00
22020202	Telephone Charges	0	0	0
22020203	Internet Access Charges	474,746.00	500,000.00	25,254.00
22020205	Water Rates	183,000.00	385,000.00	202,000.00
22020206	Sewage Charges	150,000.00	600,000.00	450,000.00
22020301	Office Stationeries/Computer Consumables	5,920,450.00	15,200,000.00	9,279,550.00

Recurrent Expenditure Performance Cont'd

22020302	Books	220,000.00	770,000.00	550,000.00
22020303	Newspapers	79,900.00	77,000.00	-2,900.00
22020304	Magazines & Periodicals	54,400.00	770,000.00	715,600.00
22020305	Printing of Non Security Documents	5,738,220.00	11,000,000.00	5,261,780.00
22020306	Printing of Security Documents	5,685,800.00	6,000,000.00	314,200.00
22020307	Drugs/Laboratory/Medical Supplies	285,000.00	770,000.00	485,000.00
22020308	Field & Camping Materials Supplies	105,000.00	210,210.00	105,210.00
22020309	Uniforms & Other Clothing	750,000.00	1,155,000.00	405,000.00
22020310	Teaching Aids/Instruction Materials	5,583,000.00	11,155,000.00	5,572,000.00
22020311	Food Stuff/Catering Materials Supplies	325,600.00	1,246,144.00	920,544.00
22020312	Production, Publication & Circulation of Annual Financial Statements	120,000.00	1,500,000.00	1,380,000.00
22020313	Production of Reports to Public Accounts Committee	150,000.00	1,500,000.00	1,350,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	2,347,200.00	4,694,400.00	2,347,200.00
22020402	Maintenance of Office Furniture	1,109,000.00	1,350,000.00	241,000.00
22020403	Maintenance of Office Building/Residential Quarters	4,489,450.00	9,670,000.00	5,180,550.00
22020404	Maintenance of Office/IT Equipments	2,034,500.00	2,034,500.00	0
22020405	Maintenance of Plants/Generators	1,617,300.00	3,849,000.00	2,231,700.00
22020406	Other Maintenance Services	1,684,500.00	2,958,816.00	1,274,316.00
22020501	Local Training	3,110,000.00	6,685,000.00	3,575,000.00
22020601	Security Services	2,595,284.00	36,000,000.00	33,404,716.00
22020602	Office Rent	2,085,400.00	2,310,000.00	224,600.00
22020605	Cleaning & Fumigation Services	364,000.00	3,080,000.00	2,716,000.00
22020701	Financial Consulting	2,365,524.00	3,850,000.00	1,484,476.00
22020702	Information Technology Consulting	3,796,846.00	4,000,000.00	203,154.00
22020703	Legal Services	270,000.00	770,000.00	500,000.00
22020705	Architectural Services	70,000.00	154,000.00	84,000.00
22020801	Motor Vehicle Fuel Cost	5,549,050.00	11,098,100.00	5,549,050.00
22021001	Refreshment & Meals	6,237,550.00	12,000,000.00	5,762,450.00
22021002	Honorarium & Sitting Allowance	6,147,850.00	11,625,301.00	5,477,451.00
22021003	Publicity & Advertisements	697,000.00	2,310,000.00	1,613,000.00
22021004	Medical Expenses - Local	560,000.00	770,000.00	210,000.00
22021006	Postages & Courier Services	8,450.00	61,500.00	53,050.00
22021007	Welfare Packages	1,365,000.00	2,650,000.00	1,285,000.00
22021008	Subscription to Professional Bodies	5,948,950.00	7,944,950.00	1,996,000.00
22021009	Sporting Activities	3,642,000.00	5,390,000.00	1,748,000.00
22021014	Annual Budget Expenses & Administration	700,000.00	1,400,000.00	700,000.00
22021021	Special Days/Celebrations	2,367,000.00	2,400,000.00	33,000.00
22040110	Grants to Academic Institutions	850,000.00	870,000.00	20,000.00
Total		1,990,538,281.88	2,122,135,712.00	131,597,430.12
051705600100	Benue State Scholarship Board			
21010101	Salary	14,120,729.16	19,225,701.00	5,104,971.84
Total		14,120,729.16	19,225,701.00	5,104,971.84

Recurrent Expenditure Performance Cont'd

051705400100	Benue State Teaching Service Board			
21010101	Salary	7,059,698,395.09	7,374,153,017.00	314,454,621.91
22020101	Local Travel and Transport: Training	848,750.00	4,598,000.00	3,749,250.00
22020102	Local Travel and Transport: Others	832,780.00	9,998,230.00	9,165,450.00
22020201	Electricity Charges	332,768.00	1,210,000.00	877,232.00
22020203	Internet Access Charges	7,305,000.00	605,000.00	-6,700,000.00
22020205	Water Rates	0	550,000.00	550,000.00
22020206	Sewage Charges	0	495,000.00	495,000.00
22020301	Office Stationaries/Computer Consumables	3,331,560.00	4,115,980.00	784,420.00
22020302	Books	973,700.00	99,946.00	-873,754.00
22020303	Newspapers	0	21,780.00	21,780.00
22020304	Magazines & Periodicals	0	24,200.00	24,200.00
22020305	Printing of Non Security Documents	740,000.00	605,000.00	-135,000.00
22020306	Printing of Security Documents	0	605,000.00	605,000.00
22020308	Field & Camping Materials Supplies	0	605,000.00	605,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	517,800.00	1,815,000.00	1,297,200.00
22020402	Maintenance of Office Furniture	235,700.00	2,964,500.00	2,728,800.00
22020403	Maintenance of Office Building/Residential Quarters	21,002,820.00	66,000,000.00	44,997,180.00
22020404	Maintenance of Office/IT Equipments	16,300.00	1,500,400.00	1,484,100.00
22020405	Maintenance of Plants/Generators	0	726,000.00	726,000.00
22020501	Local Training	1,650,000.00	11,000,000.00	9,350,000.00
22020601	Security Services	900,000.00	605,000.00	-295,000.00
22020605	Cleaning & Fumigation Services	300,000.00	544,500.00	244,500.00
22020702	Information Techonology Consulting	720,000.00	847,000.00	127,000.00
22020801	Motor Vehicle Fuel Cost	1,938,140.00	7,871,050.00	5,932,910.00
22020802	Other Transport Equipment Fuel Cost	120,000.00	242,000.00	122,000.00
22020803	Plant/Generator Fuel Cost	782,700.00	1,512,500.00	729,800.00
22020901	Bank Charges (Other than Interest)	125,300.58	544,500.00	419,199.42
22021001	Refreshment & Meals	1,924,300.00	1,815,000.00	-109,300.00
22021002	Honorarium & Sitting Allowance	5,616,500.00	6,050,000.00	433,500.00
22021003	Publicity & Advertisements	1,105,000.00	3,630,000.00	2,525,000.00
22021004	Medical Expenses - Local	10,000.00	3,630,000.00	3,620,000.00
22021006	Postages & Courier Services	0	375,100.00	375,100.00
22021007	Welfare Packages	1,455,000.00	665,500.00	-789,500.00
22021009	Sporting Activities	0	11,000,000.00	11,000,000.00
Total		7,112,482,513.67	7,521,024,203.00	408,541,689.33
011103500100	Local Government Pension Board			
21010101	Salary	313,904.00	353,000.00	39,096.00
Total		313,904.00	353,000.00	39,096.00
051702100100	Benue State University (BSU), Makurdi			
21010101	Salary	3,527,831,952.17	3,944,641,912.00	416,809,959.83
21020101	Non Regular Allowances	0	788,928,382.00	788,928,382.00
21020201	NHIS Contribution	0	151,132,678.00	151,132,678.00
21020202	Contributory Pension	0	241,812,284.00	241,812,284.00
21020203	Group Life Insurance	48,687,322.00	80,000,000.00	31,312,678.00
21030101	Gratuity	2,703,893.00	55,700,620.00	52,996,727.00
21030102	Pension	5,991,151.00	67,000,210.00	61,009,059.00
21030103	Death Benefits	0	35,000,000.00	35,000,000.00
22020102	Local Travel and Transport: Others	58,380,230.00	125,770,778.00	67,390,548.00
22020103	International Travel and Transport: Training	0	10,000,000.00	10,000,000.00
22020104	International Travel and Transport: Others	0	10,000,000.00	10,000,000.00
22020201	Electricity Charges	64,021,968.00	68,950,481.00	4,928,513.00
22020202	Telephone Charges	729,000.00	7,000,000.00	6,271,000.00
22020203	Internet Access Charges	5,417,750.00	9,000,000.00	3,582,250.00
22020205	Water Rates	0	5,000,000.00	5,000,000.00
22020210	Software Charges/Licence Renewal	5,626,779.00	30,000,000.00	24,373,221.00
22020301	Office Stationaries/Computer Consumables	51,307,340.00	83,872,699.00	32,565,359.00
22020302	Books	1,184,900.00	20,000,000.00	18,815,100.00

Recurrent Expenditure Performance Cont'd

22020303	Newspapers	1,775,154.00	2,252,000.00	476,846.00
22020304	Magazines & Periodicals	875,006.00	1,500,000.00	624,994.00
22020305	Printing of Non Security Documents	47,148,354.00	47,148,354.00	0
22020306	Printing of Security Documents	15,000,000.00	15,000,000.00	0
22020307	Drugs/Laboratory/Medical Supplies	22,639,425.00	22,639,425.00	0
22020309	Uniforms & Other Clothing	5,086,647.00	10,000,000.00	4,913,353.00
22020310	Teaching Aids/Instruction Materials	882,650.00	11,414,045.00	10,531,395.00
22020311	Food Stuff/Catering Materials Supplies	0	6,500,000.00	6,500,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	25,000,000.00	25,000,000.00	0
22020402	Maintenance of Office Furniture	929,050.00	6,495,775.00	5,566,725.00
22020403	Maintenance of Office Building/Residential Quarters	45,991,909.00	75,566,451.00	29,574,542.00
22020404	Maintenance of Office/IT Equipments	10,879,329.00	10,000,000.00	-879,329.00
22020405	Maintenance of Plants/Generators	4,419,260.00	16,000,000.00	11,580,740.00
22020406	Other Maintenance Services	21,859,464.00	38,000,000.00	16,140,536.00
22020413	Minor Road Maintenance	0	9,735,328.00	9,735,328.00
22020501	Local Training	14,299,839.00	6,000,000.00	-8,299,839.00
22020601	Security Services	10,765,492.00	18,022,492.00	7,257,000.00
22020605	Cleaning & Fumigation Services	34,095,964.00	35,087,175.00	991,211.00
22020701	Financial Consulting	39,848,021.00	15,000,000.00	-24,848,021.00
22020703	Legal Services	24,420,000.00	27,000,000.00	2,580,000.00
22020705	Architectural Services	0	5,500,000.00	5,500,000.00
22020801	Motor Vehicle Fuel Cost	25,008,780.00	40,000,000.00	14,991,220.00
22020803	Plant/Generator Fuel Cost	38,207,949.00	47,000,000.00	8,792,051.00
22020806	Cooking Gas/Fuel Cost	0	1,500,000.00	1,500,000.00
22020901	Bank Charges (Other than Interest)	475,624.00	770,000.00	294,376.00
22020902	Insurance Premium	57,720,761.00	70,000,000.00	12,279,239.00
22021001	Refreshment & Meals	18,723,920.00	15,000,000.00	-3,723,920.00
22021002	Honorarium & Sitting Allowance	98,727,186.00	50,000,000.00	-48,727,186.00
22021003	Publicity & Advertisements	17,573,154.00	10,000,000.00	-7,573,154.00
22021004	Medical Expenses - Local	0	5,000,000.00	5,000,000.00
22021006	Postages & Courier Services	3,944,482.00	2,500,000.00	-1,444,482.00
22021007	Welfare Packages	155,885,629.00	130,000,000.00	-25,885,629.00
22021008	Subscription to Professional Bodies	14,979,857.00	20,000,000.00	5,020,143.00
22021009	Sporting Activities	12,338,281.00	15,000,000.00	2,661,719.00
22021010	Direct Teaching & Laboratory Cost	195,625,128.00	200,000,000.00	4,374,872.00
22021014	Annual Budget Expenses & Administration	0	1,000,000.00	1,000,000.00
22021019	Medical Expenses - International	7,890,510.00	10,000,000.00	2,109,490.00
22021021	Special Days/Celebrations	0	1,200,000.00	1,200,000.00
Total		4,744,899,110.17	6,756,641,089.00	2,011,741,978.83
051702100200	Benue State University College of Health Sciences			
21010101	Salary	978,598,840.00	978,598,840.00	0
21020101	Non Regular Allowances	78,993,380.00	195,719,768.00	116,726,388.00
22020101	Local Travel and Transport: Training	3,850,000.00	3,850,000.00	0
22020102	Local Travel and Transport: Others	4,713,205.00	6,775,000.00	2,061,795.00
22020103	International Travel and Transport: Training	0	500,000.00	500,000.00
22020104	International Travel and Transport: Others	0	500,000.00	500,000.00
22020201	Electricity Charges	18,019,598.00	19,200,000.00	1,180,402.00
22020202	Telephone Charges	508,190.00	931,700.00	423,510.00
22020203	Internet Access Charges	0	1,347,500.00	1,347,500.00
22020204	Satellite Broadcasting Access Charges	248,900.00	770,000.00	521,100.00

Recurrent Expenditure Performance Cont'd

22020205	Water Rates	128,700.00	770,000.00	641,300.00
22020206	Sewage Charges	655,200.00	4,620,000.00	3,964,800.00
22020210	Software Charges/Licence Renewal	245,000.00	770,000.00	525,000.00
22020301	Office Stationaries/Computer Consumables	3,070,335.00	3,850,000.00	779,665.00
22020302	Books	536,750.00	1,925,000.00	1,388,250.00
22020303	Newspapers	168,051.00	200,000.00	31,949.00
22020304	Magazines & Periodicals	0	200,000.00	200,000.00
22020305	Printing of Non Security Documents	714,715.00	2,000,000.00	1,285,285.00
22020306	Printing of Security Documents	911,350.00	2,310,000.00	1,398,650.00
22020307	Drugs/Laboratory/Medical Supplies	394,770.00	3,000,000.00	2,605,230.00
22020308	Field & Camping Materials Supplies	0	385,000.00	385,000.00
22020309	Uniforms & Other Clothing	15,000.00	924,000.00	909,000.00
22020310	Teaching Aids/Instruction Materials	1,353,600.00	3,850,000.00	2,496,400.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,171,700.00	3,850,000.00	2,678,300.00
22020402	Maintenance of Office Furniture	2,410,800.00	3,500,000.00	1,089,200.00
22020403	Maintenance of Office Building/Residential Quarters	2,325,234.00	4,850,000.00	2,524,766.00
22020404	Maintenance of Office/IT Equipments	2,094,990.00	5,540,000.00	3,445,010.00
22020405	Maintenance of Plants/Generators	671,800.00	3,465,000.00	2,793,200.00
22020406	Other Maintenance Services	3,080,000.00	3,080,000.00	0
22020410	Maintenance of Street Lightings	84,700.00	1,155,000.00	1,070,300.00
22020412	Maintenance of Markets/Public Places	0	770,000.00	770,000.00
22020501	Local Training	3,850,000.00	3,850,000.00	0
22020502	International Training	938,700.00	4,500,000.00	3,561,300.00
22020604	Security Vote (Including Operations)	734,450.00	1,000,000.00	265,550.00
22020605	Cleaning & Fumigation Services	14,092,680.00	14,400,000.00	307,320.00
22020701	Financial Consulting	1,925,000.00	2,310,000.00	385,000.00
22020702	Information Techonology Consulting	359,000.00	770,000.00	411,000.00
22020703	Legal Services	0	770,000.00	770,000.00
22020704	Engineering Services	1,380,400.00	1,500,000.00	119,600.00
22020705	Architectural Services	0	385,000.00	385,000.00
22020801	Motor Vehicle Fuel Cost	3,416,000.00	4,620,000.00	1,204,000.00
22020803	Plant/Generator Fuel Cost	6,483,250.00	9,240,000.00	2,756,750.00
22020806	Cooking Gas/Fuel Cost	0	231,000.00	231,000.00
22020901	Bank Charges (Other than Interest)	321,779.00	1,155,000.00	833,221.00
22020902	Insurance Premium	0	1,925,000.00	1,925,000.00
22021001	Refreshment & Meals	4,078,435.00	4,695,000.00	616,565.00
22021002	Honorarium & Sitting Allowance	23,840,790.00	25,100,000.00	1,259,210.00
22021003	Publicity & Advertisements	719,750.00	1,155,000.00	435,250.00
22021004	Medical Expenses - Local	0	770,000.00	770,000.00
22021006	Postages & Courier Services	44,950.00	215,600.00	170,650.00
22021007	Welfare Packages	1,797,500.00	2,000,000.00	202,500.00
22021008	Subscription to Professional Bodies	3,515,500.00	3,540,000.00	24,500.00
22021009	Sporting Activities	0	1,155,000.00	1,155,000.00
22021010	Direct Teaching & Laboratory Cost	5,415,180.00	7,700,000.00	2,284,820.00
22021014	Annual Budget Expenses & Administration	680,000.00	1,155,000.00	475,000.00
22021019	Medical Expenses - International	0	1,155,000.00	1,155,000.00
22021021	Special Days/Celebrations	567,000.00	770,000.00	203,000.00
22040109	Grants to Communities/NGOs	50,000.00	770,000.00	720,000.00
Total		1,179,175,172.00	1,356,043,408.00	176,868,236.00

Recurrent Expenditure Performance Cont'd

052100100100	Ministry of Health and Human Services			
21010101	Salary	703,375,927.65	682,617,413.00	-20,758,514.65
21020101	Non Regular Allowances	0	20,000,000.00	20,000,000.00
21020201	NHIS Contribution	0	200,000,000.00	200,000,000.00
22020101	Local Travel and Transport: Training	2,054,000.00	3,850,000.00	1,796,000.00
22020102	Local Travel and Transport: Others	1,032,500.00	4,000,000.00	2,967,500.00
22020201	Electricity Charges	18,000.00	770,000.00	752,000.00
22020203	Internet Access Charges	137,900.00	500,000.00	362,100.00
22020206	Sewage Charges	10,500.00	1,000,000.00	989,500.00
22020301	Office Stationaries/Computer Consumables	1,352,500.00	4,694,000.00	3,341,500.00
22020302	Books	30,350.00	1,000,000.00	969,650.00
22020305	Printing of Non Security Documents	196,550.00	1,540,000.00	1,343,450.00
22020310	Teaching Aids/Instruction Materials	0	3,000,000.00	3,000,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,069,750.00	3,000,000.00	1,930,250.00
22020404	Maintenance of Office/IT Equipments	502,725.00	1,000,000.00	497,275.00
22020405	Maintenance of Plants/Generators	221,800.00	1,500,000.00	1,278,200.00
22020406	Other Maintenance Services	80,300.00	200,000.00	119,700.00
22020501	Local Training	1,195,900.00	3,850,000.00	2,654,100.00
22020605	Cleaning & Fumigation Services	0	2,000,000.00	2,000,000.00
22020705	Architectural Services	0	15,000,000.00	15,000,000.00
22020801	Motor Vehicle Fuel Cost	425,000.00	4,100,000.00	3,675,000.00
22020803	Plant/Generator Fuel Cost	576,700.00	2,000,000.00	1,423,300.00
22020901	Bank Charges (Other than Interest)	52.54	129,910.00	129,857.46
22021001	Refreshment & Meals	195,000.00	800,000.00	605,000.00
22021002	Honorarium & Sitting Allowance	118,500.00	1,000,000.00	881,500.00
22021003	Publicity & Advertisements	396,625.00	500,000.00	103,375.00
22021004	Medical Expenses - Local	984,887.88	2,500,000.00	1,515,112.12
22021014	Annual Budget Expenses & Administration	159,800.00	500,000.00	340,200.00
22040103	Grants to Local Governments - Current	0	268,000.00	268,000.00
22040109	Grants to Communities/NGOs/SOML	548,698,346.50	980,000,000.00	431,301,653.50
Total		1,262,833,614.57	1,941,319,323.00	678,485,708.43
012300400100	Radio Benue Corporation			
21010101	Salary	318,002,430.00	293,014,684.00	-24,987,746.00
22020101	Local Travel and Transport: Training	135,000.00	1,155,000.00	1,020,000.00
22020102	Local Travel and Transport: Others	148,550.00	3,880,400.00	3,731,850.00
22020201	Electricity Charges	87,000.00	2,500,000.00	2,413,000.00
22020301	Office Stationaries/Computer Consumables	682,600.00	1,200,000.00	517,400.00
22020303	Newspapers	0	146,300.00	146,300.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	179,800.00	1,280,000.00	1,100,200.00
22020402	Maintenance of Office Furniture	0	140,000.00	140,000.00
22020403	Maintenance of Office Building/Residential Quarters	0	1,155,000.00	1,155,000.00
22020404	Maintenance of Office/IT Equipments	375,600.00	1,250,000.00	874,400.00
22020405	Maintenance of Plants/Generators	285,000.00	1,600,000.00	1,315,000.00
22020406	Other Maintenance Services	15,000.00	13,898,500.00	13,883,500.00
22020602	Office Rent	32,000.00	420,000.00	388,000.00
22020703	Legal Services	0	2,448,600.00	2,448,600.00
22020801	Motor Vehicle Fuel Cost	789,100.00	2,200,000.00	1,410,900.00
22020802	Other Transport Equipment Fuel Cost	9,745,590.00	15,400,000.00	5,654,410.00
22020901	Bank Charges (Other than Interest)	0	61,600.00	61,600.00
22021001	Refreshment & Meals	231,000.00	1,500,000.00	1,269,000.00
22021002	Honorarium & Sitting Allowance	112,500.00	2,310,000.00	2,197,500.00

Recurrent Expenditure Performance Cont'd

22021003	Publicity & Advertisements	876,520.00	1,850,000.00	973,480.00
22021004	Medical Expenses - Local	38,000.00	154,000.00	116,000.00
22021006	Postages & Courier Services	31,000.00	61,600.00	30,600.00
22021007	Welfare Packages	48,500.00	285,000.00	236,500.00
22021008	Subscription to Professional Bodies	61,000.00	7,700,000.00	7,639,000.00
Total		331,876,190.00	355,610,684.00	23,734,494.00
011102100400	Benue State Liaison Office Abuja / Lodge			
22020101	Local Travel and Transport: Training	255,000.00	500,000.00	245,000.00
22020102	Local Travel and Transport: Others	1,258,000.00	2,500,000.00	1,242,000.00
22020201	Electricity Charges	1,691,600.00	1,800,000.00	108,400.00
22020203	Internet Access Charges	322,500.00	900,000.00	577,500.00
22020204	Satellite Broadcasting Access Charges	746,700.00	300,000.00	-446,700.00
22020205	Water Rates	0	4,000,000.00	4,000,000.00
22020301	Office Stationaries/Computer Consumables	949,650.00	3,000,000.00	2,050,350.00
22020303	Newspapers	20,000.00	500,000.00	480,000.00
22020304	Magazines & Periodicals	0	200,000.00	200,000.00
22020305	Printing of Non Security Documents	213,900.00	2,000,000.00	1,786,100.00
22020311	Food Stuff/Catering Materials Supplies	10,590,000.00	16,200,000.00	5,610,000.00
22020312	Production, Publication & Circulation of Annual Financial Statements	0	500,000.00	500,000.00
22020313	Production of Reports to Public Accounts Committee	0	6,000,000.00	6,000,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	3,442,900.00	15,000,000.00	11,557,100.00
22020402	Maintenance of Office Furniture	3,005,900.00	300,000.00	-2,705,900.00
22020403	Maintenance of Office Building/Residential Quarters	1,796,815.00	7,700,000.00	5,903,185.00
22020404	Maintenance of Office/IT Equipments	0	1,000,000.00	1,000,000.00
22020405	Maintenance of Plants/Generators	0	2,000,000.00	2,000,000.00
22020406	Other Maintenance Services	68,600.00	6,000,000.00	5,931,400.00
22020601	Security Services	0	1,500,000.00	1,500,000.00
22020603	Residential Rent	29,156,200.00	28,000,000.00	-1,156,200.00
22020605	Cleaning & Fumigation Services	2,800.00	3,500,000.00	3,497,200.00
22020801	Motor Vehicle Fuel Cost	4,085,650.00	10,000,000.00	5,914,350.00
22020802	Other Transport Equipment Fuel Cost	153,000.00	4,000,000.00	3,847,000.00
22020803	Plant/Generator Fuel Cost	4,716,700.00	4,000,000.00	-716,700.00
22020806	Cooking Gas/Fuel Cost	75,000.00	2,000,000.00	1,925,000.00
22020901	Bank Charges (Other than Interest)	84,604.12	100,000.00	15,395.88
22021001	Refreshment & Meals	127,000.00	10,000,000.00	9,873,000.00
22021002	Honorarium & Sitting Allowance	50,000.00	500,000.00	450,000.00
22021003	Publicity & Advertisements	0	500,000.00	500,000.00
22021004	Medical Expenses - Local	25,000.00	500,000.00	475,000.00
22021007	Welfare Packages	670,000.00	10,000,000.00	9,330,000.00
22021014	Annual Budget Expenses & Administration	100,000.00	200,000.00	100,000.00
Total		63,607,519.12	145,200,000.00	81,592,480.88
052110200100	Hospital Management Board			
21010101	Salary	2,864,687,700.00	2,678,936,919.00	-185,750,781.00
21020101	Non Regular Allowances	0	535,787,384.00	535,787,384.00
22020101	Local Travel and Transport: Training	0	1,000,000.00	1,000,000.00
22020102	Local Travel and Transport: Others	45,100.00	1,700,000.00	1,654,900.00
22020201	Electricity Charges	108,800.00	500,000.00	391,200.00
22020202	Telephone Charges	0	100,000.00	100,000.00
22020203	Internet Access Charges	0	100,000.00	100,000.00
22020205	Water Rates	109,000.00	200,000.00	91,000.00

Recurrent Expenditure Performance Cont'd

22020206	Sewage Charges	0	40,000.00	40,000.00
22020301	Office Stationaries/Computer Consumables	14,500.00	1,700,000.00	1,685,500.00
22020305	Printing of Non Security Documents	14,000.00	1,500,000.00	1,486,000.00
22020306	Printing of Security Documents	85,400.00	2,000,000.00	1,914,600.00
22020307	Drugs/Laboratory/Medical Supplies	0	5,000,000.00	5,000,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	27,800.00	2,500,000.00	2,472,200.00
22020402	Maintenance of Office Furniture	19,800.00	1,500,000.00	1,480,200.00
22020403	Maintenance of Office Building/Residential Quarters	0	2,000,000.00	2,000,000.00
22020404	Maintenance of Office/IT Equipments	18,000.00	1,000,000.00	982,000.00
22020405	Maintenance of Plants/Generators	0	1,700,000.00	1,700,000.00
22020406	Other Maintenance Services	2,200.00	500,000.00	497,800.00
22020501	Local Training	0	1,700,000.00	1,700,000.00
22020601	Security Services	361,000.00	300,000.00	-61,000.00
22020603	Residential Rent	0	400,000.00	400,000.00
22020605	Cleaning & Fumigation Services	7,500.00	300,000.00	292,500.00
22020701	Financial Consulting	0	770,000.00	770,000.00
22020702	Information Techonology Consulting	0	200,000.00	200,000.00
22020703	Legal Services	116,000.00	300,000.00	184,000.00
22020801	Motor Vehicle Fuel Cost	540,500.00	2,500,000.00	1,959,500.00
22020803	Plant/Generator Fuel Cost	195,400.00	1,540,000.00	1,344,600.00
22020806	Cooking Gas/Fuel Cost	0	100,000.00	100,000.00
22020901	Bank Charges (Other than Interest)	17,599.00	40,000.00	22,401.00
22021001	Refreshment & Meals	190,800.00	1,000,000.00	809,200.00
22021002	Honorarium & Sitting Allowance	12,000.00	2,000,000.00	1,988,000.00
22021003	Publicity & Advertisements	40,000.00	400,000.00	360,000.00
22021004	Medical Expenses - Local	0	2,000,000.00	2,000,000.00
22021006	Postages & Courier Services	0	38,500.00	38,500.00
22021007	Welfare Packages	45,000.00	1,500,000.00	1,455,000.00
22040103	Grants to Loal Governments - Current	0	5,000,000.00	5,000,000.00
Total		2,866,658,099.00	3,257,852,803.00	391,194,704.00
011102100500	Bureau of Archives, Research and Documentation			
21010101	Salary	10,636,803.25	15,015,239.00	4,378,435.75
21020101	Non Regular Allowances	7,935,203.03	3,003,048.00	-4,932,155.03
22020101	Local Travel and Transport: Training	0	1,540,000.00	1,540,000.00
22020102	Local Travel and Transport: Others	0	1,155,000.00	1,155,000.00
22020201	Electricity Charges	100,000.00	154,000.00	54,000.00
22020202	Telephone Charges	30,000.00	46,200.00	16,200.00
22020203	Internet Access Charges	120,000.00	385,000.00	265,000.00
22020301	Office Stationaries/Computer Consumables	13,900.00	770,000.00	756,100.00
22020302	Books	0	385,000.00	385,000.00
22020303	Newspapers	106,100.00	308,000.00	201,900.00
22020901	Bank Charges (Other than Interest)	16	77,000.00	76,984.00
22020902	Insurance Premium	0	385,000.00	385,000.00
22021001	Refreshment & Meals	25,000.00	192,500.00	167,500.00
22021007	Welfare Packages	105,000.00	385,000.00	280,000.00
22021008	Subscription to Professional Bodies	0	231,000.00	231,000.00
22021021	Special Days/Celebrations	0	231,000.00	231,000.00
Total		19,072,022.28	24,262,987.00	5,190,964.72

Recurrent Expenditure Performance Cont'd

052102700100	Benue State Primary Health Care Board			
21010101	Salary	265,000.00	6,000,000,000.00	5,999,735,000.00
22020101	Local Travel and Transport: Training	105,000.00	17,810,000.00	17,705,000.00
22020102	Local Travel and Transport: Others	13,891,200.00	24,500,000.00	10,608,800.00
22020201	Electricity Charges	112,000.00	800,000.00	688,000.00
22020202	Telephone Charges	0	400,000.00	400,000.00
22020203	Internet Access Charges	15,000.00	2,000,000.00	1,985,000.00
22020204	Satellite Broadcasting Access Charges	27,400.00	500,000.00	472,600.00
22020205	Water Rates	0	200,000.00	200,000.00
22020206	Sewage Charges	0	300,000.00	300,000.00
22020210	Software Charges/Licence Renewal	0	720,000.00	720,000.00
22020301	Office Stationaries/Computer Consumables	229,600.00	1,720,000.00	1,490,400.00
22020302	Books	24,000.00	6,888,500.00	6,864,500.00
22020303	Newspapers	0	185,000.00	185,000.00
22020304	Magazines & Periodicals	0	250,000.00	250,000.00
22020305	Printing of Non Security Documents	115,000.00	37,313,000.00	37,198,000.00
22020306	Printing of Security Documents	100,000.00	3,000,000.00	2,900,000.00
22020307	Drugs/Laboratory/Medical Supplies	2,344,800.00	861,000,000.00	858,655,200.00
22020313	Production of Reports to Public Accounts Committee	0	150,000.00	150,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,846,860.00	2,610,000.00	763,140.00
22020402	Maintenance of Office Furniture	0	1,000,000.00	1,000,000.00
22020403	Maintenance of Office Building/Residential Quarters	3,000.00	1,400,000.00	1,397,000.00
22020404	Maintenance of Office/IT Equipments	91,000.00	1,000,000.00	909,000.00
22020405	Maintenance of Plants/Generators	0	4,000,000.00	4,000,000.00
22020406	Other Maintenance Services	39,000.00	570,000.00	531,000.00
22020411	Maintenance of Communication Equipment	0	500,000.00	500,000.00
22020501	Local Training	5,175,600.00	119,227,000.00	114,051,400.00
22020801	Motor Vehicle Fuel Cost	454,400.00	4,000,000.00	3,545,600.00
22020803	Plant/Generator Fuel Cost	0	5,000,000.00	5,000,000.00
22020901	Bank Charges (Other than Interest)	37,860.62	750,000.00	712,139.38
22020902	Insurance Premium	0	1,500,000.00	1,500,000.00
22021001	Refreshment & Meals	286,000.00	4,670,000.00	4,384,000.00
22021002	Honorarium & Sitting Allowance	4,567,600.00	8,184,500.00	3,616,900.00
22021003	Publicity & Advertisements	10,000.00	4,000,000.00	3,990,000.00
22021004	Medical Expenses - Local	2,136,516.00	6,000,000.00	3,863,484.00
22021014	Annual Budget Expenses & Administration	47,000.00	250,000.00	203,000.00
22021021	Special Days/Celebrations	1,689,700.00	7,500,000.00	5,810,300.00
Total		33,613,536.62	7,129,898,000.00	7,096,284,463.38
055100100100	Bureau of Local Government and Chieftaincy Affairs			
21010101	Salary	130,433,938.12	134,000,000.00	3,566,061.88
21010102	Over Time Payment	0	200,000.00	200,000.00
Total		130,433,938.12	134,200,000.00	3,766,061.88
053905100200	Bureau of Youth and Sports Development			
21010101	Salary	62,810,433.00	73,711,119.00	10,900,686.00
21020101	Non Regular Allowances	0	1,000,000.00	1,000,000.00
22020101	Local Travel and Transport: Training	5,000.00	1,000,000.00	995,000.00
22020301	Office Stationaries/Computer Consumables	235,650.00	1,000,000.00	764,350.00
22020303	Newspapers	5,000.00	5,000.00	0
22020305	Printing of Non Security Documents	25,000.00	200,000.00	175,000.00
22020312	Production, Publication & Circulation of Annual Financial Statements	20,000.00	20,000.00	0
22020401	Maintenance of Motor Vehicle/Transport Equipment	124,400.00	1,000,000.00	875,600.00
22020402	Maintenance of Office Furniture	0	300,000.00	300,000.00

Recurrent Expenditure Performance Cont'd

22020405	Maintenance of Plants/Generators	10,000.00	100,000.00	90,000.00
22020406	Other Maintenance Services	0	200,000.00	200,000.00
22020501	Local Training	0	500,000.00	500,000.00
22020601	Security Services	8,600.00	300,000.00	291,400.00
22020605	Cleaning & Fumigation Services	0	200,000.00	200,000.00
22020702	Information Techonology Consulting	0	100,000.00	100,000.00
22020801	Motor Vehicle Fuel Cost	16,350.00	1,000,000.00	983,650.00
22020803	Plant/Generator Fuel Cost	20,000.00	20,000.00	0
22021007	Welfare Packages	200,000.00	1,000,000.00	800,000.00
22021008	Subscription to Professional Bodies	0	200,000.00	200,000.00
22021009	Sporting Activities-National Sports Festivals	12,791,600.00	385,000,000.00	372,208,400.00
22021014	Annual Budget Expenses & Administration	0	100,000.00	100,000.00
22021021	Special Days/International Youth Day Celebrations	0	400,000.00	400,000.00
Total		76,272,033.00	467,356,119.00	391,084,086.00
053905100100	Benue State Sports Council			
21010101	Salary	8,800,456.64	93,913,165.00	85,112,708.36
21020101	Non Regular Allowances	20,840,122.00	25,830,211.00	4,990,089.00
Total		29,640,578.64	119,743,376.00	90,102,797.36
051400100100	Ministry of Women Affairs and Social Development			
21010101	Salary	89,849,246.58	90,734,271.00	885,024.42
21020101	Non Regular Allowances	0	2,000,000.00	2,000,000.00
22020101	Local Travel and Transport: Training	2,769,000.00	1,000,000.00	-1,769,000.00
22020102	Local Travel and Transport: Others	1,118,500.00	1,500,000.00	381,500.00
22020201	Electricity Charges	0	400,000.00	400,000.00
22020203	Internet Access Charges	15,000.00	400,000.00	385,000.00
22020205	Water Rates	0	100,000.00	100,000.00
22020206	Sewage Charges	0	100,000.00	100,000.00
22020301	Office Stationaries/Computer Consumables	1,357,000.00	2,000,000.00	643,000.00
22020302	Books	37,000.00	100,000.00	63,000.00
22020305	Printing of Non Security Documents	101,000.00	500,000.00	399,000.00
22020306	Printing of Security Documents	24,000.00	100,000.00	76,000.00
22020307	Drugs/Laboratory/Medical Supplies	0	50,000.00	50,000.00
22020309	Uniforms & Other Clothing	0	100,000.00	100,000.00
22020310	Teaching Aids/Instruction Materials	460,250.00	700,000.00	239,750.00
22020311	Food Stuff/Catering Materials Supplies	5,546,000.00	3,000,000.00	-2,546,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	700,000.00	1,500,000.00	800,000.00
22020402	Maintenance of Office Furniture	77,500.00	100,000.00	22,500.00
22020404	Maintenance of Office/IT Equipments	167,000.00	800,000.00	633,000.00
22020405	Maintenance of Plants/Generators	4,500.00	300,000.00	295,500.00
22020406	Other Maintenance Services	88,000.00	500,000.00	412,000.00
Total		102,313,996.58	105,984,271.00	3,670,274.42
051305300102	Benue State Rehabilitation Board, Apir			
21010101	Salary	8,194,018.08	7,914,545.00	-279,473.08
21020101	Non Regular Allowances	0	1,582,909.00	1,582,909.00
22020101	Local Travel and Transport: Training	162,000.00	3,000,000.00	2,838,000.00
22020102	Local Travel and Transport: Others	855,000.00	1,000,000.00	145,000.00
22020201	Electricity Charges	90,000.00	154,000.00	64,000.00
22020301	Office Stationaries/Computer Consumables	1,240,000.00	1,500,000.00	260,000.00
22020302	Books	0	154,000.00	154,000.00
22020305	Printing of Non Security Documents	100,000.00	154,000.00	54,000.00

Recurrent Expenditure Performance Cont'd

22020307	Drugs/Laboratory/Medical Supplies	0	1,000,000.00	1,000,000.00
22020309	Uniforms & Other Clothing & Settlement	0	1,000,000.00	1,000,000.00
22020310	Teaching Aids/Instruction Materials: Special Schools; Sai, Aliade, Ohimini & Blind Workshop.	2,475,000.00	4,000,000.00	1,525,000.00
22020311	Food Stuff/Catering Materials Supplies: Community Base Rehab Centre, Hiitom Ikov, Special Schools, Buruku, Elim etc	7,970,000.00	10,000,000.00	2,030,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	188,000.00	1,000,000.00	812,000.00
22020402	Maintenance of Office Furniture	150,000.00	500,000.00	350,000.00
22020404	Maintenance of Office/IT Equipments	477,000.00	500,000.00	23,000.00
22020603	Residential Rent	35,000.00	300,000.00	265,000.00
22020605	Cleaning & Fumigation Services	114,000.00	1,000,000.00	886,000.00
22020703	Legal Services	0	1,000,000.00	1,000,000.00
22020705	Architectural Services	0	500,000.00	500,000.00
22020706	Surveying Services	100,000.00	500,000.00	400,000.00
22020707	Agricultural Consulting	30,000.00	1,000,000.00	970,000.00
22020708	Medical Consulting	20,000.00	2,000,000.00	1,980,000.00
22020801	Motor Vehicle Fuel Cost: (F20 - BN01, F20 - BN02)	85,000.00	500,000.00	415,000.00
22020802	Other Transport Equipment Fuel Cost	0	38,500.00	38,500.00
22020803	Plant/Generator Fuel Cost	0	77,000.00	77,000.00
22020901	Bank Charges (Other than Interest)	23,126.18	23,100.00	-26.18
22021001	Refreshment & Meals	0	231,000.00	231,000.00
22021002	Honorarium & Sitting Allowance	20,000.00	385,000.00	365,000.00
22021003	Publicity & Advertisements	0	77,000.00	77,000.00
22021004	Medical Expenses - Local	49,000.00	154,000.00	105,000.00
22021006	Postages & Courier Services	25,000.00	38,500.00	13,500.00
22021007	Welfare Packages: (Community Base Rehabilitation, Graduation & Settlement of Trainees, National Trade Fair, Evacuation of L	2,494,000.00	10,000,000.00	7,506,000.00
22021009	Sporting Activities	0	2,310,000.00	2,310,000.00
22021014	Annual Budget Expenses & Administration	0	77,000.00	77,000.00
22021021	Special Days/Celebrations	4,000,000.00	3,000,000.00	-1,000,000.00
22040109	Grants to Communities/NGOs	0	2,310,000.00	2,310,000.00
Total		28,896,144.26	58,980,554.00	30,084,409.74
051705500100	Benue State Examination Board			
21010101	Salary/Wages	57,642,318.00	50,200,000.00	-7,442,318.00
21020101	Non-regular Allowances	1,995.00	0	-1,995.00
22020101	Local Transport & Travel	1,200,000.00	2,000,000.00	800,000.00
22020201	Electricity	363,650.00	0	-363,650.00
22020202	Telephone Charge	0	1,000.00	1,000.00
22020203	Internet Access Charges	0	2,000,000.00	2,000,000.00
22020205	Water Rates	110,000.00	200,000.00	90,000.00
22020301	Office Stationary Compute Consumables	3,378,000.00	3,000,000.00	-378,000.00
22020303	News Papers	96,000.00	100,000.00	4,000.00
22020304	Magazine & Periodicals	120,000.00	200,000.00	80,000.00
22020305	Printing of non-Security Documents	3,000,000.00	2,000,000.00	-1,000,000.00
22020306	Printing of Security Documents	1,360,000.00	1,360,000.00	0
22020309	Uniforms & Other Cloths	1,500,000.00	200,000.00	-1,300,000.00
22020401	Maintenance of Motor & Transport Equipment	6,179,600.00	3,000,000.00	-3,179,600.00
22020402	Maintenance of Office Furniture	979,350.00	1,500,000.00	520,650.00
22020403	Maintenance of Office Building	0	50,000,000.00	50,000,000.00
22020404	Maintenance of Office/IT	261,200.00	1,000,000.00	738,800.00
22020405	Maintenance of Plant/Gen.	627,000.00	1,500,000.00	873,000.00

Recurrent Expenditure Performance Cont'd

22020406	Other Maintenance Services	3,540,500.00	700,000.00	-2,840,500.00
22020501	Local Training	0	1,500,000.00	1,500,000.00
22020601	Security Services	0	360,000.00	360,000.00
22020604	Security Vote/BECE Exams	101,279,374.00	1,000,000.00	-100,279,374.00
22020701	Financial Consulting/ Student Exchange Programme (SEP)	85,500,000.00	1,000,000.00	-84,500,000.00
22020801	Motor Vehicle Fuel Cost	2,152,200.00	3,600,000.00	1,447,800.00
22020802	Other Transport Equipment/ Fuel Cost	0	2,000,000.00	2,000,000.00
22020901	Bank Charges	110,300.00	150,000.00	39,700.00
22021001	Refreshment & News	461,600.00	1,000,000.00	538,400.00
22021002	Honorarium & setting Allowances	305,000.00	1,000,000.00	695,000.00
22021003	Publicity & Advert.	343,000.00	5,000.00	-338,000.00
22021004	Medical Expenses Local	0	1,500,000.00	1,500,000.00
22021006	Postages & Computer Services	5.3	100,000.00	99,994.70
Total		270,511,092.30	132,176,000.00	-138,335,092.30
051702100100	COLLEGE OF EDUCATION, OJU			
21010101	Salary	1,745,211,667.04	1,537,579,585.00	-207,632,082.04
21020101	Non Regular Allowances	3,108,975.00	0	-3,108,975.00
22020101	Local Travel and Transport: Training	2,431,000.00	7,000,000.00	4,569,000.00
22020102	Local Travel and Transport: Others	11,599,000.00	17,000,000.00	5,401,000.00
22020201	Electricity Charges	1,991,900.00	2,500,000.00	508,100.00
22020203	Internet Access Charges	829,900.00	1,540,000.00	710,100.00
22020205	Water Rates	307,000.00	231,000.00	-76,000.00
22020301	Office Stationaries/Computer Consumables	3,267,700.00	7,000,000.00	3,732,300.00
22020302	Books	200,000.00	5,000,000.00	4,800,000.00
22020303	Newspapers	35,000.00	577,500.00	542,500.00
22020305	Printing of Non Security Documents	1,484,000.00	6,000,000.00	4,516,000.00
22020306	Printing of Security Documents	3,664,000.00	6,000,000.00	2,336,000.00
22020310	Teaching Aids/Instruction Materials	1,050,000.00	3,000,000.00	1,950,000.00
22020311	Food Stuff/Catering Materials Supplies	35,000.00	770,000.00	735,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,170,250.00	5,000,000.00	3,829,750.00
22020402	Maintenance of Office Furniture	80,000.00	2,500,000.00	2,420,000.00
22020403	Maintenance of Office Building/Residential Quarters	1,127,000.00	2,000,000.00	873,000.00
22020405	Maintenance of Plants/Generators	75,500.00	2,500,000.00	2,424,500.00
22020406	Other Maintenance Services	830,500.00	2,000,000.00	1,169,500.00
22020413	Minor Road Maintenance	95,000.00	2,500,000.00	2,405,000.00
22020501	Local Training	177,500.00	2,000,000.00	1,822,500.00
22020601	Security Services	2,280,000.00	5,000,000.00	2,720,000.00
22020603	Residential Rent	1,484,600.00	2,000,000.00	515,400.00
22020605	Cleaning & Fumigation Services	786,000.00	1,000,000.00	214,000.00
22020702	Information Technology Consulting	64,000.00	5,000,000.00	4,936,000.00
22020706	Surveying Services	200,000.00	1,500,000.00	1,300,000.00
22020801	Motor Vehicle Fuel Cost	2,283,000.00	5,000,000.00	2,717,000.00
22020803	Plant/Generator Fuel Cost	502,000.00	1,500,000.00	998,000.00
22020901	Bank Charges (Other than Interest)	98,273.22	1,000,000.00	901,726.78
22021001	Refreshment & Meals	5,784,900.00	5,000,000.00	-784,900.00
22021002	Honorarium & Sitting Allowance	6,529,700.00	15,400,000.00	8,870,300.00
22021003	Publicity & Advertisements	959,000.00	2,000,000.00	1,041,000.00
22021004	Medical Expenses - Local	45,000.00	2,500,000.00	2,455,000.00
22021006	Postages & Courier Services	18,800.00	100,000.00	81,200.00
22021007	Welfare Packages	2,472,700.00	3,500,000.00	1,027,300.00
22021008	Subscription to Professional Bodies	650,000.00	5,000,000.00	4,350,000.00
22021014	Annual Budget Expenses & Administration	345,000.00	885,000.00	540,000.00
22021021	Special Days/Celebrations	1,340,000.00	2,310,000.00	970,000.00
22040109	Grants to Communities/NGOs	150,000.00	1,540,000.00	1,390,000.00
Total		1,804,763,865.26	1,672,933,085.00	-131,830,780.26

Recurrent Expenditure Performance Cont'd

051705500100	Benue State Science and Technical Education Board			
21010101	Salary	505,026,920.86	500,516,242.00	-4,510,678.86
21020101	Non Regular Allowances	0	100,000,000.00	100,000,000.00
22020101	Local Travel and Transport: Training	20,500.00	200,000.00	179,500.00
22020102	Local Travel and Transport: Others	0	285,000.00	285,000.00
22020201	Electricity Charges	15,000.00	240,000.00	225,000.00
22020205	Water Rates	8,000.00	92,400.00	84,400.00
22020301	Office Stationaries/Computer Consumables	12,000.00	770,000.00	758,000.00
22020302	Books	0	400,000.00	400,000.00
22020305	Printing of Non Security Documents	60,000.00	385,000.00	325,000.00
22020306	Printing of Security Documents	0	231,000.00	231,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	48,000.00	316,000.00	268,000.00
22020402	Maintenance of Office Furniture	0	231,000.00	231,000.00
22020403	Maintenance of Office Building/Residential Quarters	11,000.00	231,000.00	220,000.00
22020404	Maintenance of Office/IT Equipments	8,000.00	231,000.00	223,000.00
22020501	Local Training	0	558,500.00	558,500.00
22020601	Security Services	30,000.00	1,080,000.00	1,050,000.00
22020605	Cleaning & Fumigation Services	0	80,000.00	80,000.00
22020801	Motor Vehicle Fuel Cost	29,185.00	466,000.00	436,815.00
22020803	Plant/Generator Fuel Cost	5,000.00	180,000.00	175,000.00
22020901	Bank Charges (Other than Interest)	3,315.00	23,100.00	19,785.00
Total		505,276,920.86	606,516,242.00	101,239,321.14
051700300100	Benue State Universal Basic Education Board (SUPEB)			
21010101	Salary	1,136,234,198.12	1,187,763,222.00	51,529,023.88
21020101	Non Regular Allowances	13,123,145.00	17,137,288.00	4,014,143.00
22020101	Local Travel and Transport: Training	490,000.00	7,700,000.00	7,210,000.00
22020102	Local Travel and Transport: Others	10,250,000.00	20,000,000.00	9,750,000.00
22020201	Electricity Charges	529,877.00	1,100,000.00	570,123.00
22020205	Water Rates			0
22020301	Office Stationaries/Computer Consumables	8,517,870.00	10,000,000.00	1,482,130.00
22020302	Books			0
22020305	Printing of Non Security Documents	39,067,600.00	40,850,000.00	1,782,400.00
22020306	Printing of Security Documents			0
22020401	Maintenance of Motor Vehicle/Transport Equipment	14,800,245.00	30,000,000.00	15,199,755.00
22020402	Maintenance of Office Furniture	63,700.00	1,135,000.00	1,071,300.00
22020403	Maintenance of Office Building/Residential Quarters	23,670,533.00	40,000,000.00	16,329,467.00
22020404	Maintenance of Office/IT Equipments	59,640,400.00	100,000,000.00	40,359,600.00
22020501	Local Training	69,210,590.00	100,000,000.00	30,789,410.00
22020601	Security Services			0
22020801	Motor Vehicle Fuel Cost	7,830,000.00	10,000,000.00	2,170,000.00
22020803	Plant/Generator Fuel Cost	510,550.00	1,540,000.00	1,029,450.00
22020901	Bank Charges (Other than Interest)			0
22021001	Refreshment & Meals	5,502,350.00	10,000,000.00	4,497,650.00
22021002	Honorarium & sitting Allowances	13,020,000.00	30,000,000.00	16,980,000.00
22020901	Essential Service Providers - BIRS	1,477,435,149.01	0.00	2,170,000.00
Total		1,402,461,058.12	1,607,225,510.00	204,764,451.88
Grand Total		61,035,044,894.20	80,462,585,516.00	21,121,693,511.81

NOTE: 5 Capital Expenditure by MDAs

011100800100	Benue State Emergency Management Agency (BESEMA)			
32010101	Land & Building - Administrative;Renovat SEMA office	0.00	46,582,660.00	46,582,660.00
32010104	Other Storage Facilities;Construction of 2 Warehouses	40,000,000.00	40,000,000.00	0.00
32010701	SERVICE CONCESSION ASSETS (PPP)	100,000,000.00	100,000,000.00	0.00
32030101	Goodwill (Acquired)Rehabilitation of IDPs	46,000,000.00	50,000,000.00	4,000,000.00
Total		186,000,000.00	236,582,660.00	50,582,660.00
011200100100	Benue State House of Assembly			
32010206	Security Installations/Equipment	0.00	5,000,000.00	5,000,000.00
32010701	Service Concession Assets (PPP)-Constituency Project	362,500,000.00	500,000,000.00	137,500,000.00
32011001	Assets-under-Construction-Retention Fee	0.00	15,012,643.00	15,012,643.00
32020101	Land & Building - Office-Police Post	20,000,000.00	15,000,000.00	-5,000,000.00
32020102	Land & Building - Residential (Guest House)	0.00	30,000,000.00	30,000,000.00
Total		382,500,000.00	565,012,643.00	182,512,643.00
021500100100	Ministry of Agriculture and Natural Resources			
32010301	Earth Moving Equipment (e.g. Bulldozers etc): 10 Nos. Farm Tractors (60HP) at 16m	1,699,930,213.15	1,760,000,000.00	60,069,786.85
32010903	Biological Assets	401,720,000.00	1,450,000,000.00	1,048,280,000.00
Total		2,101,650,213.15	3,210,000,000.00	1,108,349,786.85
021502100100	Akperan Orshi College of Agriculture, Yandev.			
32010101	Land & Building - Administrative: Construction of 2 Admin. Blocks (Direct labour)	284,200.00	83,000,000.00	82,715,800.00
32010102	LAND & BUILDINGS - RESIDENTIAL	0.00	17,000,000.00	17,000,000.00
32010206	Security Installations/Equipment: construction/provision of 9.2km perimeter fencing	0.00	13,700,000.00	13,700,000.00
32010214	Boreholes & Other Water Facilities	224,900.00	3,000,000.00	2,775,100.00
32010302	Industrial Equipment (purchase of 2 tractors)	502,775.00	15,000,000.00	14,497,225.00
32010305	Power Generating Sets	0.00	10,000,000.00	10,000,000.00
32010405	Motor Vehicles (purchase of 2 motor vehicles)	5,150,000.00	6,000,000.00	850,000.00
32010501	Computers	0.00	4,000,000.00	4,000,000.00
32010502	Printers	167,000.00	500,000.00	333,000.00
32010505	Photocopiers	980,000.00	1,000,000.00	20,000.00
32010601	Chairs	120,000.00	2,000,000.00	1,880,000.00
32010602	Tables	590,000.00	2,000,000.00	1,410,000.00
32010604	Television Sets	0.00	350,000.00	350,000.00
32010606	AirConditioner	122,000.00	2,000,000.00	1,878,000.00
32010904	Laboratory/Medical Equipments: Learning aid/medical Equipment (laboratory equipment)	8,437,150.00	10,000,000.00	1,562,850.00
32010302	Laboratory/Medical Equipments: Construction/Provision of Agricultural Equipment (hatchery)	0.00	1,000,000.00	1,000,000.00
32030109	Research & Development Farm	1,101,000.00	1,000,000.00	-101,000.00
Total		17,679,025.00	171,550,000.00	153,870,975.00
023600100100	Ministry of Arts, Culture and Tourism			
32020101	Land & Building - Office: Completion of NIHOTOUR Study Centre	17,713,000.00	24,000,000.00	6,287,000.00
32030109	Research & Development: Tourism Development Plan, Benue Youth Carnival, Benue International Festival & Talent Hunt	8,407,000.00	30,000,000.00	21,593,000.00
Total		26,120,000.00	54,000,000.00	27,880,000.00
022000100100	Ministry of Finance			
32010501	Computers	1,500,000.00	10,000,000.00	8,500,000.00
32010502	Printers	0.00	1,000,000.00	1,000,000.00
32010503	Scanners	0.00	100,000.00	100,000.00
32010505	Photocopiers	802,000.00	1,000,000.00	198,000.00
32010603	Safes/File Cabinets/Cupboards	7,070,000.00	10,000,000.00	2,930,000.00
32010701	Service Concession Assets: Service Wide Capital	3,607,435,401.82	10,000,000,000.00	6,392,564,598.18
32020101	Land & Building - Office-Revenue House,construction of Lobi Bank Building for BIRS	0.00	200,000,000.00	200,000,000.00
Total		3,616,807,401.82	10,222,100,000.00	6,605,292,598.18

NOTE: 5 Capital Expenditure by MDAs Cont'd

023800100100	Benue State Planning Commission			
32010701	Service Concession Assets (PPP) - Government Counterpart Cash Contribution, UNHCR, UNICEF, UNFPA, UNDP, Social Inv. Prog. (SOCU) etc.	2,554,000.00	3,000,000,000.00	2,997,446,000.00
32030109	Research & Development - Statistical Investigation & Surveys	0.00	215,000,000.00	215,000,000.00
Total		2,554,000.00	3,215,000,000.00	3,212,446,000.00
025210400100	Benue State Environmental Sanitation Authority			
32010215	1No Septic Tank Emptier	0.00	20,000,000.00	20,000,000.00
32010301	Purchase of 1No Payloader	16,000,000.00	20,000,000.00	4,000,000.00
Total		16,000,000.00	40,000,000.00	24,000,000.00
025210300100	Benue State Rural Water Supply and Sanitation Agency			
32010101	Land & Building - Administrative office block Hqtrs	0.00	30,000,000.00	30,000,000.00
32010701	Service Concession Assets (PPP) Counterpart funding for RUSHPIN	229,127,260.52	220,000,000.00	-9,127,260.52
32010703	Service Concession Assets (PPP) Counterpart funding for Water Aid (provision of bore holes and latrines)	0.00	5,000,000.00	5,000,000.00
32030109	Research & Development: Scale up of CLTS for ODF	27,248,250.00	50,000,000.00	22,751,750.00
32030110	Broadcast Rights			0.00
Total		256,375,510.52	305,000,000.00	48,624,489.48
025300200100	Bureau of Rural Development and Cooperatives			
32010101	Land & Building - Administrative: Construction of Women/ Youth Development Centre at Apa Agila in Ado constituency	0.00	360,790,000.00	360,790,000.00
32010202	Roads & Bridges: Construction of one span reinforced concrete bridge across Aku stream on Korinya - Mbaatim feeder road.	3,434,867,150.10	22,699,988,601.00	19,265,121,450.90
32010205	ZOOS, PARKS & RESERVES	0.00	289,000,000.00	289,000,000.00
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	0.00	8,251,626.00	8,251,626.00
32010207	Electricity Transmission Network: Electrification of Abia - Igbee	133,878,455.00	9,408,443,678.00	9,274,565,223.00
Total		3,568,745,605.10	32,766,473,905.00	29,197,728,299.90
051702100100	Benue State University (BSU), Makurdi			
32010101	Land & Building - Administrative-Senate Building	240,511,279.00	300,000,000.00	59,488,721.00
32010202	Roads & Bridges	19,430,115.17	20,000,000.00	569,884.83
32010208	Water Distribution Network	15,115,450.76	20,000,000.00	4,884,549.24
32010215	Waste Disposal Equipments	7,687,796.00	20,000,000.00	12,312,204.00
32010305	Power Generating Sets	10,000,000.00	10,000,000.00	0.00
32010306	Broadcast & Communication Equipments	19,400,550.15	20,000,000.00	599,449.85
32010405	Motor Vehicles	8,200,140.00	20,000,000.00	11,799,860.00
32010501	Computers	10,000,000.00	10,000,000.00	0.00
32010502	Printers	1,399,480.00	2,000,000.00	600,520.00
32010601	Chairs	0.00	5,000,000.00	5,000,000.00
32010602	Tables	3,000,000.00	5,000,000.00	2,000,000.00
32010904	Laboratory/Medical Equipments	4,046,773.00	5,000,000.00	953,227.00
Total		338,791,584.08	437,000,000.00	98,208,415.92
	Ministry of Industry, Trade and Investment			
32011001	Assets-under-Construction	428,000.00	30,000,000.00	29,572,000.00
32030109	Research & Development	4,005,000.00	50,000,000.00	45,995,000.00
Total		4,433,000.00	80,000,000.00	75,567,000.00
052102700100	Benue State Primary Health Care Board			
32010501	Computers	400,000.00	10,000,000.00	9,600,000.00
32010904	Laboratory/Medical Equipments	0.00	277,000,000.00	277,000,000.00
Total		400,000.00	287,000,000.00	286,600,000.00
051702100100	COLLEGE OF EDUCATION, OJU			
32010101	LAND & BUILDINGS - ADMINISTRATIVE:-Administrative: Renovation of Delapidated Class rooms/Auditorium and staff offices	3,850,000.00	10,000,000.00	6,150,000.00
32010102	LAND & BUILDINGS - RESIDENTIAL:-Construction of Male and Female Hostels	2,000,000.00	20,000,000.00	18,000,000.00
32030109	RESEARCH & DEVELOPMENT:-Asset collation Documentation, Revaluation	8,859,400.00	20,000,000.00	11,140,600.00
Total		14,709,400.00	50,000,000.00	35,290,600.00

NOTE: 5 Capital Expenditure by MDAs Cont'd

52100100100	Ministry of Health			
32010101	Land & Building-Admin-Clinic/Perimeter Fencing of PHC Jingir	4,609,577.87	5,500,000.00	890,422.13
32010101	Land & Building-Admin-Completion of Renovation works of 10 General	8,170,202.40	20,000,000.00	11,829,797.60
32010101	Land & Building-Admin-Renovation of Health Centre at Ogboju-ihaje & Adoka icho	2,360,000.00	2,360,000.00	0.00
32010101	Land & Building-Admin-Construction of perimeter fence & gate house at SHT Agasha & access road round the fence	6,973,293.50	45,000,000.00	38,026,706.50
32010101	Landscaping of school of Nursing & midwifery mkd	15,174,155.49	20,000,000.00	4,825,844.51
32010101	Land & Building-Office-General renovation & landscaping of gen. hospital Gbajimba	125,914.15	20,000,000.00	19,874,085.85
32010208	Water Distribution Network: provision of mini water works & reticulation at BSUTH	5,000,000.00	20,000,000.00	15,000,000.00
32010904	Laboratory/Medical Equipments-procurement of modern medical equipment for all 23 General hospital in the State	50,000,000.00	0.00	-50,000,000.00
Total		92,413,143.41	132,860,000.00	40,446,856.59
11100500100	Development Cooperatons, Sustainable Development Goals (SDG)			
32010101	Land & Building - Administrative	250,500,190.17	300,000,000.00	49,499,809.83
32010202	Electricity Transmission Network	190,415,250.25	210,000,000.00	19,584,749.75
32010210	Dams	145,900,217.30	150,000,000.00	4,099,782.70
32010701	Service Concession Assets (PPP)	1,950,250,400.50	2,500,000,000.00	549,749,599.50
Total		2,537,066,058.22	3,160,000,000.00	622,933,941.78
25200100100	Ministry of Water Resources			
32010208	Water Distribution Network	1,980,195,116.15	2,480,400,000.00	500,204,883.85
32010209	Sewage/Drainage Network	818,503,800.00	910,000,000.00	91,496,200.00
32010210	Dams	899,900,400.50	920,000,000.00	20,099,599.50
32010214	Boreholes & Other Water Facilities	328,222,552.00	398,000,000.00	69,777,448.00
Total		4,026,821,868.65	4,708,400,000.00	681,578,131.35
Grand Total		17,189,066,809.95	51,772,579,208.00	41,147,400,324.92

Note 6: Benue State Domestic Debt Data for the Period Ended 31st December, 2018.

	DEBT STOCK JAN 2018	DEBT SERVICE		DEBT STOCK AS AT 31ST DECEMBER, 2018
		Additions	Re-Payments	
FGN Bonds	10,614,155,320.60	–	147,908,752.02	10,466,246,568.58
BSNG Bonds	3,548,793,218.32	–	621,541,148.00	2,927,252,070.32
CBN Backed Loan	21,506,968,113.09	1,218,471,730.05	5,628,031,433.94	17,097,408,409.20
Commercial Bank Loans	3,489,153,771.78		3,039,963,591.30	449,190,180.48
Contractor's Arrears	8,271,685,041.22	–	935,486,626.77	7,336,198,414.45
Pension and Gratuity	11,045,569,047.24	1,436,732,572.35		12,482,301,619.59
Salary Arrears & Other Staff Claims	16,481,058,984.47	–	4,878,199,121.13	11,602,859,863.34
Government to Govt.	–	–		–
Fed. Govt to State Govt.	–	–		–
Judgement Debts	–	–		
Other Liabilities	–	–		–
TOTAL	74,957,383,496.72	2,655,204,302.40	15,251,130,673.16	62,361,457,125.96
Direct Deduction from FAAC (Excluding Foreign Loan)			6,528,775,350.32	
			21,779,906,023.48	

Note 7: Cash and Bank Balances

BANK	Opening Balance 1st January, 2018	Closing Balance, 31st December, 2018
FBN VAT	927,345,845.05	164,736,971.76
FIDELITY	90,550,791.00	40,678,530.60
UBA - FAAC	-2,944,769,053.69	-3,677,577,133.87
UBA - SAL	968,457,444.24	24,671,849.37
UBA BOND	7,555,890,049.04	18,510,132.82
UBA - TSA	—	2,000,100,111.76
ACCESS EXP	—	27,924,327.26
UBN	10,573,451.00	22,397,774.50
ACCESS IGR	1,000.00	651,582.12
ACCESS	11,056.79	530,326.75
FIDELITY 2	—	45,545,836.04
STERLING BANK	-53.77	36,997,483.74
KEYSTONE	3,009,791.68	71,260,286.70
ZENITH SALARY	14,210,579.00	—
FBN	113,013,688.15	—
UBA BOND I	239,171.73	—
UNITY I	2,006,878.21	—
STANBIC IBTC	432,584.14	—
GTB	287,645.60	—
ZENITH SURE	209,299,710.52	—
STANTIC IBTC	52,356,716.40	—
ZENITH	500,180.67	—
GTB EXCESS	159,035.73	—
ECO	315,249.65	—
DIAMOND	2,289,812.93	2,289,812.93
TOTAL	7,006,181,574.07	-1,221,282,107.52

NOTE 8: BENUE STATE INVESTMENTS

	2016 (N)
Unquoted Shares	144,652,906.00
Investment in Mining	71,765,572.00
Investment in Meat Processing	10,325,040.00
Mbatia Cement Plant-Investment	335,000.00
Investment in Land (Adaka)	264,505,698.00
Investments in Securities and Placements (Elixir Securities Ltd)	4,750,789,893.00
TOTAL	5,242,374,109.00

NOTE 9: MOVEMENT OF EXTERNAL LOANS FOR YEAR ENDED 31ST DECEMBER, 2018

SOURCE OF LOAN	OPENING BALANCE 1ST JAN, 2018	ADDITIONS 2018	CHARGES	REPAYMENTS	CLOSING BALANCE 31ST DECEMBER, 2018
IBRD					
ADB/ADF	1,271,712,892.60		33,233,744.22	22,613,948.84	1,282,332,687.98
IDA	10,045,069,202.16		509,488,059.22	267,729,143.56	10,286,828,117.82
Total	11,316,782,094.76		542,721,803.44	290,343,092.40	11,569,160,805.80