

BUDGET REVISION SUMMARY TABLE				
<i>ALL AMOUNTS ARE IN NAIRA EXCEPT WHERE OTHERWISE STATED</i>				
Item	2020 original budget	2020 amended budget	o/w COVID-responsive* (in 2020 amended budget)	Reference to Explanatory Notes**
				Explanatory Note(EN1)
Assumptions:				EN1.1
Oil price (US\$/bbl)	US\$57 per barrel	US\$20 per barrel		EN1.1
Oil production (national, mbpd)	2.18 million barrels per day	1.7 million barrels per day		EN1.1
Exchange rate (N/US\$)	305	360		EN1.1
GDP growth (national, percent annual change)	2.93	(4.42)		EN1.1
Inflation (national, percent, annual average)	10.81	14.13		EN1.1
Revenues and grants:	147,777,560,049	68,822,683,181		- EN1.2 - EN1.5
Gross Statutory Allocation (not net of deductions)	42,760,945,940	26,841,499,359		EN1.2
Derivation				
Other FAAC transfers (exchange rate gain, augmentation, others)	6,084,478,185	3,382,765,362		EN1.2
VAT	13,973,148,100	7,581,203,670		EN1.2
IGR	33,288,765,929	15,481,221,210		EN1.3
Internal grants & Internal Aid	20,253,314,601	5,696,393,512		EN1.4
External grants & External Aid	16,090,913,817	1,820,394,715		EN1.4
Transfer To Fund Reccurrent Expenditure	9,838,443,477	6,411,143,684		EN1.5
Revenue from Institutions & Boards	5,348,000,000	233,033,799		EN1.3
PAYE (Commercial)	139,550,000			EN1.3
Opening Balance		1,375,027,870		
Expenditures:	190,886,611,025	108,822,683,181	26,754,274,479	EN2
Recurrent:	115,951,625,887	68,338,978,787	9,548,687,438	EN2
Personnel costs (salaries, pensions)	45,923,224,912	36,815,013,334	7,345,214,328	EN2.1
Overhead costs	49,763,931,494	29,752,846,993	2,203,473,110	EN2.1,2.2 AND 2.3
Gratuity	3,016,018,459	344,218,459		EN2.1
Death benefits	1,766,725,921	126,900,000		EN2.1
Interest payments on debt (or debt service), including FAAC deductions	15,481,725,102	1,300,000,000		EN2.
Capital:	74,934,985,138	40,483,704,395	17,205,587,041	EN2.1,2.2 AND 2.3
ADMINISTRATION SECTOR:	7,387,166,118	4,225,529,286	155,000,000	EN2.1, EN2.2
ECONOMIC SECTOR:	52,312,077,089	26,251,708,890	11,054,823,822	EN2.1, EN2.2
LAW & JUSTICE SECTOR:	478,440,000	528,440,000	50,000,000	EN2.1, EN2.2
SOCIAL SECTOR:	14,757,301,930	9,478,026,219	5,945,763,219	EN2.1, EN2.2
Financing:	43,109,050,976	40,000,000,000		- EN3
Domestic bonds				EN3.2
Commercial bank loans	40,000,000,000	40,000,000,000		EN3.1
External loans				EN3.2
Extra Ordinary Items	3,109,050,976			EN 3.1
Financing gap	0	0		EN 3
Memorandum Items:				
COVID-19 responsive expenditures (% of total expenditures)				25

EXPLANATORY NOTES ON CHANGES TO THE 2020 APPROVED BENUE STATE BUDGET

EXPLANATORY NOTE (1) FOR REVISIONS OF REVENUE PROJECTIONS

1.1 Budget Assumptions (Original and Amended Budget 2020)

- The 2020 budget bill was signed into law on 30 December 2019 for implementation with effect from 1 January 2020. By the end of the first quarter, the assumptions underpinning the revenue projections in the budget had changed as a result of the global economic slowdown created by the oil supply war between Saudi Arabia and Russia and the disruptive impact of the COVID-19 pandemic.
- The impact of these shocks continued into the second quarter and have necessitated a significant downward review of revenue projections at federal and sub-national levels. The Federal Ministry of Finance has accordingly revised the projections and assumptions in the 2020-2022 Medium Term Expenditure Framework (MTEF) as reflected in the table below, while the Nigeria Governors Forum (NGF) believes it could be worse. We have adopted the NGF's projections as the more realistic basis for FAAC projections and have reset our FAAC revenue projections to levels that are well below the upper boundaries that the NGF has set for Benue State.

ITEMS	PROJECTED FOR APPROVED 2020 BUDGET	REVISED PROJECTIONS BY NGF
Oil Price Benchmark	US\$57 per barrel	US\$20 per barrel
Oil Production Benchmark	2.18 million barrels per day	1.7million barrels per day
Exchange Rate (NGN:USD)	305	360
National GDP Growth Rate (%)	2.93	-4.42
Inflation (%)	10.81	14.13

1.2 Revisions to Gross Statutory Allocation

- With a contracting economy as shown in above table, income from traditional revenue sources such as PMS under-recovery (now zero), exchange rate gain and Value Added Tax (VAT) is expected to decline. Overall, Benue State is anticipating a 57% to 67% fall in both oil-related and non-oil components of the gross statutory allocations from the Federation Account Allocation Committee (FAAC) this year and we have reflected this in a downward revision of the projected revenue for fiscal year 2020. As already noted, the revised revenue projections here are lower than the upper boundaries set for Benue State in the NGF's typically more conservative projections.

1.3 Revisions to Internally Generated Revenues (IGR)

- Last year's IGR increased by 59% to over N17billion, the fourth largest percentage increase in the country, according to NBS. Since the additional collection reforms, including automation, provided the basis for a projected N33b in the approved 2020 budget. Although Benue itself only imposed a moderate COVID-19 lockdown, the nationwide travel restrictions and the associated economic slowdown has refocused policy attention on stimulus and relief packages, including tax reliefs, to minimise the economic impact of the pandemic on citizens and businesses.
- There have been disruptive changes to most of the major components of the state's IGR, which has affected the collectibles and forced a substantial downward review. Land fees, PAYE, direct assessment, licenses, fines, road and other taxes as well as the various regulatory and service fees collected by MDAs have all been affected as a result of the following changes:
 - i. There is a 50% reduction of land and building fees.
 - ii. Schools have been closed in the wake of COVID-19 and the estimated revenue from the secondary and tertiary education system (school fees, exam fees, etc.) has been reduced by upwards of 55%.
 - iii. The substantial revenue earlier anticipated from sale, concession or leasing of government property and earnings tax has been revised downward by over 55% in view of the slowdown in economic activities.
 - iv. Even in agriculture which is being protected from the impact of COVID-19, the long closure of markets has forced a cut in estimated revenues from produce buying licenses, food inspection fees in markets and transporters registration.
 - v. PAYE has been similarly revised downward because the anticipated minimum wage and consequential pay increase has been put back by the pandemic.
 - vi. We also anticipate that revenue from direct assessment will be adversely affected by impact of the COVID-19 restrictions on economic activities.
- Analysis of total collections from all sources for January to May this year show a decline from N1,318,490,641.03 in April 2019 to N552,311,549.62 in April 2020, when the changes started affecting IGR, a 58% decline, which pattern is expected to continue until later in the year. It is in view of this that we have undertaken a downward revision of our IGR from N33,288,765,929 to N15,481,221,210, or 53.5%. This could have been worse but for the fact that the administration of revenue collection has continued to improve.

1.4 Other observations on revenue and grants (internal and external)

- In common with other states, Benue has been in dialogue with the Federal Government, the Nigeria Governors Forum and development partners on grants and aid in response to the budget crisis occasioned by the impact of COVID-19. The state is currently expecting to

receive income in cash or kind from up to 10 sources over the course of the year. Other assumptions underlying the revenue estimates include the following:

- i. continued institutional strengthening of internally generated revenue collection in the State in collaboration with the Local Government Councils;
- ii. blockage of leakages in internal revenue generation by our MDAs and remitting of all collections into the Government's Treasury Single Account;
- iii. the revenue sharing formula would hold steady or improve with respect to the parameters used in the Statutory Allocation and Value Added Tax (VAT) distribution;
- iv. further acceleration and strengthening of the financial management reforms being implemented under the World Bank-supported State Fiscal Transparency and Sustainability (SFTAS), which will earn enhanced revenue for improved results;
- v. payment of counterpart cash contributions and other commitments with our development partners will be further strengthened;
- vi. herdsmen attacks and other clashes and forms of criminality are eliminated or reduced;
- vii. goodwill of domestic and foreign creditors, investors and development partners in respect of debt servicing reliefs and emergency financing, investments and aid;
- viii. further relaxation of COVID-19 movement and interaction restrictions across the country and broader reopening of the national economy;
- ix. no further threats to stability and predictability in the national and global political economy.

1.5 Transfers to Fund Recurrent Expenditure

- These are funds that the LGAs are required by law to transfer to state government accounts for expenditure on services co-funded by the two tiers of government. Such shared services include payment of salaries of primary school teachers as provided in the State Universal Basic Education law and those of primary healthcare workers as required by the Primary Health Care law, as well as funds for operations of the Benue State Independent Electoral Commission (BSIEC) as provided for in the act establishing the Commission.

EXPLANATORY NOTE (2) FOR KEY EXPENDITURE ALLOCATIONS

2.1 Maintaining critical (non-COVID-19 response expenditures)

- While reducing the recurrent expenditure estimates overall by over 59%, we have kept faith with the government's responsibility to the generality of its workforce by protecting the personnel budget to the extent feasible, with only very minimal reductions in some discretionary allowances, focusing the bulk of the reductions on non-critical overhead costs. Overhead provisions that are critical to the COVID-19 response have been retained or increased.
- The capital expenditure estimates have been reduced by 54%, but they still maintain the commitment of the government to protecting and enhancing farmers' livelihoods, creating

jobs and generating wealth through agricultural value chain development investments in providing machinery, fertilisers, improved seedlings and chemicals, extension services and access to markets. Thus, there are only minor to moderate adjustments in the agriculture expenditure items, with ample provision for inputs as well as access roads and bridges to facilitate evacuation of produce, along with provisions for COVID19-related relief for those in the agricultural value chain, including as being proposed under the auspices of the World Bank-assisted Nigeria CARES programme-for-results.

- Provision for critical infrastructure remains the largest component of the capital expenditure estimates. There are provisions to construct 10 priority arterial roads (about 500km in total) across the three senatorial zones and township roads to promote livelihoods sustaining economic activities in the main towns. There is provision for priority basic rural infrastructure projects for which procurement has already been approved and which can provide labour-intensive construction opportunities as part of COVID-19 relief. There is also the previously mentioned expansion of water supply, which is doubly critical because of the central importance of water in the COVID-19 response.

2.2 COVID-19 response expenditures

- Special attention has been paid to controlling the spread of COVID-19 and managing the impact on livelihoods. To control the disease and minimise the threat to lives, the approved health expenditure estimates have not only been preserved but have been substantially increased, along with increases for other complementary non-pharmaceutical provisions in other sectors. There are new or enhanced budgetary provisions for sensitization and behaviour change communication, enforcement of pandemic control regulations, disinfection of public spaces, personal protection supplies, water supply to support the hygiene requirements, testing and isolation facilities and treatment centres, training and incentives for health workers and research labs, among other measures.
- There is ample provision in the expenditure budget to mitigate the economic impact of the pandemic on individual and household livelihoods, MSMEs and priority business sectors such as agriculture. These include budgetary provision for palliatives for poor and vulnerable households, agricultural inputs for farmers, access roads and basic rural infrastructure to support farmers and protect the food supply chain, along with provision for a public-private partnership to establish a major agricultural goods market to boost the sector and create more jobs. There is a new major allocation to the Community and Social Development Agency for basic services to poor and vulnerable households and individuals in line with the commitments of the state to the implementation of the World Bank-assisted Nigeria CARES programme-for-results. Other expenditure items in the COVID-19 response include relief packages for affected businesses, incentives for operators in COVID-19 priority

sectors and provision to facilitate access to ecommerce and e-learning, including at basic education levels.

- The expenditure outlay of N26.75b on these COVID-19 response items represents 25% of the revised total budget. These items are tagged in a separate column on the detailed budget expenditure spreadsheet as COVID-Responsive (CR).

2.3 Revisions to non-essential spending

- There is a 51% cut of the overheads budget, marking the first time it will contract rather than grow year-on-year. Most of the cuts have come from provisions for debt servicing holidays granted by CBN and the Federal Government, provision for new agencies that are no longer seen as urgent, maintenance of vehicles, travel expenses, utilities, conferences and entertainment in line with the changes (e.g. virtual meetings instead of in-person conferences) created by COVID-19.
- Outside the critical capital expenditure items highlighted in in 2.1 and 2.2 above, provisions for nearly all non-critical capital expenditure items (e.g. airport, TV station, vehicles and some renovations) have either been dropped altogether or cut by up to 90%.
- There are six electricity projects that appear as new additions to the capital expenditure of the Ministry of Energy, Science Technology, a new ministry created last year. But these are not new projects, having been transferred from the Ministry of Works & Transport. So the only noteworthy changes here are that the six projects have moved to a new home in line with mandate of the new Ministry and their budget has now been cut by upwards of 90 percent as part of the reduction in non-essential expenditure in the wake of COVID-19.

EXPLANATORY NOTE (3) FOR ADJUSTMENTS TO FINANCING ITEMS, SOURCES, AND/OR AMOUNTS

3.1 Revisions to domestic loans

- Domestic bonds are the only financing source for the budget deficit. We have already taken concrete steps towards securing these bonds. Further to clearance by the State Assembly, we have made two written requests to the Federal Ministry of Finance, Budget and National Planning (FMBNP), with the Debt Management Office in copy. The requests are being reviewed and approval is expected by the end of July. We have appointed the financial advisor and the transaction parties. We are expecting to receive the proceeds of the first offer by 20 September, according to the timeline provided by the financial adviser, while the second tranche will follow soon afterwards. Provision has been made in the budget to start the servicing of these bonds, as they are not covered by the moratoriums being negotiated with the commercial banks.

- The provision for extraordinary items has been removed because the budget revision is being made half-way into the year and nearly all of the anticipated revenue sources have been identified.

3.2 Revisions to external financing items, sources, and/or amounts

- There are no the external financing items scheduled in the revised budget.

3.3 Revisions to non-lending instruments

- There are no plans to accumulate any new arrears.

**BENUE STATE GOVERNMENT
2020 REVISED BUDGET FRAMEWORK**



S/No.	Source of Revenue	Revenue Estimates January-December, 2020	Revised Revenue Estimates January- December, 2020	o/w COVID- responsive* (in 2020 amended
1	Opening Balance		1,375,027,870	
	<u>RECEIPTS:</u>			
2	Statutory Allocation	42,760,945,940	26,841,499,359	
3	FAAC Special Allocations	1,944,224,508	1,360,957,156	
4	Share of VAT	13,973,148,100	7,581,203,670	
5	Excess Crude	2,000,000,000	1,000,000,000	
6	Gain on Foreign Exchange	2,140,253,677	1,021,808,206	
		62,818,572,226	37,805,468,391	
	<u>INDEPENDENT REVENUE</u>			
7	Tax Revenue	16,721,352,926	9,882,136,383	
8	Non-Tax Revenue	16,567,413,003	5,599,084,826	
		33,288,765,929	15,481,221,210	
	TOTAL PROJECTED FUNDS:	96,107,338,154	54,661,717,471	
	<u>OTHER RECEIPTS/REVENUE</u>			
9	Domestic Aid & Grant	20,253,314,601	5,696,393,512	
10	Foreign Aid & Grant	16,090,913,817	1,820,394,715	
11	Investment Income		-	
12	Budget Augmentation			
13	PAYE (Commercial)	139,550,000		
14	Subsidy Savings			
15	Transfer To Fund Reccurrent	9,838,443,477	6,411,143,684	
16	Revenue from Institutions & Boards	5,348,000,000	233,033,799	
		51,670,221,895	14,160,965,711	
	<u>DEFICIT FINANCING:</u>			
17	Domestic Loans/Deficit Financing	40,000,000,000	40,000,000,000	
18	Extra Ordinary Items	3,109,050,976		
		43,109,050,976	40,000,000,000	

EXPENDITURE:				
19	Debt Payments Local	15,159,037,267	1,100,000,000	
20	Debt Payments Foreign	322,687,834	200,000,000	
21	Pension	8,566,980,155	3,595,023,938	
22	Gratuity	3,016,018,459	344,218,459	
23	Death benefits	1,766,725,921	126,900,000	
24	Personnel Costs	37,356,244,757	33,219,989,396	7,345,214,328
25	Overhead Costs	49,763,931,493	29,752,846,993	2,204,141,359
26	Expenses by Parastatals			
CAPITAL				
27	ADMINISTRATION SECTOR:	7,387,166,119	4,225,529,286	155,000,000
28	ECONOMIC SECTOR:	52,312,077,089	26,251,708,890	11,054,823,822
29	LAW & JUSTICE SECTOR:	478,440,000	528,440,000	50,000,000
30	SOCIAL SECTOR:	14,757,301,931	9,478,026,219	5,945,763,219
TOTAL EXPENDITURE:		190,886,611,025	108,822,683,181	26,754,942,729
TOTAL REVENUE:		190,886,611,025	108,822,683,181	
FINANCING GAP		0	0	
COVID-19 responsive expenditures (% of total expenditures)=				25

BENUE STATE GOVERNMENT 2020 BUDGET



BENUE STATE 2020 REVISED ESTIMATES - SUMMARY

S/No	SECTORAL CODE	PUBLIC SECTOR ENTITIES (PSEs)	RECURRENT REVENUE	PERSONNEL COST	OVERHEAD COST	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL ALLOCATION
		PERCENTAGE:		34%	29%	63%	37%	100%
		TOTAL:	108,822,683,181	37,286,131,793	31,052,846,993	68,338,978,786	40,483,704,395	108,822,683,181
1	011100100100	Government House Administration		264,798,788	1,901,254,400	2,166,053,188	270,800,000	2,436,853,188
2	011100100200	Deputy Governor's Office		8,224,384	1,124,844,851	1,133,069,235	73,600,000	1,206,669,235
3	011103300100	Benue State Aids Control Agency (BENSACA)	10,000,000		15,625,665	15,625,665	-	15,625,665
4	011100500100	Development Cooperations, Sustainable Development Goals (SDGs)	20,000,000		5,148,554	5,148,554	1,843,013,688	1,848,162,242
5	012500100100	Office of the Head of Service (HOS)		494,000,000	14,481,720	508,481,720	100,000,000	608,481,720
6	012500500100	Bureau of Manpower Development and Training			3,572,608	3,572,608	1,289,190	4,861,798
7	012500100200	Bureau of Establishment and Management Services		221,884,448	2,633,816	224,518,264	-	224,518,264
8	012500100400	Bureau of Salaries and Pensions		3,093,023,938	6,781,797	3,099,805,735	4,580,000	3,104,385,735
9	012500100400	Bureau of Service Welfare	40,909,841		70,106,747	70,106,747	106,081,000	176,187,747
10	011103500100	Local Government Pension Board	2,521,120,436	795,607,382	52,741,156	848,348,538	4,000,000	852,348,538
11	012300100100	Ministry of Information, Culture and Tourism	2,439,063	369,057,864	130,997,880	500,055,744	432,466,642	932,522,386
12	012305500100	Government Printing Department	4,201,634	4,794,482	1,584,000	6,378,482	-	6,378,482
13	012300400100	Radio Benue Corporation	11,542,400	313,429,382	11,273,354	324,702,736	-	324,702,736
14	012301300100	Benue Printing and Publishing Corporation (BPPC)	761,896	134,040,118	1,995,720	136,035,838	-	136,035,838
15	012400100100	Bureau of Internal Affairs and Special Services (BIASS)	305,400	54,031,642	12,059,837,600	12,113,869,242	90,000,000	12,203,869,242
16	011103700100	Muslim Pilgrims Welfare Board (MPWB)		4,708,827	9,320,800	14,029,627	18,500,000	32,529,627
17	011103800100	Christian Pilgrims Welfare Board (CPWB)	1,120,436	4,036,824	13,050,400	17,087,224	16,000,000	33,087,224
18	014700100200	Local Government Service Commission	345,703,042	14,350,815	348,274,067	362,624,882	11,207,988	373,832,870
19	014000100100	Local Government Audit Department	5,602	58,386,000	1,760,431	60,146,431	2,883,200	63,029,631
20	014000100100	Office of the Auditor-General of the State	84,033	147,572,678	6,104,000	153,676,678	498,800	154,175,478
21	011101300100	Office of the Secretary to State Government (SSG)		805,957,934	317,865,200	1,123,823,134	127,956,800	1,251,779,934
22	011101300200	Bureau of Political - SSG			2,459,200	2,459,200	14,240,000	16,699,200
23	011101300300	Bureau of Research and Policy Analysis (REPA) - SSG			1,021,600	1,021,600	800,000	1,821,600
24	011101700100	Office of the Secretary to State Government - (EXCO)			18,249,800	18,249,800	-	18,249,800
25	011102100200	Liaison Office Lagos	900,000		5,532,086	5,532,086	-	5,532,086

S/No	SECTORAL CODE	PUBLIC SECTOR ENTITIES (PSEs)	RECURRENT REVENUE	PERSONNEL COST	OVERHEAD COST	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL ALLOCATION
		PERCENTAGE:		34%	29%	63%	37%	100%
		TOTAL:	108,822,683,181	37,286,131,793	31,052,846,993	68,338,978,786	40,483,704,395	108,822,683,181
26	011102100300	Liaison Office Kaduna	224,087		5,311,968	5,311,968	6,800,000	12,111,968
27	011102100400	Liaison Office Abuja/Lodge	450,000		19,582,600	19,582,600	-	19,582,600
28	011102100500	Bureau of Archives, Research and Documentation		20,690,866	4,094,059	24,784,925	12,289,400	37,074,325
29	011100800100	Benue State Emergency Management Agency (BESEMA)		1,554,000	110,491,040	112,045,040	25,440,000	137,485,040
30	014800100100	Benue State Independent Electoral Commission (BSIEC)	1,795,559,035	215,542,943	1,621,984,355	1,837,527,298	71,737,760	1,909,265,058
31	014700100100	Benue State Civil Service Commission		3,187,346	7,578,220	10,765,566	22,188,000	32,953,566
32	011200100100	Benue State House of Assembly		396,059,764	865,935,105	1,261,994,869	924,000,000	2,185,994,869
33	011200200100	Benue State House of Assembly Service Commission		41,721,190	18,127,201	59,848,390	45,156,818	105,005,208
34	014900100100	Benue State Pension Commission		532,038,649	37,206,022	569,244,671	-	569,244,671
35	021500100100	Ministry of Agriculture and Natural Resources	216,301,307	365,000,000	15,899,692	380,899,692	2,163,448,000	2,544,347,692
36	021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)	555,426,649	199,467,009	2,998,010	202,465,019	366,575,808	569,040,827
37	021502100100	Akperan Orshi Polytechnic, Yandev.	74,917,926	757,836,908	33,535,869	791,372,776	139,820,640	931,193,416
38	022200100100	Ministry of Industry, Trade and Investment	164,852,728	65,308,972	15,674,472	80,983,444	451,955,600	532,939,044
39	023605200100	Benue State Tourism Board		2,961,480	2,931,456	5,892,936	3,171,680	9,064,616
40	022000100100	Ministry of Finance	33,432,622	107,120,000	5,435,147,084	5,542,267,084	118,052,200	5,660,319,284
41	022000700100	Office of the Accountant-General	81,760,983,027	359,283,484	969,125,600	1,328,409,084	95,624,064	1,424,033,148
42	022000800100	Benue State Internal Revenue Service (BIRS)	9,226,344,172	333,638,650	230,857,200	564,495,850	135,794,000	700,289,850
43	023800100100	Benue State Planning Commission	674,342,235	51,206,959	127,664,344	178,871,303	355,276,881	534,148,185
44	023600400100	Benue State Council For Arts and Culture	100,000	90,250,732	1,542,816	91,793,548		91,793,548
45	025200100100	Ministry of Water Resources and Environment	26,942,000	118,000,000	339,112,800	457,112,800	4,000,416,395	4,457,529,195
46	025210400100	Benue State Environmental Sanitation Authority	6,653,300	84,524,441	16,445,600	100,970,041	22,896,000	123,866,041
47	025210200100	Benue State Water Board	15,000,000	111,671,760	14,140,000	125,811,760	3,440,000	129,251,760
48	025210300100	Benue State Rural Water Supply and Sanitation Agency	161,265,374	35,170,703	6,915,480	42,086,183	153,080,000	195,166,183
49	023400100100	Ministry of Works and Transport	133,723,989	98,377,495	16,421,728	114,799,223	9,000,000,000	9,114,799,223
50	025300100100	Ministry of Housing and Urban Development		61,974,351	4,171,200	66,145,551	545,550,000	611,695,551
51	025305600100	Benue State Urban Development Board	29,050,780	28,091,412	4,217,928	32,309,340	-	32,309,340
52	022800100300	Business and Engineering Skills Training (BEST) Centre	6,783,602		580,800	580,800	-	580,800
53	025300200100	Ministry of Rural Development and Cooperatives	5,139,311	97,476,425	21,197,756	118,674,181	4,147,525,822	4,266,200,003
54	026000100100	Ministry of Lands, Survey and Solid Minerals	211,491,167	125,986,812	8,372,000	134,358,812	3,912,827,080	4,047,185,891
55	031800400100	Ministry of Justice	6,498,526	221,876,875	152,448,000	374,324,875	191,600,000	565,924,876
56	031800700100	High Court of Justice	72,902,994	1,230,725,921	305,920,000	1,536,645,921	178,960,000	1,715,605,921

S/No	SECTORAL CODE	PUBLIC SECTOR ENTITIES (PSEs)	RECURRENT REVENUE	PERSONNEL COST	OVERHEAD COST	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL ALLOCATION
		PERCENTAGE:		34%	29%	63%	37%	100%
		TOTAL:	108,822,683,181	37,286,131,793	31,052,846,993	68,338,978,786	40,483,704,395	108,822,683,181
57	031801100100	Customary Court of Appeal	7,065,999	90,811,568	48,959,200	139,770,768	117,880,000	257,650,767
58	032600100100	Judicial Service Commission		71,930,000	14,400,912	86,330,912	40,000,000	126,330,912
59	032600700100	Citizens Mediation Centre, Makurdi			2,551,896	2,551,896	-	2,551,896
60	051700100100	Ministry of Education	675,779,253	76,338,443	23,842,500	100,180,943	688,221,280	788,402,223
61	051701000100	Agency for Adult and Non-Formal Education		192,417,615	5,204,760	197,622,375	-	197,622,375
62	051701800100	Benue State Polytechnic, Ugbokolo	306,198,383	793,496,730	84,928,800	878,425,530	29,240,000	907,665,530
63	051705700100	Akawe Torkula Polytechnic, Makurdi	56,168,669	352,857,673	19,513,468	372,371,141	129,703,514	502,074,655
64	051701900100	College of Education, Katsina-Ala	399,234,793	965,864,098	74,307,061	1,040,171,159	165,708,240	1,205,879,399
65	051702100100	College of Education Oju	274,310,646	1,128,430,804	55,414,128	1,183,844,932	123,152,000	1,306,996,932
66	051705600100	Benue State Scholarship Board	1,680,653	14,227,019	43,620,889	57,847,907	-	57,847,907
67	051705400100	Benue State Teaching Service Board	95,103,718	7,156,873,232	19,746,201	7,176,619,433	9,081,600	7,185,701,033
68	051702100100	Benue State University (BSU), Makurdi	273,675,899	4,099,821,973	308,811,690	4,408,633,663	107,500,000	4,516,133,663
69	051700900100	Benue State Examinations Board	407,438,603	50,541,492	64,610,420	115,151,911	-	115,151,911
70	051702100200	Benue State University College of Health Sciences	33,598,669	805,563,142	49,225,166	854,788,308	63,270,813	918,059,121
71	051700300100	Benue State Universal Basic Education Board (SUBEB)	3,312,089,724	326,690,341	151,899,300	478,589,641	1,269,065,105	1,747,654,746
72	052100100100	Ministry of Health and Human Services	224,739,353	508,836,886	1,246,901,112	1,755,737,998	4,911,665,083	6,667,403,081
73	052110200100	Hospital Management Board	162,855,314	2,982,413,320	10,406,524	2,992,819,844	120,400	2,992,940,244
74	052102600100	Benue State University Teaching Hospital (BSUTH)	1,915,985,656	2,187,101,008	162,380,509	2,349,481,517	211,024,800	2,560,506,317
75	052102700100	Benue State Primary Health Care Board	1,924,751,749	2,010,000,000	41,452,850	2,051,452,850	596,236,036	2,647,688,886
76	051700800100	Benue State Library Board	952,930	23,908,341	2,424,411	26,332,752	-	26,332,752
77	055100100100	Bureau of Local Government and Chieftaincy Affairs	235,291,476	98,702,033	181,244,304	279,946,337	30,552,876	310,499,213
78	053905100200	Ministry of Youth and Sports Development	14,646,973	54,546,228	25,039,530	79,585,758	436,110,007	515,695,765
79	053905100100	Benue State Sports Council	421,284	64,254,528	41,698,800	105,953,328	-	105,953,328
80	051400100100	Ministry of Women Affairs and Social Development	2,855,440	67,143,361	362,028,500	429,171,861	184,393,200	613,565,061
81	051305300102	Benue State Rehabilitation Board, Apir		5,856,763	9,088,200	14,944,963	22,016,000	36,960,963
82	051705500100	Benue State Science and Technical Education Board		378,582,040	1,267,269	379,849,310	965,264	380,814,574
83	051400100102	Benue State Community and Social Development Agency	280,108,900	27,482,500	24,683,158	52,165,658	500,000,000	552,165,658
84	022800100100	Ministry of Energy, Science and Technology	80,250,483	44,400,000	38,268,450	82,668,450	623,654,720	706,323,170
85	022000700500	Debt Management Office			1,314,250,000	1,314,250,000	12,600,000	1,326,850,000
87	052100200100	Benue State Health Insurance Agency		162,000,000	81,000,000	243,000,000	-	243,000,000
88	051300200100	Benue State Sports Marketing and Lottery Board		390,000	1,529,128	1,919,128	-	1,919,128

BENUE STATE GOVERNMENT								
BENUE STATE 2020 REVISED ESTIMATES								
SECTORAL ALLOCATION								
S/No	SECTORAL CODE	PUBLIC SECTOR ENTITIES (PSEs)	RECURRENT REVENUE	PERSONNEL COST	OVERHEAD COST	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL ALLOCATION
		TOTAL:	108,822,683,181	37,286,131,793	31,052,846,993	68,338,978,786	40,483,704,395	108,822,683,181
		ADMINISTRATION SECTOR:	4,755,326,904	7,998,700,264	18,816,828,023	26,815,528,288	4,225,529,286	31,041,057,574
1	011100100100	Government House Administration		264,798,788	1,901,254,400	2,166,053,188	270,800,000	2,436,853,188
2	011100100200	Deputy Governor's Office		8,224,384	1,124,844,851	1,133,069,235	73,600,000	1,206,669,235
3	011103300100	Benue State Aids Control Agency (BENSACA)	10,000,000		15,625,665	15,625,665		15,625,665
4	011100500100	Development Cooperations, Sustainable Development Goals (SDGs)	20,000,000		5,148,554	5,148,554	1,843,013,688	1,848,162,242
5	012500100100	Office of the Head of Service (HOS)		494,000,000	14,481,720	508,481,720	100,000,000	608,481,720
6	012500500100	Bureau of Manpower Development and Training			3,572,608	3,572,608	1,289,190	4,861,798
7	012500100200	Bureau of Establishment and Management Services		221,884,448	2,633,816	224,518,264		224,518,264
8	012500100400	Bureau of Salaries and Pensions		3,093,023,938	6,781,797	3,099,805,735	4,580,000	3,104,385,735
9	012500100400	Bureau of Service Welfare	40,909,841		70,106,747	70,106,747	106,081,000	176,187,747
10	011103500100	Local Government Pension Board	2,521,120,436	795,607,382	52,741,156	848,348,538	4,000,000	852,348,538
11	012300100100	Ministry of Information, Culture and Tourism	2,439,063	369,057,864	130,997,880	500,055,744	432,466,642	932,522,386
12	012305500100	Government Printing Department	4,201,634	4,794,482	1,584,000	6,378,482		6,378,482
13	012300400100	Radio Benue Corporation	11,542,400	313,429,382	11,273,354	324,702,736		324,702,736
14	012301300100	Benue Printing and Publishing Corporation (BPPC)	761,896	134,040,118	1,995,720	136,035,838		136,035,838
15	012400100100	Bureau of Internal Affairs and Special Services (BIASS)	305,400	54,031,642	12,059,837,600	12,113,869,242	90,000,000	12,203,869,242
16	011103700100	Muslim Pilgrims Welfare Board (MPWB)		4,708,827	9,320,800	14,029,627	18,500,000	32,529,627
17	011103800100	Christian Pilgrims Welfare Board (CPWB)	1,120,436	4,036,824	13,050,400	17,087,224	16,000,000	33,087,224
18	014700100200	Local Government Service Commission	345,703,042	14,350,815	348,274,067	362,624,882	11,207,988	373,832,870
19	014000100100	Local Government Audit Department	5,602	58,386,000	1,760,431	60,146,431	2,883,200	63,029,631
20	014000100100	Office of the Auditor-General of the State	84,033	147,572,678	6,104,000	153,676,678	498,800	154,175,478
21	011101300100	Office of the Secretary to State Government (SSG)		805,957,934	317,865,200	1,123,823,134	127,956,800	1,251,779,934
22	011101300200	Bureau of Political - SSG			2,459,200	2,459,200	14,240,000	16,699,200
23	011101300300	Bureau of Research and Policy Analysis (REPA) - SSG			1,021,600	1,021,600	800,000	1,821,600
24	011101700100	Office of the Secretary to State Government - (EXCO)			18,249,800	18,249,800		18,249,800
25	011102100200	Liaison Office Lagos	900,000		5,532,086	5,532,086		5,532,086
26	011102100300	Liaison Office Kaduna	224,087		5,311,968	5,311,968	6,800,000	12,111,968
27	011102100400	Liaison Office Abuja/Lodge	450,000		19,582,600	19,582,600		19,582,600



Signature

BENUE STATE GOVERNMENT								
BENUE STATE 2020 REVISED ESTIMATES								
SECTORAL ALLOCATION								
S/No	SECTORAL CODE	PUBLIC SECTOR ENTITIES (PSEs)	RECURRENT REVENUE	PERSONNEL COST	OVERHEAD COST	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL ALLOCATION
28	011102100500	Bureau of Archives, Research and Documentation		20,690,866	4,094,059	24,784,925	12,289,400	37,074,325
29	011100800100	Benue State Emergency Management Agency (BENSEMA)		1,554,000	110,491,040	112,045,040	25,440,000	137,485,040
30	014800100100	Benue State Independent Electoral Commission (BSIEC)	1,795,559,035	215,542,943	1,621,984,355	1,837,527,298	71,737,760	1,909,265,058
31	014700100100	Benue State Civil Service Commission		3,187,346	7,578,220	10,765,566	22,188,000	32,953,566
32	011200100100	Benue State House of Assembly		396,059,764	865,935,105	1,261,994,869	924,000,000	2,185,994,869
33	011200200100	Benue State House of Assembly Service Commission		41,721,190	18,127,201	59,848,390	45,156,818	105,005,208
34	014900100100	Benue State Pension Commission		532,038,649	37,206,022	569,244,671		569,244,671
		ECONOMIC SECTOR:	93,383,000,671	3,137,747,594	8,619,470,285	11,757,217,879	26,251,708,890	38,008,926,770
36	021500100100	Ministry of Agriculture and Natural Resources	216,301,307	365,000,000	15,899,692	380,899,692	2,163,448,000	2,544,347,692
37	021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)	555,426,649	199,467,009	2,998,010	202,465,019	366,575,808	569,040,827
38	021502100100	Akperan Orshi Polytechnic, Yandev.	74,917,926	757,836,908	33,535,869	791,372,776	139,820,640	931,193,416
39	022200100100	Ministry of Industry, Trade and Investment	164,852,728	65,308,972	15,674,472	80,983,444	451,955,600	532,939,044
40	023605200100	Benue State Tourism Board		2,961,480	2,931,456	5,892,936	3,171,680	9,064,616
41	022000100100	Ministry of Finance	33,432,622	107,120,000	5,435,147,084	5,542,267,084	118,052,200	5,660,319,284
42	022000700100	Office of the Accountant-General	81,760,983,027	359,283,484	969,125,600	1,328,409,084	95,624,064	1,424,033,148
43	022000800100	Benue State Internal Revenue Service (BIRS)	9,226,344,172	333,638,650	230,857,200	564,495,850	135,794,000	700,289,850
44	023800100100	Benue State Planning Commission	674,342,235	51,206,959	127,664,344	178,871,303	355,276,881	534,148,185
45	023600400100	Benue State Council For Arts and Culture	100,000	90,250,732	1,542,816	91,793,548	-	91,793,548
46	025200100100	Ministry of Water Resources and Environment	26,942,000	118,000,000	339,112,800	457,112,800	4,000,416,395	4,457,529,195
47	025210400100	Benue State Environmental Sanitation Authority	6,653,300	84,524,441	16,445,600	100,970,041	22,896,000	123,866,041
48	025210200100	Benue State Water Board	15,000,000	111,671,760	14,140,000	125,811,760	3,440,000	129,251,760
49	025210300100	Benue State Rural Water Supply and Sanitation Agency	161,265,374	35,170,703	6,915,480	42,086,183	153,080,000	195,166,183
50	023400100100	Ministry of Works, Transport and Energy	133,723,989	98,377,495	16,421,728	114,799,223	9,000,000,000	9,114,799,223
51	025300100100	Ministry of Housing and Urban Development		61,974,351	4,171,200	66,145,551	545,550,000	611,695,551
52	025305600100	Benue State Urban Development Board	29,050,780	28,091,412	4,217,928	32,309,340		32,309,340
53	022800100300	Business and Engineering Skills Training (BEST) Centre	6,783,602		580,800	580,800		580,800
54	025300200100	Ministry of Rural Development and Cooperatives	5,139,311	97,476,425	21,197,756	118,674,181	4,147,525,822	4,266,200,003
55	026000100100	Ministry of Lands, Survey and Solid Minerals	211,491,167	125,986,812	8,372,000	134,358,812	3,912,827,080	4,047,185,891
56	022800100100	Ministry of Energy ,Science and Technology	80,250,483	44,400,000	38,268,450	82,668,450	623,654,720	706,323,170



Signature

BENUE STATE GOVERNMENT
BENUE STATE 2020 REVISED ESTIMATES

SECTORAL ALLOCATION

S/No	SECTORAL CODE	PUBLIC SECTOR ENTITIES (PSEs)	RECURRENT REVENUE	PERSONNEL COST	OVERHEAD COST	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL ALLOCATION
57	022000700500	Debt Management Office			1,314,250,000	1,314,250,000	12,600,000	1,326,850,000
		LAW & JUSTICE SECTOR:	86,467,520	1,615,344,364	524,280,008	2,139,624,372	528,440,000	2,668,064,372
58	031800400100	Ministry of Justice	6,498,526	221,876,875	152,448,000	374,324,875	191,600,000	565,924,876
59	031800700100	High Court of Justice	72,902,994	1,230,725,921	305,920,000	1,536,645,921	178,960,000	1,715,605,921
60	031801100100	Customary Court of Appeal	7,065,999	90,811,568	48,959,200	139,770,768	117,880,000	257,650,767
61	032600100100	Judicial Service Commission	-	71,930,000	14,400,912	86,330,912	40,000,000	126,330,912
62	032600700100	Citizens Mediation Centre, Makurdi	-	-	2,551,896	2,551,896	-	2,551,896
		SOCIAL SECTOR:	10,597,888,087	24,534,339,570	3,092,268,677	27,626,608,247	9,478,026,219	37,104,634,466
63	051700100100	Ministry of Education	675,779,253	76,338,443	23,842,500	100,180,943	688,221,280	788,402,223
64	051701000100	Agency for Adult and Non-Formal Education	-	192,417,615	5,204,760	197,622,375	-	197,622,375
65	051701800100	Benue State Polytechnic, Ugbokolo	306,198,383	793,496,730	84,928,800	878,425,530	29,240,000	907,665,530
66	051705700100	Akawe Torkula Polytechnic, Makurdi	56,168,669	352,857,673	19,513,468	372,371,141	129,703,514	502,074,655
67	051701900100	College of Education, Katsina-Ala	399,234,793	965,864,098	74,307,061	1,040,171,159	165,708,240	1,205,879,399
68	051702100100	College of Education Oju	274,310,646	1,128,430,804	55,414,128	1,183,844,932	123,152,000	1,306,996,932
69	051705600100	Benue State Scholarship Board	1,680,653	14,227,019	43,620,889	57,847,907	-	57,847,907
70	051705400100	Benue State Teaching Service Board	95,103,717.77	7,156,873,232	19,746,201	7,176,619,433	9,081,600	7,185,701,033
71	051702100100	Benue State University (BSU), Makurdi	273,675,899	4,099,821,973	308,811,690	4,408,633,663	107,500,000	4,516,133,663
72	051700900100	Benue State Examinations Board	407,438,603	50,541,492	64,610,420	115,151,911	-	115,151,911
73	051702100200	Benue State University College of Health Sciences	33,598,669	805,563,142	49,225,166	854,788,308	63,270,813	918,059,121
74	051700300100	Benue State Universal Basic Education Board (SUBEB)	3,312,089,724	326,690,341	151,899,300	478,589,641	1,269,065,105	1,747,654,746
75	052100100100	Ministry of Health and Human Services	224,739,353	508,836,886	1,246,901,112	1,755,737,998	4,911,665,083	6,667,403,081
76	052110200100	Hospital Management Board	162,855,314	2,982,413,320	10,406,524	2,992,819,844	120,400	2,992,940,244
77	052102600100	Benue State University Teaching Hospital (BSUTH)	1,915,985,656	2,187,101,008	162,380,509	2,349,481,517	211,024,800	2,560,506,317
78	052102700100	Benue State Primary Health Care Board	1,924,751,749	2,010,000,000	41,452,850	2,051,452,850	596,236,036	2,647,688,886
79	051700800100	Benue State Library Board	952,930	23,908,341	2,424,411	26,332,752	-	26,332,752
80	055100100100	Bureau of Local Government and Chieftaincy Affairs	235,291,476	98,702,033	181,244,304	279,946,337	30,552,876	310,499,213
81	053905100200	Ministry of Youth and Sports Development	14,646,973	54,546,228	25,039,530	79,585,758	436,110,007	515,695,765
82	053905100100	Benue State Sports Council	421,284	64,254,528	41,698,800	105,953,328	-	105,953,328
83	051400100100	Ministry of Women Affairs and Social Development	2,855,440	67,143,361	362,028,500	429,171,861	184,393,200	613,565,061

BENUE STATE GOVERNMENT								
BENUE STATE 2020 REVISED ESTIMATES								
SECTORAL ALLOCATION								
S/No	SECTORAL CODE	PUBLIC SECTOR ENTITIES (PSEs)	RECURRENT REVENUE	PERSONNEL COST	OVERHEAD COST	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL ALLOCATION
84	051305300102	Benue State Rehabilitation Board, Apir		5,856,763	9,088,200	14,944,963	22,016,000	36,960,963
85	051705500100	Benue State Science and Technical Education Board		378,582,040	1,267,269	379,849,310	965,264	380,814,574
86	051400100102	Benue State Community and Social Development Agency	280,108,900	27,482,500	24,683,158	52,165,658	500,000,000	552,165,658
87	052100200100	Benue State Health Insurance Agency	-	162,000,000	81,000,000	243,000,000		243,000,000
88	051300200100	Benue State Sports Marketing and Lottery Board		390,000	1,529,128	1,919,128	-	1,919,128



Signature

S/NO	NCOA	DESCRIPTION	APPROVED BUDGET 2020	REVISED BUDGET 2020
			N	N
1		Opening Balance		1,375,027,870
2		Receipts:		
3		Statutory Allocation	42,760,945,940	26,841,499,359
4		Value Added tax	13,973,148,100	7,581,203,670
5		Independent Revenue/Retained IGR	33,288,765,929	15,481,221,210
6		Aids & Grants	36,344,228,418	7,516,788,227
7		Other Receipts	21,410,471,662	10,026,942,845
8		Total Current year Receipts	147,777,560,049	67,447,655,311
9		Total Projected Funds	147,777,560,049	68,822,683,181
10		Expenditure:		
11		A: Recurrent Debt		
12		Public Debt Charges on CRF		
13		Repayment of Internal Loans	15,159,037,267	1,100,000,000
14		Repayment of External Loans	322,687,834	200,000,000
15		Total Recurrent Debt	15,481,725,101	1,300,000,000
16		B. Recurrent Non-Debt		
17		Personnel Cost	37,356,244,757	33,219,989,396
18		Death Benefit	1,766,725,921	126,900,000
19		Pension and Gratuities	11,582,998,614	3,939,242,397
20		Over Head Cost	49,763,931,493	29,752,846,993
21		Total Recurrent Non-Debt	100,469,900,785	67,038,978,786
22		Total Recurrent Expenditure	115,951,625,886	68,338,978,786
23		C. Capital Based on Sectors		
24		Administrative Sector	7,387,166,119	4,225,529,286
25		Economic Sector	52,312,077,089	26,251,708,890
26		Law and Justice Sector	478,440,000	528,440,000
27		regional Sector	14,757,301,931	9,478,026,219
28		Social Sctor		
29		Total Capital Expenditure	74,934,985,139	40,483,704,395
30		Total Expenditure (Budget Size)	190,886,611,025	108,822,683,181
31		Budget Surplus / (Deficit)	(43,109,050,976)	(40,000,000,000)
32		Financing of Deficit by Borrowing:		
33		Internal Loans	43,109,050,976	40,000,000,000
34		External Loans		
35		Total Loans	43,109,050,976	40,000,000,000
36		Closing Balance	0	0

S/NO	NCOA	DESCRIPTION	APPROVED BUDGET 2020	REVISED BUDGET 2020
			N	N
1		Opening Balance		1,375,027,870
2		Receipts:		
3		Statutory Allocation	42,760,945,940	26,841,499,359
4		Value Added tax	13,973,148,100	7,581,203,670
5		Independent Revenue/Retained IGR	33,288,765,929	15,481,221,210
6		Aids & Grants	36,344,228,418	7,516,788,227
7		Other Receipts	21,410,471,662	10,026,942,845
8		Total Current year Receipts	147,777,560,049	67,447,655,311
9		Total Projected Funds	147,777,560,049	68,822,683,181
10		Expenditure:		
11		A: Recurrent Debt		
12		Public Debt Charges on CRF		
13		Repayment of Internal Loans	15,159,037,267	1,100,000,000
14		Repayment of External Loans	322,687,834	200,000,000
15		Total Recurrent Debt	15,481,725,101	1,300,000,000
16		B. Recurrent Non-Debt		
17		Personnel Cost	37,356,244,757	33,219,989,396
18		Death Benefit	1,766,725,921	126,900,000
19		Pension and Gratuities	11,582,998,614	3,939,242,397
20		Over Head Cost	49,763,931,493	29,752,846,993
21		Total Recurrent Non-Debt	100,469,900,785	67,038,978,786
22		Total Recurrent Expenditure	115,951,625,886	68,338,978,786
23		C. Capital Based on Functions		
24		General public Services	10,175,383,795	3,197,601,860
25		Defense		
26		Public Order & Safety	43,328,000	90,332,800
27		Economic Affairs	51,761,052,789	25,609,541,408
28		Environmental Protection	2,316,140,000	1,587,734,213
29		Housing & Community Amenities	7,830,503,034	5,216,671,106
30		Health	1,810,888,000	4,315,895,940

31	Recreation,Culture and Religion	468,661,738	192,738,721
32	Education	389,403,783	201,587,627
33	Social Protection	139,624,000	71,600,720
34	Total Capital Expenditure	74,934,985,139	40,483,704,395
35	Total Expenditure (Budget Size)	190,886,611,025	108,822,683,181
36	Budget Surplus / (Deficit)	(43,109,050,976)	(40,000,000,000)
37	Financing of Deficit by Borrowing:		
38	Internal Loans	43,109,050,976	40,000,000,000
39	External Loans		
40	Total Loans	43,109,050,976	40,000,000,000
41	Closing Balance	0	0

**BENUE STATE GOVERNMENT
2020 REVISED BUDGET REVENUE SUMMARY**



S/No.	Head No.	Source of Revenue	Approved Revenue Estimates January- December, 2020	Revised Revenue Estimates January- December, 2020
1	11010101	Statutory Allocation	42,760,945,940	26,841,499,359
2	11010104	FAAC Special Allocations	1,944,224,508	1,360,957,156
3	11010201	Share of VAT	13,973,148,100	7,581,203,670
4	11010201	Excess Crude	2,000,000,000	1,000,000,000
5	14100101	Gain on Foreign Exchange	2,140,253,677	1,021,808,206
6	12010101	Pay-As-You-Earn (PAYE)	15,409,252,926	9,239,841,271
7	12010104	Stamp Duty	12,100,000	6,778,635
8	12010105	Pool Betting Tax	-	-
9	12010106	Development Tax/Levy	60,000,000	33,613,068
10	12010107	Capital Gain Tax	7,000,000	3,921,525
11	12010108	Livestock Tax	200,000,000	20,000,000
12	12010109	Other Service Tax	1,033,000,000	577,981,884
13	12010101	PAYE (Commercial)	139,550,000	-
14	12020100	Licenses	1,241,150,000	121,687,796
15	12020400	Fees	7,392,707,277	3,478,079,328
16	12020500	Fine	108,841,000	49,746,637
17	12020600	Sales	6,521,823,050	1,261,641,320
18	12020700	Earnings	717,179,200	492,323,717
19	12020800	Rent on Govt. Buildings	372,836,413	85,726,721
20	12020900	Rent on Land & Others	122,598,400	59,304,153
21	12021000	Repayment	-	-

22	12021300 Interest Earned	90,277,662	50,575,153
23	12021103 Other Investment Income		
24	13010100 Domestic Aid	12,689,353,508	3,574,780,262
25	13010200 Foreign Aid	6,732,217,017	577,367,327
26	13020300 Domestic Grants	7,563,961,093	2,121,613,249
27	13020400 Foreign Grants	9,358,696,800	1,243,027,389
28	14030100 Domestic Loans/Borrowings Receipt	40,000,000,000	40,000,000,000
29	14070100 Extra Ordinary Items	3,109,050,976	
30	15010100 Transfer To Fund Recurent Expenditure	9,838,443,477	7,786,171,554
31	14010101 Other Capital Receipts	5,348,000,000	233,033,799
TOTAL REVENUE:		190,886,611,025	108,822,683,181

PERCENTAGE:

57

**BENUE STATE GOVERNMENT
2020 BUDGET REVISED REVENUE SUMMARY**



S/No.	Head No.	Source of Revenue	Revenue Estimates January-December, 2020	Revised Revenue Estimates January- December, 2020
11 GOVERNMENT SHARE OF FAAC				
1	11010101	Statutory Allocation	42,760,945,940	26,841,499,359
2	11010104	FAAC Special Allocations	1,944,224,508	1,360,957,156
3	11010201	Share of VAT	13,973,148,100	7,581,203,670
4	11010301	Excess Crude	2,000,000,000	1,000,000,000
5	141001	Gain on Foreign Exchange	2,140,253,677	1,021,808,206
Sub-Total (FAAC):			62,818,572,226	37,805,468,391
12 INDEPENDENT REVENUE				
1201 TAX REVENUE				
120101 PERSONAL TAXES				
5	12010101	Pay-As-You-Earn (PAYE)	15,409,252,926	9,239,841,271
6	12010104	Stamp Duty	12,100,000	6,778,635
7	12010105	Pool Betting Tax	-	
8	12010106	Development Tax/Levy	60,000,000	33,613,068
9	12010107	Capital Gain Tax	7,000,000	3,921,525
10	12010108	Livestock Tax	200,000,000	20,000,000
11	12010109	Other Service Tax	1,033,000,000	577,981,884
		PAYE (Commercial)	139,550,000	
Sub-Total (Tax Revenue):			16,860,902,926	9,882,136,383
1202 NON-TAX REVENUE				
12	120201	Licenses	1,241,150,000	121,687,796
13	120204	Fees	7,392,707,277	3,478,079,328
14	120205	Fine	108,841,000	49,746,637
15	120206	Sales	6,521,823,050	1,261,641,320
16	120207	Earnings	717,179,200	492,323,717
17	120208	Rent on Govt. Buildings	372,836,413	85,726,721

18	120209 Rent on Land & Others	122,598,400	59,304,153
19	120210 Repayment	-	-
20	120213 Interest Earned	90,277,662	50,575,153
Sub-Total (Non-Tax Revenue):		16,567,413,003	5,599,084,826
120211 INVESTMENT INCOME			
21	12021103 Other Investment Income		
Sub-Total (Investment Income)			-
13 AID & GRANTS			
22	130101 Domestic Aid	12,689,353,508	3,574,780,262
23	130102 Foreign Aid	6,732,217,017	577,367,327
24	130203 Domestic Grants	7,563,961,093	2,121,613,249
25	130204 Foreign Grants	9,358,696,800	1,243,027,389
Sub-Total (Aid & Grants):		36,344,228,418	7,516,788,227

14 CAPITAL DEV. FUND RECEIPTS

26	140301 Domestic Loans/Borrowings Receipt	40,000,000,000	40,000,000,000
27	140701 Extra Ordinary Items	3,109,050,976	
29	150101 Transfer To Fund Recurent Expenditure	9,838,443,477	7,786,171,554
Sub-Total (CDF Receipts):		52,947,494,453	47,786,171,554

OTHER RECEIPTS/REVENUE

30	Other Capital Receipts	5,348,000,000	233,033,799
Sub-Total (Other Receipts):		5,348,000,000	233,033,799
TOTAL REVENUE		190,886,611,025	108,822,683,181

BENUE STATE GOVERNMENT 2020 BUDGET										
2020 REVISED RECURRENT REVENUE ESTIMATES										
011103300100 BENUE STATE AIDS CONTROL AGENCY BENSACA RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
13010201	70133	00	02101	10721300	FOREIGN AID (HIV & AIDS PROJECT 111)	150,000,000		1,000,000,000	10,000,000	
TOTAL RECURRENT REVENUE						150,000,000	-	1,000,000,000	10,000,000	
011100500100 DEVELOPMENT COOPERATION,SUSTAINABLE DEVELOPMENTR GOALS SDGs RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
13020302	70474	00	08126	10721300	CAPITAL DOMESTIC GRANTS: UNDP	2,200,000,000	750,000	2,000,000,000	20,000,000	
TOTAL RECURRENT REVENUE						2,200,000,000	750,000	2,000,000,000	20,000,000	
012500100400 BUREAU OF SERVICE WELFARE RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
14020201	70133	00	02101	10721300	Other Capital Receipts to CDF (Monthly deductions from occupants of Owner Occupier Housing Scheme)	600,000,000	20,454,920	40,000,000	40,909,841	
TOTAL RECURRENT REVENUE						600,000,000	20,454,920	40,000,000	40,909,841	
011103500100 LOCAL GOVERNMENT PENSION BOARD RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
11010101	70112	00	02101	10721300	STATUTORY ALLOCATION (Office of the Accountant General)	1,500,000,000	1,165,000,000		1,230,000,000	
12020711	70112	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES (Dividends from Shares)	11,000,000		2,000,000	1,120,436	
15010102	70112	00	02101	10721300	RECEIPT FROM OTHER AGENCY TO FUND RECURRENT EXPENDITURE (Receipt from LG)		1,145,000,000	2,290,000,000	1,290,000,000	
TOTAL RECURRENT REVENUE						1,511,000,000	2,310,000,000	2,292,000,000	2,521,120,436	
012300100100 MINISTRY OF INFORMATION AND ORIENTATION RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020109	70133	00	02102	10731200	REGISTRATION OF VOLUNTARY ORGANIZATIONS: Registration of public relations consultants/Newspaper Stand	1,160,000		200,000.00	112,044	
12020436	70133	00	02102	10731200	BILL BOARD ADVERTISEMENT FEES	11,000,000		2,000,000.00	120,000	
12020449	70133	00	02102	10731200	BUSINESS/TRADE OPERATING FEES: Hotel Registration Fees	20,000,000		3,000,000.00	100,000	
12020619	70133	00	02102	10731200	SALES OF FLAGS/POTRAITS	1,500,000		1,500,000.00	50,000	
12020621	70133	00	02102	10731200	SALES OF GOVERNMENT PANAPHARELIA (FLAGS, PORTRAITS, ART WORKS ETC)	115,000,000	5,050.00	100,000.00	10,100	
12020705	70133	00	02102	10731200	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS	11,000,000		200,000.00	112,044	
12020705	70133	00	02102	10731200	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS: Video Coverage	1,500,000		100,000.00	56,022	
12020705	70133	00	02102	10731200	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS: PAS	1,000,000		100,000.00	56,022	
12020709	70133	00	02102	10731200	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	70,000,000		4,000,000.00	200,000	
12020711	70133	00	02102	10731200	EARNINGS FROM COMMERCIAL ACTIVITIES: Use of cameras	1,200,000		10,000.00	5,602	
12020906	70133	00	02102	10731200	RENTS ON GOVT. PROPERTIES: Rents on Parks/Gardens	10,000,000	808,615.01	2,000,000.00	1,617,230	
14070102	70133	00	02102	10731200	UNSPECIFIED REVENUE: (Concession of Benue TV to Private Partners)	500,000,000		400,000,000.00		
TOTAL RECURRENT REVENUE						743,360,000	813,665	413,210,000	2,439,063	

012305500100 GOVERNMENT PRINTING DEPARTMENT										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020601	70133	00	02101	10721300	SALES OF JOURNALS & PUBLICATIONS	4,000,000	17,800.00	2,000,000.00	1,120,436	
12020602	70133	00	02101	10721300	SALES OF BOOKS	7,000,000	30,000.00	3,500,000.00	1,960,762	
12020616	70133	00	02101	10721300	SALES OF FORMS	4,000,000	20,000.00	2,000,000.00	1,120,436	
TOTAL RECURRENT REVENUE						15,000,000	67,800	7,500,000	4,201,634	
012300400100 RADIO BENUE CORPORATION										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020711	70830	00	2101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: AIRTIME/JINGLES, NEWS, SPONSORED PROGRAMMES, ANNOUNCEMENTS, ETC.	40,000,000	5,771,200	20,000,000	11,542,400	
TOTAL RECURRENT REVENUE						40,000,000	5,771,200	20,000,000	11,542,400	
012301300100 BENUE PRINTING AND PUBLISHING CORPORATION (BPPC)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020601	070112	00	02101	10721300	SALES OF JOURNAL & PUBLICATIONS (THE VOICE)	15,000,000	27,650	60,000	33,613	
12020601	070112	00	02101	10721300	SALES OF JOURNAL & PUBLICATIONS (THE VOICE ADVERTS)	115,000,000	389,450	1,000,000	560,218	
12020602	070112	00	02101	10721300	SALES OF BOOKS	13,000,000		100,000	56,022	
12020604	070112	00	02101	10721300	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	13,000,000		100,000	56,022	
12020711	070112	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES - COMMERCIAL PRINTING	15,000,000		100,000	56,022	
TOTAL RECURRENT REVENUE						171,000,000	417,100	1,360,000	761,896	
012400100100 BUREAU OF INTERNAL AFFAIRS & SPECIAL SERVICES (BIASS)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020428	70411	00	02101	10721300	FIRE SAFETY CERTIFICATE FEES: For Commercial houses	150,000,000	75,000	25,000,000	150,000	
12020466	70411	00	02101	10721300	INDIGENSHIP REGISTRATION FEES	1,500,000	77,700	500,000	155,400	
14070102	70411	00	02101	10721300	UNSPECIFIED REVENUE (Auctioneers Licences)	1,500,000	90,550	200,000		
TOTAL RECURRENT REVENUE						153,000,000	243,250	25,700,000	305,400	
011103800100 CHRISTIAN PILGRIM WELFARE BOARD (CPWB)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020615	7013	00	01101	10721300	SALES OF UNIFORMS	3,850,000		500,000	560,218	
12020616	7013	00	01101	10721300	SALES OF FORMS	4,240,700	504,300	500,000	560,218	
TOTAL RECURRENT REVENUE						8,090,700	504,300	1,000,000	1,120,436	

014700100102 LOCAL GOVERNMENT SERVICE COMMISSION										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
15010102	70133	00	02102	10721300	RECEIPT FROM OTHER AGENCY TO FUND RECURRENT EXPENDITURE (From LG)		172,851,521	394,003,772	345,703,042	
					TOTAL RECURRENT REVENUE	-	172,851,521	394,003,772	345,703,042	
014000100100 LOCAL GOVERNMENT AUDIT DEPARTMENT										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020430	70131	00	02101	10721300	PROFESSIONAL REGISTRATION FEES	1,550,000		10,000	5,602	
					TOTAL RECURRENT REVENUE	1,550,000	-	10,000	5,602	
014000100100 OFFICE OF THE AUDITOR GENERAL OF THE STATE										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020430	07112	00	01101	1721300	PROFESSIONAL REGISTRATION FEES	1,500,000	80,000	150,000	84,033	
					TOTAL RECURRENT REVENUE	1,500,000	80,000	150,000	84,033	
011102100200 LIAISON OFFICE LAGOS										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020453	07112	00	02101	1072130	APPLICATIONS FEES	5,200,000				
12020616	07112	00	02101	1072130	SALES OF FORMS: certificate of State Origin	-	510,300	600,000	900,000	
					TOTAL RECURRENT REVENUE	5,200,000	510,300	600,000	900,000	
011102100300 BENUE STATE LIAISON OFFICE, KADUNA										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020453	070112	00	02101	10721300	APPLICATIONS FEES (CERTIFICATE OF ORIGIN)	1,200,000	57,000	200,000	112,044	
12020906	070112	00	02101	10721300	RENTS ON GOVT. PROPERTIES	200,000,000	50,000	200,000	112,044	
					TOTAL RECURRENT REVENUE	201,200,000	107,000	400,000	224,087	
011102100400 BENUE STATE LIAISON OFFICE, ABUJA										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020616	70133	00	02101	10721300	SALES OF FORMS (Certificate of State Origin)	7,500,000	244,650	500,000	450,000	
						7,500,000	244,650	500,000	450,000	

014800100100 BENUE STATE INDEPENDENT ELECTORAL COMMISSION (BSIEC)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020616	71033	00	01101	10721300	SALES OF FORMS (Nomination Forms)	3,394,800,000		1,603,100,000	650,000,000	
15010102	71033	00	01101	10721300	RECEIPT FROM OTHER AGENCY TO FUND RECURRENT EXPENDITURE 60% FUNDING FROM LG				1,145,559,035	
TOTAL RECURRENT REVENUE						3,394,800,000	-	1,603,100,000	1,795,559,035	
021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12010108	70482	00	02101	10721300	LIVESTOCK TAX	700,000,000	8,000,000	200,000,000	20,000,000	
12020116	70482	00	02101	10721300	CATTLE DEALER LICENCES	160,000,000	100,000	20,000,000	200,000	
12020117	70482	00	02101	10721300	DRIED FISH & MEAT LICENCES	10,000,000	100,000	8,000,000	200,000	
12020117	70482	00	02101	10721300	DRIED FISH & MEAT LICENCES: Meat Cold Room Licences	10,000,000		8,000,000	200,000	
12020117	70482	00	02101	10721300	DRIED FISH & MEAT LICENCES: Butcher Reg./Renewal of Licences/Abattoir	10,000,000		8,000,000	200,000	
12020118	70482	00	02101	10721300	PET (DOG) LICENCES:	10,000,000		8,000,000	200,000	
12020119	70482	00	02101	10721300	FISHING PERMITS	10,000,000		8,000,000	200,000	
12020122	70482	00	02101	10721300	PRODUCE BUYING LICENCES	500,000,000	200,000	300,000,000	400,000	
12020122	70482	00	02101	10721300	PRODUCE BUYING LICENCES: Produce Merchant Registration	520,000,000	3,800,000	100,000,000	760,000	
12020132	70482	00	02101	10721300	MOTOR VEHICLE LICENCES: Transporters Reg./Rent	526,844,214	350,000	500,000,000	1,000,000	
12020137	70482	00	02101	10721300	TRADE PERMIT LICENCES: Traders Tax	13,000,000		13,000,000	1,000,000	
12020137	70482	00	02101	10721300	TRADE PERMIT LICENCES: Buyers Tax	14,000,000		14,000,000	1,000,000	
12020425	70482	00	02101	10721300	DISINFECTION OF PRODUCE FEES	90,000,000		90,000,000	2,000,000	
12020446	70482	00	02101	10721300	AGRICULTURAL/VETINARY SERVICES FEES	6,000,000	750,000	3,000,000	1,680,653	
12020446	70482	00	02101	10721300	AGRICULTURAL/VETINARY SERVICES FEES: Registration of Slaughter Houses	3,000,000	840,000	3,000,000	1,680,653	
12020446	70482	00	02101	10721300	AGRICULTURAL/VETINARY SERVICES FEES: Registration of Feed Mill/Input Shop	2,000,000		2,000,000	500,000	
12020447	70482	00	02101	10721300	LAND USE FEES	7,000,000		7,000,000	1,000,000	
12020450	70482	00	02101	10721300	INSPECTION FEES: Meat Inspection Fees	110,000,000	840,000	10,000,000	1,680,000	
12020450	70482	00	02101	10721300	INSPECTION FEES: Livestock Inspection Fees	3,500,000	100,000	3,500,000	300,000	
12020605	70482	00	02101	10721300	SALES OF VACCINES	500,000		500,000	250,000	
12020608	70482	00	02101	10721300	SALES OF IMPROVED SEEDS/CHEMICAL	3,000,000		3,000,000	1,500,000	
12020608	70482	00	02101	10721300	SALES OF IMPROVED SEEDS/CHEMICALSALES OF IMPROVED SEEDS/CHEMICAL: Sales of Herbicides	1,500,000		1,500,000	750,000	
12020609	70482	00	02101	10721300	PROCEEDS FROM SALES OF FARM PRODUCE	3,000,000		3,000,000	1,500,000	
12020609	70482	00	02101	10721300	PROCEEDS FROM SALES OF FARM PRODUCE: Sales of Home Economic Products	1,000,000		1,000,000	500,000	
12020612	70482	00	02101	10721300	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	2,000,000		2,000,000	1,000,000	
12020620	70482	00	02101	10721300	SALES OF OTHER GOVERNMENT PROPERTIES: Sales from Agricultural Equipment	250,000,000		250,000,000	125,000,000	
12020708	70482	00	02101	10721300	EARNINGS FROM AGRICULTURAL PRODUCE	238,200,000	25,800,000	200,000,000	51,600,000	
TOTAL RECURRENT REVENUE						3,204,544,214	40,880,000	1,766,500,000	216,301,307	
021510200100 BENUE STATE AGRICULTURAL AND RURAL DEVELOPMENT AUTHORITY (BNARDA)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020901	70131	00	02101	10721300	RENT ON GOVT. LAND: (Mechanical Workshop)	400,000				
12020906	70131	00	02101	10721300	RENTS ON GOVT. PROPERTIES: (Guest House)	300,000				
13020401	70131	00	02101	10721300	FOREIGN AID: IFAD VCDP	1,094,789,955	166,794,794	500,000,000	333,589,589	
13020402	70131	00	02101	10721300	FOREIGN AID: FADAMA 111	1,660,000,000	110,918,530	500,000,000	221,837,060	
14070101	70131	00	02101	10721300	EXTRAORDINARY ITEMS	409,000,000				
TOTAL RECURRENT REVENUE						3,164,489,955	277,713,324	1,000,000,000	555,426,649	

021502100100 AKPERAN ORSHI COLLEGE OF AGRICULTURE, YANDEV										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020126	70421	00	02101	10720500	TRACTOR HIRING SERVICES	3,000,000		1,000,000	560,218	
12020452	70421	00	02101	10720500	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE	136,895,000	28,595,646.71	100,000,000.00	56,021,780	
12020453	70421	00	02101	10720500	APPLICATIONS FEES	8,970,000	2,800,000.00	6,700,000.00	3,753,459	
12020462	70421	00	02101	10720500	PUBLICATION FEES	3,297,000		100,000	56,022	
12020603	70421	00	02101	10720500	SALES OF ID CARDS	2,198,000		700,000	392,152	
12020608	70421	00	02101	10720500	SALES OF IMPROVED SEEDS/CHEMICAL	13,500,000		3,500,000	1,960,762	
12020609	70421	00	02101	10720500	PROCEEDS FROM SALES OF FARM PRODUCE	16,650,000	7,000	16,650,000	9,327,626	
12020708	70421	00	02101	10720500	EARNINGS FROM AGRICULTURAL PRODUCE	5,080,000	7,000	5,080,000	2,845,906	
14070102	70421	00	02101	10720500	UNSPECIFIED REVENUE	4,365,800	12,669,550	4,365,800		
					TOTAL RECURRENT REVENUE	193,955,800	44,079,197	138,095,800	74,917,926	
022200100100 MINISTRY OF INDUSTRY, TRADE AND INVESTMENT										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020409	70133	00	02101	10721300	WEIGHTS & MEASURE FEES	20,000,000	-	20,000,000	1,000,000	
12020449	70133	00	02101	10721300	BUSINESS/TRADE OPERATING FEES	20,000,000	1,638,450	20,000,000	3,276,900	
12020479	70133	00	02101	10721300	HAULAGE FEES/TOLL GATE PASS/CHARGTER FEE	18,000,000	10,732,100	20,000,000	21,464,200	
12020480	70133	00	02101	10721300	REGISTRATION/RENEWAL OF HEAVY DUTY VEHICLE	5,000,000	-	5,000,000	2,801,089	
12020481	70133	00	02101	10721300	TRADE FAIR FEE	2,000,000	-	2,000,000	1,120,436	
12020482	70133	00	02101	10721300	PRIVATE CARRIER FEES	300,000	-	300,000	168,065	
12020483	70133	00	02101	10721300	PORTERS PREMISES FEE/LOADING AND OFFLOADING	2,000,000	2,840,047	5,000,000	5,680,095	
12020484	70133	00	02101	10721300	LEASE FEE - BENUE FRUIT (YUTECO) etc	520,000,000	-	520,000,000	4,000,000	
12020616	70133	00	02101	10721300	SALES OF FORMS	1,500,000	-	1,500,000	840,327	
12020620	70133	00	02101	10721300	SALES OF OTHER GOVERNMENT PROPERTIES: Taraku Mills,Otukpo Burnt Bricks, Igumale Cement, Anune Juice Company, K/Ala Yam Flour, Beco Roof Tiles	7,500,000,000	-	3,734,388,800	100,000,000	
12020620	70133	00	02101	10721300	SALES OF FORMS AND INDUSTRIAL PLOTS AT INDUSTRIAL LAYOUT	3,020,000	-	3,020,000	1,691,858	
12020804	70133	00	02101	10721300	RENT ON CONFERENCE CENTRES	10,000	-	10,000	5,602	
12020906	70133	00	02101	10721300	RENTS ON GOVT. PROPERTIES: Markets, Shops	140,000,000	5,799,900	40,000,000	11,599,800	
12021211	70133	00	02101	10721300	INTEREST ON SMALL SCALE INDUSTRY CREDIT SCHEME	50,000,000	-	20,000,000	11,204,356	
					TOTAL RECURRENT REVENUE	8,281,830,000	21,010,498	4,391,218,800	164,852,728	
022000100100 MINISTRY OF FINANCE										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020417	70111	00	02101	10721300	CONTRACTOR REGISTRATION FEES	10,000,000	5,700,000	8,000,000	11,400,000	
12020417	70111	00	02101	10721300	CONTRACTOR REGISTRATION FEES:ISSUANCE OF AWARD LETTER	300,000	120,000	230,000	240,000	
12020427	70111	00	02101	10721300	TENDER FEES	259,300,000	3,239,503	100,000	6,479,006	
12020430	70111	00	02101	10721300	PROFESSIONAL REGISTRATION FEES:RENEWAL OF WORKS REGISTRATION	5,000,000	3,270,000	5,000,000	6,540,000	
12020437	70111	00	02101	10721300	DEEDS REGISTRATION FEES: Power of Attorney	200,000	-	25,000	14,005	
12020604	70111	00	02101	10721300	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	10,000,000	4,256,805	8,000,000	8,513,610	
12020616	70111	00	02101	10721300	SALES OF FORMS	200,000	123,000	200,000	246,000	
					TOTAL RECURRENT REVENUE	285,000,000	16,709,308	21,555,000	33,432,622	

022000700100 OFFICE OF THE ACCOUNTANT - GENERAL										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
11010101	70133	00	02101	10721300	STATUTORY ALLOCATION	56,624,843,615	21,380,472,970	42,760,945,940	25,070,025,924	
11010104	70133	00	02101	10721300	FAAC SPECIAL ALLOCATIONS	2,567,827,265	972,112,257	1,944,224,508	1,360,957,156	
11010201	70133	00	02101	10721300	SHARE OF VAT	14,964,829,171	6,666,024,772	13,973,148,100	7,581,203,670	
11010301	70133	00	02101	10721300	EXCESS CRUDE	3,000,000,000		2,000,000,000	1,000,000,000	
13010101	70133	00	02101	10721300	DOMESTIC AID(CURRENT): Budget Support	10,000,000,000		9,000,000,000	1,001,960,200	
13010101	70133	00	02101	10721300	DOMESTIC AID: (CAPITAL)	1,366,280,277		1,235,000,000	100,000,000	
13010101	70133	00	02101	10721300	DOMESTIC AID: World Bank STFAS	6,130,000,000			2,000,000,000	
13020301	70133	00	02101	10721300	DOMESTIC GRANTS: Donations to support COVID-19 control and impact mitigation				1,250,000,000	CR
13020301	70133	00	02101	10721300	DOMESTIC GRANTS (CURRENT)	122,000,000		122,000,000		
13020401	70133	00	02101	10721300	FOREIGN GRANTS - World Bank SFTAS	6,130,000,000		6,130,000,000		
14030101	70133	00	02101	10721300	DOMESTIC LOANS/BORROWINGS FROM FINANCIAL INSTITUTIONS	39,989,067,474	1,532,688,280	40,000,000,000	40,000,000,000	
14100101	70133	00	02101	10721300	GAIN ON FOREIGN EXCHANGE	2,790,380,807		2,140,253,677	1,021,808,206	
15010101	70133	00	02101	10721300	transfer to fund MDA recurrent (Balance Brought Forward)				1,375,027,870	
					TOTAL RECURRENT REVENUE	143,685,228,609	30,551,298,279	119,305,572,226	81,760,983,027	
022000800100 BENUE STATE INTERNAL REVENUE SERVICE,BIRS										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12010101	70112	00	02101	10721300	PERSONAL TAXES (E.G PAYE)	8,400,000,000	9,531,423,809	15,000,000,000	8,403,267,000	
12010104	70112	00	02101	10721300	STAMP DUTY	7,000,000	7,938,626	12,000,000	6,722,614	
12010106	70112	00	02101	10721300	DEVELOPMENT TAX/LEVY	25,000,000	37,696,240	60,000,000	33,613,068	
12010107	70112	00	02101	10721300	CAPITAL GAIN TAX	7,000,000	2,689,100	7,000,000	3,921,525	
12010109	70112	00	02101	10721300	OTHER SERVICE TAXES (Direct Assessment)	1,000,000,000	224,927,327	1,000,000,000	559,494,697	
12010109	70112	00	02101	10721300	OTHER SERVICE TAXES (Hotel Occupancy Tax)	3,000,000	18,553,800	30,000,000	16,806,534	
12020133	70112	00	02101	10721300	DRIVERS' LICENCES/LEARNERS' PERMIT	30,000,000	7,257,550	20,000,000	11,204,356	
12020439	70112	00	02101	10721300	AGENCY FEES (PROCESSING FEE FOR TCC)	10,000,000	7,387,000	20,000,000	11,204,356	
12020445	70112	00	02101	10721300	CHANGE/PROOF OF OWNERSHIP FEES	4,500,000	11,842,800	25,000,000	14,005,445	
12020501	70112	00	02101	10721300	FINES/PENALTIES: Tax Defaulters	56,000,000	5,796,248	30,000,000	16,806,534	
12020601	70112	00	02101	10721300	SALES OF JOURNAL & PUBLICATIONS (REVENUE LAW)	300,000		1,500,000	840,327	
12020602	70112	00	02101	10721300	SALES OF BOOKS (ROAD TRAFFIC REG. BOOK)	5,000,000	8,461,265	20,000,000	11,204,356	
12020616	70112	00	02101	10721300	SALES OF FORMS (CERTIFICATE OF ROAD WORTHINESS)	30,000,000	14,097,050	45,000,000	25,209,801	
12020620	70112	00	02101	10721300	SALES OF OTHER GOVERNMENT PROPERTIES (NUMBER PLATES)	110,000,000	66,014,980	150,000,000	84,032,670	
12021211	70112	00	02101	10721300	INTEREST ON TAX DEFAULTERS	100,000,000	7,135,590	50,000,000	28,010,890	
					TOTAL RECURRENT REVENUE	9,787,800,000	9,951,221,384	16,470,500,000	9,226,344,172	

025210400100 BENUE STATE ENVIRONMENTAL SANITATION AUTHORITY (BENSESA)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020431	70131	00	02101	10721300	ENVIRONMENTAL IMPACT ASSESSMENT FEES	60,000		60,000	10,000	
12020441	70131	00	02101	10721300	LABORATORY FEES: Distilled Water	400,000		200,000	10,000	
12020441	70131	00	02101	10721300	LABORATORY FEES: Physical Analysis	300,000		100,000	10,000	
12020441	70131	00	02101	10721300	LABORATORY FEES: Chemical Analysis	300,000		100,000	10,000	
12020441	70131	00	02101	10721300	LABORATORY FEES: Air Quality Monitoring	500,000		100,000	10,000	
12020441	70131	00	02101	10721300	LABORATORY FEES: Biological Analysis	300,000		100,000	10,000	
12020444	70131	00	02101	10721300	BURIAL FEES	300,000		100,000	10,000	
12020449	70131	00	02101	10721300	BUSINESS/TRADE OPERATING FEES	6,000,000	240,400	6,000,000	480,800	
12020501	70131	00	02101	10721300	Sanitation Fees	10,000,000		10,000,000	10,000	
12020501	70131	00	02101	10721300	Street Obstruction Fees	100,000		100,000	10,000	
12020501	70131	00	02101	10721300	Failure to Participate at Monthly Environmental Exercise	300,000		300,000	10,000	
12020501	70131	00	02101	10721300	Tariff on Refuse Rate	12,000,000	3,011,250	11,500,000	6,022,500	
12020501	70131	00	02101	10721300	Public Toilets	300,000		300,000	10,000	
12020501	70131	00	02101	10721300	Environmental Development Charges	10,640,000		10,640,000	10,000	
12020501	70131	00	02101	10721300	Abandon Vehicles on Street	300,000		300,000	10,000	
12020501	70131	00	02101	10721300	Fumigation Services	200,000		200,000	10,000	
12020503	70131	00	02101	10721300	DISLODGING OF EFFLUENT/POLLUTION FINE			500,000	10,000	
					TOTAL RECURRENT REVENUE	42,000,000	3,251,650	40,600,000	6,653,300	

025210200100 BENUE STATE WATER BOARD										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020711	70111	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: Water rates	120,000,000	6,407,650	122,000,000	15,000,000	
12020905	70111	00	02101	10721300	LEASE RENTAL	2,000,000				
TOTAL RECURRENT REVENUE						122,000,000	6,407,650	122,000,000	15,000,000	
025210300100 BENUE STATE RURAL WATER SUPPLY AND SANITATION AGENCY (BERWASSA)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - Jun 2019	Approved 2020	Revised 2020	Remark
12020438	70222	00	02101	10721300	SURVEY/ PLANNING/ BUILDING FEES	1,500,000		1,500,000	840,327	
12020616	70222	00	02101	10721300	SALES OF FORMS	1,500,000		1,500,000	840,327	
12020702	70222	00	02101	10721300	EARNINGS FROM LABORATORY SERVICES	3,000,000	710,000	1,500,000	840,327	
12020703	70222	00	02101	10721300	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	5,000,000		2,000,000	1,120,436	
14020201	70222	00	02101	10721300	OTHER CAPITAL RECEIPTS TO CDF: SHAWN counterpart	806,000,000	48,000,000	120,000,000	96,000,000	
14020201	70222	00	02101	10721300	OTHER CAPITAL RECEIPTS TO CDF: RUSHPIN counterpart	220,000,000		220,000,000	58,822,869	
14020201	70222	00	02101	10721301	OTHER CAPITAL RECEIPTS TO CDF: Water Aid Counterpart			10,000,000	2,801,089	
TOTAL RECURRENT REVENUE						1,037,000,000	48,710,000	356,500,000	161,265,374	
023400100100 MINISTRY OF WORKS,TRANSPORT & ENERGY										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020415	70222	00	02101	10721300	TRADE TESTING FEES	10,000		10,000	5,602	
12020417	70222	00	02101	10721300	CONTRACTOR REGISTRATION FEES	3,000,000		3,000,000	1,680,653	
12020447	70222	00	02101	10721300	LAND USE FEES	200,000,000		200,000,000	112,043,560	
12020601	70222	00	02101	10721300	FINES/PENALTIES	35,000,000	33,884,600	35,000,000	19,607,623	
12020602	70222	00	02101	10721300	SALES OF BOOKS	200,000		200,000	112,044	
12020702	70222	00	02101	10721300	EARNINGS FROM LABORATORY SERVICES	150,000		150,000	84,033	
12020715	70222	00	02101	10721300	MAINTENANCE/REPAIRS FEES	100,000		100,000	56,022	
12020905	70222	00	02101	10721300	LEASE RENTAL	240,000		240,000	134,452	
TOTAL RECURRENT REVENUE						238,700,000	33,884,600	238,700,000	133,723,989	
025205600100 BENUE STATE URBAN DEVELOPMENT BOARD										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020460	70131	00	02101	10721300	BUILDING PLAN APPROVAL FEES	370,000,000	12,139,790	50,000,000	24,279,580	
12020479	70131	00	02101	10721300	STREET NAMING		1,150,000	2,000,000	2,300,000	
12020480	70131	00	02101	10721300	TEMPORARY PLANNING PERMIT (TPP)		470,000	1,000,000	940,000	
12020481	70131	00	02101	10721300	BILL BOARD/SIGNAGE		765,600	1,500,000	1,531,200	
TOTAL RECURRENT REVENUE						370,000,000	14,525,390	54,500,000	29,050,780	
022800100300 BUSINESS ENGINEERING, SKILLS TRAINING (BEST)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020453	70731	00	02101	10721300	APPLICATIONS FEES: Prospectus		45,000	90,000,000	5,419,602	
12020456	70731	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS		316,000	732,000	632,000	
12020456	70731	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: BECE		336,000	672,000	672,000	
12020616	70731	00	02101	10721300	SALES OF FORMS: Admission Forms		30,000	60,000	60,000	
TOTAL RECURRENT REVENUE						-	727,000	91,464,000	6,783,602	

025300200100 MINISTRY OF RURAL DEVELOPMENT AND COOPERATIVES										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020442	70112	00	02204	10721300	ASSOCIATION FEES: Registration of Community Development Association	13,744,000		13,744,000	300,000	
12020442	70112	00	02204	10721300	ASSOCIATION FEES: Renewal of Community Development Association	500,000		500,000	280,109	
12020442	70112	00	02204	10721300	ASSOCIATION FEES: printing of Registration forms for Community Development Association	300,000		300,000	168,065	
12020442	70112	00	02204	10721300	ASSOCIATION FEES: Registration Cooperative Societies and Unions Association	15,200,000	2,130,450	15,200,000	4,260,900	
12020442	70112	00	02204	10721300	ASSOCIATION FEES: Renewal Cooperative Societies and Unions Association	170,000		170,000	95,237	
12020450	70112	00	02204	10721300	INSPECTION FEES: Audit and Supervision of Cooperative Societies and Unions	100,000	17,500	100,000	35,000	
					TOTAL RECURRENT REVENUE	30,014,000	2,147,950	30,014,000	5,139,311	
026000100100 MINISTRY OF LANDS, SURVEY AND SOLID MINERALS										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020105	70610	00	10101	10721305	SUB-LEASED CONSENT TO MORTGAGE/ASSIGNMENT	15,000,000	46,000	500,000	280,109	
12020437	70610	00	10101	10721305	DEEDS REGISTRATION FEES	20,000,000	665,500	2,000,000	1,120,436	
12020438	70610	00	10101	10721305	SURVEY/ PLANNING/ BUILDING FEES: Survey Fee	200,000,000	5,315,630	1,200,000,000	72,261,360	
12020445	70610	00	10101	10721305	CHANGE OF OWNERSHIP FEES			15,000,000	8,403,267	
12020453	70610	00	10101	10721305	APPLICATIONS FEES: (For Plot Application)	15,000,000	2,140,500	15,000,000	8,403,267	
12020461	70610	00	10101	10721305	TITLE TRANSFER FEES			80,000,000	44,817,424	
12020805	70610	00	10101	10721305	RENT ON CERTIFICATE OF OCCUPANCY: Ground Rent	155,000,000	11,613,650	355,000,000	76,205,305	
12020901	70610	00	10101	10721305	RENT ON GOVT. LAND	155,000,000	3,475,977			
					TOTAL RECURRENT REVENUE	560,000,000	23,257,257	1,667,500,000	211,491,167	

031800400100 MINISTRY OF JUSTICE										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12010109	70131	00	02101	10721300	OTHER SERVICE TAXES	2,000,000	1,569,814	3,000,000	1,680,653	
12020418	70131	00	02101	10721300	MARRIAGE/DIVORCE FEES	1,500,000	423,950	1,500,000	840,327	
12020430	70131	00	02101	10721300	PROFESSIONAL REGISTRATION FEES	2,000,000	45,000	2,000,000	1,120,436	
12020453	70131	00	02101	10721300	APPLICATIONS FEES	5,000,000	660,880	5,000,000	2,801,089	
12020610	70131	00	02101	10721300	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	100,000	21,450	100,000	56,022	
14070101	70131	00	02101	10721300	EXTRAORDINARY ITEMS	5,000,000	1,391,984			
					TOTAL RECURRENT REVENUE	15,600,000	4,113,078	11,600,000	6,498,526	
031800700100 HIGH COURT OF JUSTICE										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12010101	70330	00	01101	10721300	PERSONAL TAXES (e.g PAYE)	35,000,000	28,595,325		57,190,651	
12020401	70330	00	01101	10721300	COURT FEES	1,000,000	14,690	5,000,000	2,801,089	
12020426	70330	00	01101	10721300	COURT SUMMONS/OATH FEES	3,000,000	2,840,917	12,000,000	5,681,834	
12020501	70330	00	01101	10721300	FINES/PENALTIES	25,000,000	3,614,710	10,000,000	7,229,420	
					TOTAL RECURRENT REVENUE	64,000,000	35,065,642	27,000,000	72,902,994	
031801100100 CUSTOMARY COURT OF APPEAL										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12010101	70131	00	2101	10721300	PERSONAL TAXES (e.g PAYE)	6,565,999			6,565,999	
12020401	70131	00	2101	10721300	COURT FEES	10,000,000	152,588	10,000,000	500,000	
					TOTAL RECURRENT REVENUE	16,565,999	152,588	10,000,000	7,065,999	
051700100100 MINISTRY OF EDUCATION										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020113	70131	00	02101	10721300	BRICKMAKING, ETC LICENCE	1,200,000		1,200,000	1,200,000	
12020135	70131	00	02101	10721300	PRIVATE SCHOOLS LICENCES: Renewal fees.	36,850,000	270,000	36,850,000	36,850,000	
12020450	70131	00	02101	10721300	INSPECTION FEES: Schools	30,000,000	3,540,000	15,000,000	30,000,000	
12020450	70131	00	02101	10721300	INSPECTION FEES: (WAEC/NECO Centre Recognition)	12,000,000	120,000	4,000,000	12,000,000	
12020453	70131	00	02101	10721300	APPLICATIONS FEES: for school establishment	19,000,000	150,000	2,000,000	19,000,000	
12020456	70131	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: School tuition/registration fees others	230,650,000		5,000,000	156,848,633	
12020465	70131	00	02101	10721300	SPORTS/RECREATIONAL FACILITIES FEES: (80/571836 Students/Session) sports and recreational fees	44,631,120	6,059,426	43,220,847	44,631,120	
12020478	70131	00	02101	10721300	WORKSHOP FEES: (45,000/1183 Schs./Session)	46,305,000	5,574,670	15,000,000	46,305,000	
12020714	70131	00	02101	10721300	EARNINGS FROM ICT SERVICES: (N500/571836 Students/Term)	278,944,500	2,905,261	25,000,000	278,944,500	
13020301	70131	00	02101	10721300	DOMESTIC GRANTS	50,000,000			50,000,000	
14070101	70131	00	02101	10721300	EXTRAORDINARY ITEMS: Quality Control Funds (N150/571,836 Students/Session)	27,894,450	4,665,541	15,000,000		
					TOTAL RECURRENT REVENUE	777,475,070	23,284,898	162,270,847	675,779,253	

	70960	00	02101	10721300	EARNINGS FROM LIBRARY SERVICES: Library	182,800		182,800	102,408	
12020714	70960	00	02101	10721300	EARNINGS FROM ICT SERVICES: Internet Levy	2,600,000	226,500	2,600,000	1,456,566	
12020715	70960	00	02101	10721300	MAINTENANCE/REPAIRS FEES: Maintenance Levy	2,600,000	262,500	2,600,000	1,456,566	
12020715	70960	00	02101	10721300	MAINTENANCE/REPAIRS FEES: Hostel Maintenance	91,400		91,400	51,204	
12020803	70960	00	02101	10721300	RENT ON GOVT BUILDINGS: Accomodation	6,500,000	435,000	6,500,000	3,641,416	
14070102	70960	00	02101	10721300	UNSPECIFIED REVENUE: Students Union Government	274,200		274,200		
14070102	70960	00	02101	10721300	UNSPECIFIED REVENUE: Change of Course	1,600	2,000	1,600		
14070102	70960	00	02101	10721300	UNSPECIFIED REVENUE: Passports	457,000		457,000		
14070102	70960	00	02101	10721300	UNSPECIFIED REVENUE: National Health Insurance	2,285,000	495,000	2,285,000		
14070102	70960	00	02101	10721300	UNSPECIFIED REVENUE: Group Life Association Scheme	2,285,000	495,000	2,285,000		
					TOTAL RECURRENT REVENUE	105,808,000	16,001,976	105,565,000	56,168,669	
051701900100 COLLEGE OF EDUCATION,KATSINA - ALA										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020126	70941	00	02101	10710900	TRACTOR HIRING SERVICES	200,000		50,000	28,011	
12020442	70941	00	02101	10710900	ASSOCIATION FEES: Students Association renewal	10,000		10,000	5,602	
12020448	70941	00	02101	10710900	DEVELOPMENT LEVIES	41,972,000	912,250	24,735,000	1,824,500	
12020449	70941	00	02101	10710900	BUSINESS/TRADE OPERATING FEES: shops /kiosk	10,000	6,500	10,000	13,000	
12020452	70941	00	02101	10710900	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE	302,295,000	189,222,040	376,545,000	302,444,080	
12020457	70941	00	02101	10710900	AFFILIATION CHARGES	500,000	400,000	500,000	800,000	
12020602	70941	00	02101	10710900	SALES OF BOOKS	75,000		10,000	5,602	
12020603	70941	00	02101	10710900	SALES OF ID CARDS	2,000,000	1,050,000	1,131,000	2,100,000	
12020604	70941	00	02101	10710900	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	10,000	47,050	10,000	94,100	
12020609	70941	00	02101	10710900	PROCEEDS FROM SALES OF FARM PRODUCE	400,000		50,000	28,011	
12020616	70941	00	02101	10710900	SALES OF FORMS	400,000	115,000	143,000	230,000	
12020704	70941	00	02101	10710900	EARNINGS FROM THE USE OF GOVT. VEHICLES	300,000	45,000	300,000	168,065	
12020705	70941	00	02101	10710900	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS			150,000	84,033	
12020707	70941	00	02101	10710900	EARNINGS FROM MEDICAL SERVICES	400,000		400,000	224,087	
12020712	70941	00	02101	10710900	HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS/OTHERS	780,000	20,000	125,000	70,027	
12020713	70941	00	02101	10710900	EARNINGS FROM LIBRARY SERVICES	100,000		-	-	
12020714	70941	00	02101	10710900	EARNINGS FROM ICT SERVICES	3,495,500	1,450,000	1,806,000	1,011,753	
12020803	70941	00	02101	10710900	RENT ON GOVT BUILDINGS	7,000		7,000	3,922	
12020804	70941	00	02101	10710900	RENT ON CONFERENCE CENTRES	200,000	50,000	100,000	100,000	
13010101	70941	00	02101	10710900	DOMESTIC AID	569,836,062	43,785,714	600,000,000	90,000,000	
14070102	70941	00	02101	10710900	UNSPECIFIED REVENUE: Deferment fees,loss of receipts etc	19,543,000	8,096,900	16,445,000		
					TOTAL RECURRENT REVENUE	942,533,562	245,200,454	1,022,527,000	399,234,793	

051702100100 COLLEGE OF EDUCATION,OJU										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12010104	70133	00	02101	10731700	STAMP DUTY	292,450		100,000	56,022	
12020427	70133	00	02101	10731700	TENDER FEES	8,000,000	300,000	3,000,000	1,680,653	
12020448	70133	00	02101	10731700	DEVELOPMENT LEVIES	35,000,000	2,355,000	15,000,000	4,710,000	
12020452	70133	00	02101	10731700	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES: NCE	145,100,000	18,974,888	100,000,000	56,021,780	
12020453	70133	00	02101	10731700	APPLICATIONS FEES: Screening fees, acceptance fees etc	15,000,000	2,009,600	600,000	4,029,398	
12020456	70133	00	02101	10731700	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: Statement of result, Transcript, Certificates	54,400,000	1,397,950	5,000,000	2,801,089	
12020458	70133	00	02101	10731700	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	1,000,000	171,000	1,000,000	560,218	
12020602	70133	00	02101	10731700	SALES OF BOOKS: Student handbook etc	6,000,000	381,000	2,000,000	1,120,436	
12020603	70133	00	02101	10731700	SALES OF ID CARDS	3,000,000	606,000	3,000,000	1,680,653	
12020604	70133	00	02101	10731700	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	100,000		100,000	56,022	
12020611	70133	00	02101	10731700	PROCEEDS FROM SALES OF GOVT. VEHICLES	150,000		150,000	84,033	
12020616	70133	00	02101	10731700	SALES OF FORMS: Admission forms etc	8,000,000	710,250	2,000,000	1,120,436	
12020701	70133	00	02101	10731700	EARNINGS FROM CONSULTANCY SERVICES	5,000,000		1,000,000,000	560,218	
12020705	70133	00	02101	10731700	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS	200,000	40,000.00	200,000.00	112,044	
12020711	70133	00	02101	10731700	EARNINGS FROM COMMERCIAL ACTIVITIES	3,000,000		1,000,000,000	560,218	
12020712	70133	00	02101	10731700	HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS/OTHERS	1,500,000		500,000.00	280,109	
12020714	70133	00	02101	10731700	EARNINGS FROM ICT SERVICES	10,000,000		5,000,000.00	2,801,089	
13010101	70133	00	02101	10731700	DOMESTIC AID:TETFUND and Others	350,000,000	2,000,000.00	350,000,000.00	196,076,230	
14070102	70133	00	02101	10731700	UNSPECIFIED REVENUE	15,000,000		5,000,000.00		
					TOTAL RECURRENT REVENUE	660,742,450	28,945,688	494,650,000	274,310,646	
051705600100 BENUE STATE SCHOLARSHIP BOARD										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - Jun 2019	Approved 2020	Revised 2020	Remark
12020616	70133	00	02101	10721300	SALES OF FORMS & STUDENTS FILE/PAYMENT RECORD CARDS	5,000,000	-	3,000,000	1,680,653	
					TOTAL RECURRENT REVENUE	5,000,000	-	3,000,000	1,680,653	
051705400100 BENUE STATE TEACHING SERVICE BOARD (TSB)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - Jun. 2019	Approved 2020	Revised 2020	Remark
12020442	70922	00	10103	10721300	ASSOCIATION FEES	109,010,000			-	
12020450	70922	00	10103	10721300	INSPECTION FEES: quality control fees	5,500,000	3,881,350	6,050,000	7,762,700	
12020452	70922	00	10103	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE: Staff promotion	198,000,000	2,830,000	217,000,000	20,000,000	
12020455	70922	00	10103	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- POSTGRADUATE	159,932,850	2,830,000		5,660,000	
12020456	70922	00	10103	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: School maintenance fees		4,600,000	198,200,000	10,000,000	
12020465	70922	00	10103	10721300	SPORTS/RECREATIONAL FACILITIES FEES: sports levy	27,786,000	5,660,841	30,000,000	11,321,681	
12020478	70922	00	10103	10721300	WORKSHOP FEES	4,950,000	3,705,000	5,445,000	3,050,386	
12020603	70922	00	10103	10721300	SALES OF ID CARDS	1,651,466	-			
12020620	70922	00	10103	10721300	SALES OF OTHER GOVERNMENT PROPERTIES	10,208,000	-	370,544,050	37,308,950	
12020714	70922	00	10103	10721300	EARNINGS FROM ICT SERVICES	55,000,000	-			
					TOTAL RECURRENT REVENUE	572,038,316	23,507,191	827,239,050	95,103,718	

051702100100 BENUE STATE UNIVERSITY (BSU)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - Jun 2019	Approved 2020	Revised 2020	Remark
12010101	70980	00	10101	10721300	PERSONAL TAXES (e.g. PAYE)	69,155,544	37,746,155	75,493,100	75,492,311	
12020455	70980	00	10101	107231300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- POSTGRADUATE	275,000,000	86,288,615	275,000,000	154,059,895	
12020456	70980	00	10101	107231300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	178,531,000	7,808,450	178,531,000	20,000,000	
12020458	70980	00	10101	107231300	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	8,553,200	5,345,300	9,240,200	5,176,525	
12020603	70980	00	10101	107231300	SALES OF ID CARDS	1,000,000	841,500	1,000,000	560,218	
12020604	70980	00	10101	107231300	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	1,000,000	98,000	1,000,000	560,218	
12020707	70980	00	10101	107231300	EARNINGS FROM MEDICAL SERVICES	1,000,000	692,500	1,000,000	560,218	
12020712	70980	00	10101	107231300	HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS/OTHERS	600,000		600,000	336,131	
12020801	70980	00	10101	107231300	RENT ON GOVT QUARTERS	9,668,477	4,971,707	9,943,413	5,570,477	
12021203	70980	00	10101	107231300	REFURBISHING LOAN	17,180,400	10,138,831	20,277,662	11,359,907	
14070102	70980	00	10101	107231300	UNSPECIFIED REVENUE	151,177,800	29,397,680	151,177,800		
TOTAL RECURRENT REVENUE						712,866,421	183,328,738	723,263,176	273,675,899	
051700900100 BENUE STATE EXAMINATION BOARD										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020452	70131	00	02101	10731200	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- POSTGRADUATE: (First School Leaving Cert.)	70,000,000	2,511,100	10,000,000	5,022,200	
12020453	70131	00	02101	10731200	APPLICATIONS FEES	10,000,000	1,142,800	5,000,000	2,285,600	
12020455	70131	00	02101	10731200	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: (BECE Fees)	181,438,603	247,170,000	494,340,000	394,340,000	
12020456	70131	00	02101	10731200	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: (MOCK fee/BECE Fee/Resit)	25,000,000	2,891,200	5,000,000	5,782,400	
12020456	70131	00	02101	10731200	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: (Federal Craft fee)	2,000,000	-	15,000.00	8,403	
TOTAL RECURRENT REVENUE						288,438,603	253,715,100	514,355,000	407,438,603	
051702100200 COLLEGE OF HEALTH SCIENCE,BENUE STATE UNIVERSITY										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	ACTUAL REVENUE TO-JUNE 2019	Approved 2020	Revised 2020	Remark
12020417	70131	00	02101	10721300	CONTRACTOR REGISTRATION FEES	20,000				
12020452	70131	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE	86,282,285	15,970,750	105,186,110	33,425,450	
12020601	70131	00	02101	10721300	SALES OF JOURNAL & PUBLICATIONS	401,400	154,600	309,200	173,219	
14070102	70131	00	02101	10721300	UNSPECIFIED REVENUE	7,175,100	4,760,650	7,175,100		
TOTAL RECURRENT REVENUE						93,878,785	20,886,000	112,670,410	33,598,669	
051700300100 BENUE STATE UNIVERSAL BASIC EDUCATION (SUBEB)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
11010101	70960	00	03101	10721300	STATUTORY ALLOCATION	979,764,121	220,736,717		441,473,434	
12010101	70960	00	03101	10721300	PERSONAL TAXES (e.g. PAYE): SUBEB Staff	18,006,917	8,105,457		16,210,915	
12010101	70960	00	03101	10721300	PERSONAL TAXES (e.g. PAYE): LGEA	1,025,764,512	397,068,100		594,136,200	
12020453	70960	00	03101	10721300	APPLICATIONS FEES: (BIDDING)	40,000,000	13,570,000	40,000,000	22,408,712	
13020302	70960	00	03101	10721300	CAPITAL DOMESTIC GRANTS: UBEC/Matching Grant	1,500,000,000	3,192,834,083	5,328,161,093	2,237,860,463	
13020402	70960	00	03101	10721300	FOREIGN GRANTS: GCCCE	1,000,000,000		500,000,000		
TOTAL RECURRENT REVENUE						4,563,535,550	3,832,314,358	5,868,161,093	3,312,089,724	

052100100100 MINISTRY OF HEALTH AND HUMAN SERVICES										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020134	70131	00	2101	10721300	PATENT MEDICINE & DRUG STORES LICENCES	95,750,000		2,000,000	-	
12020136	70131	00	2101	10721300	HEALTH FACILITIES LICENCES: Renewal	45,000,000	2,066,050	45,000,000	1,830,520	
12020452	70131	00	2101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE: From school of nursing, school of health technology	10,000,000	11,082,500	20,000,000	22,165,000	
12020456	70131	00	2101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: Hostel fees		824,000	1,000,000	1,000,000	
12020463	70131	00	2101	10721300	HOSPITAL SERVICE REGISTRATION FEES: Renewal	20,000,000	1,500,550	20,000,000	3,000,000	
12020616	70131	00	2101	10721300	SALES OF FORMS: SON/SOM/SHT	10,000,000	4,615,000	10,000,000	10,000,000	
13010101	70131	00	2101	10721300	DOMESTIC AID: Saving one Million Lives	1,404,353,508		1,404,353,508	186,743,833	
13020301	70131	00	2101	10721300	DOMESTIC GRANTS: Health Insurance Scheme	457,000,000		1,954,439,705		
					TOTAL RECURRENT REVENUE	2,042,103,508	20,088,100	3,456,793,213	224,739,353	
052110200100 HOSPITAL MANAGEMENT BOARD										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020464	70731	00	10101	10721300	HOSPITAL SERVICE CHARGES	60,000,000	21,372,377	61,200,000	34,285,329	
12020612	70731	00	10101	10721300	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	105,000,000	31,880,878	107,100,000	59,999,326	
12020702	70731	00	10101	10721300	EARNINGS FROM LABORATORY SERVICES	70,000,000	22,032,074	71,400,000	39,999,551	
12020707	70731	00	10101	10721300	EARNINGS FROM MEDICAL SERVICES	50,000,000	15,408,049	51,000,000	28,571,108	
					TOTAL RECURRENT REVENUE	285,000,000	90,693,378	290,700,000	162,855,314	
052102600100 BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020452	70732	00	10101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE		2,966,000	19,000,000	5,932,000	
12020453	70732	00	10101	10721300	APPLICATIONS FEES			350,000	196,076	
12020464	70732	00	10101	10721300	HOSPITAL SERVICE CHARGES: Accommodation, Consultancy etc.	326,262,050	133,075,347	312,782,200	266,150,694	
12020478	70732	00	10101	10721300	WORKSHOP FEES	6,250		1,000,000	560,218	
12020604	70732	00	10101	10721300	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS		25,000		-	
12020612	70732	00	10101	10721300	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	57,943,300	27,016,961	75,000,000	42,016,335	
12020616	70732	00	10101	10721300	SALES OF FORMS	150,625	1,500	20,000	11,204	
12020704	70732	00	10101	10721300	EARNINGS FROM THE USE OF GOVT. VEHICLES	138,750				
12020705	70732	00	10101	10721300	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS	603,125		500,000	280,109	
12020906	70732	00	10101	10721300	RENTS ON GOVT. PROPERTIES	12,828,387	5,215,890		7,371,570	
12021103	70732	00	10101	10721300	OTHER INVESTMENT INCOME		723,551	13,158,400		
15010101	70732	00	10101	10721300	RECEIPT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	3,401,552,060	796,733,725		1,593,467,450	
					TOTAL RECURRENT REVENUE	3,799,484,547	965,757,974	421,810,600	1,915,985,656	

052102700100 BENUE STATE PRIMARY HEALTH CARE BOARD										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12010101	70721	00	01201	10721300	PERSONAL TAXES (e.g. PAYE)	333,759,826	-	333,759,826	86,978,195	
12020612	70721	00	01201	10721300	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	51,750,000	-	51,750,000	28,991,271	
12020702	70721	00	01201	10721300	EARNINGS FROM LABORATORY SERVICES	4,000,000	-	4,000,000	2,240,871	
12020707	70721	00	01201	10721300	EARNINGS FROM MEDICAL SERVICES	20,000,000	2,709,365	20,000,000	5,418,730	
15010101	70721	00	01201	10721300	RECEIPT FROM CRF TO FUND MDA RECURRENT EXPENDITURE: LG contribution for Primary Health Care			4,080,000,000	1,801,122,681	
					TOTAL RECURRENT REVENUE	409,509,826	2,709,365	4,489,509,826	1,924,751,749	
051700800100 BENUE STATE LIBRARY BOARD										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020501	70970	00	02102	10721300	FINES/PENALTIES	5,000	-	1,000	560	
12020603	70970	00	02102	10721300	SALES OF ID CARDS	1,600,000	97,400	1,600,000	896,348	
12020711	70970	00	02102	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES	10,000	40,000	100,000	56,022	
					TOTAL RECURRENT REVENUE	1,615,000	137,400	1,701,000	952,930	
055100100100 BUREAU OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS (BLGCA)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
15010101	70133	00	02101	10721300	RECEIPT FROM CRF TO FUND MDA RECURRENT EXPENDITURE (1% DEDUCTION FROM SRA DUE TO BLGCA)	420,000,000	182,041,730.76	420,000,000.00	235,291,476	
					TOTAL RECURRENT REVENUE	420,000,000	182,041,731	420,000,000	235,291,476	
053905100200 MINISTRY OF YOUTH AND SPORTS DEVELOPMENT										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020109	70810	00	02101	10721300	REGISTRATION OF VOLUNTARY ORGANIZATIONS	300,000	58,000	150,000	84,033	
12020140	70810	00	02101	10721300	LOTTERY PERMIT: License For Lottery Activities			13,500,000	3,562,940	
12020711	70810	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: (Lottery Marketing)	500,000,000	5,500,000	100,000,000	11,000,000	
					TOTAL RECURRENT REVENUE	500,300,000	5,558,000	113,650,000	14,646,973	
053905100100 BENUE STATE SPORTS COUNCIL										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020465	70131	00	02101	10721300	SPORTS/RECREATIONAL FACILITIES FEES	500,000		500,000	280,109	
12020465	70131	00	02101	10721300	SPORTS/RECREATIONAL FACILITIES FEES: Hire of Stalls			2,000	1,120	
12020465	70131	00	02101	10721300	SPORTS/RECREATIONAL FACILITIES FEES: Hire of Games Court			200,000	112,044	
12020465	70131	00	02101	10721300	SPORTS/RECREATIONAL FACILITIES FEES: Stadium Gate take ups			30,000	16,807	
12020465	70131	00	02101	10721300	SPORTS/RECREATIONAL FACILITIES FEES: Hire of Open Space			20,000	11,204	
					TOTAL RECURRENT REVENUE	500,000	-	752,000	421,284	

051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020130	71040	00	02101	10721300	CINEMATOGRAPH LICENCES	5,000,000				
12020442	71040	00	02101	10721300	ASSOCIATION FEES	2,000,000	294,400	2,000,000	588,800	
12020720	71040	00	02101	10721300	EARNINGS FROM GUEST HOUSES: Aminu Isa Kontogora	10,000,000	105,870	10,000,000	211,740	
12020801	71040	00	02101	10721300	RENT ON GOVT. QUARTERS	10,000,000				
12020906	71040	00	02101	10721300	RENTS ON GOVT. PROPERTIES: Makafa Park, IBB Square	2,000,000	1,027,450	2,000,000	2,054,900	
13020402	71040	00	02101	10721300	CAPITAL FOREIGN GRANT: WOFEF	50,000,000				
					TOTAL RECURRENT REVENUE	79,000,000	1,427,720	14,000,000	2,855,440	

051400100200 BENUE STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
13020401	70131	00	02101	10721300	FOREIGN GRANTS: International Development Association (World Bank)	500,000,000	181,869,331	500,000,000	280,108,900	
TOTAL RECURRENT REVENUE						500,000,000	181,869,331	500,000,000	280,108,900	
022800100100 MINISTRY OF ENERGY,SCIENCE & TECHNOLOGY										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020113	70131	00	02101	10721300	BRICKMAKING, ETC LICENCE			1,200,000	672,261	
12020137	70131	00	02101	10721300	TRADE PERMIT LICENCES: License permit for Burnt Bricks operators			2,000,000	1,120,436	
12020442	70131	00	02101	10721300	ASSOCIATION FEES: Remittance from Science & Technical Colleges (300 x 5,716 x 3)			5,144,400	2,881,984	
12020448	70131	00	02101	10721300	DEVELOPMENT LEVIES			11,317,680	6,340,366	
12020449	70131	00	02101	10721300	BUSINESS/TRADE OPERATING FEES: Computer business centre (3,000 x 500)			1,500,000	840,327	
12020449	70131	00	02101	10721300	BUSINESS/TRADE OPERATING FEES: Establishment of computer training institutions (20,000 x 10)			200,000	112,044	
12020449	70131	00	02101	10721300	BUSINESS/TRADE OPERATING FEES: Computer Training Institutes (10,000 x 100)			1,000,000	560,218	
12020449	70131	00	02101	10721300	BUSINESS/TRADE OPERATING FEES: Cyber Café (5,000 x 200)			1,000,000	560,218	
12020453	70131	00	02101	10721300	APPLICATIONS FEES: School Establishment			500,000	280,109	
12020465	70131	00	02101	10721300	SPORTS/RECREATIONAL FACILITIES FEES			1,371,840	768,529	
12020466	70131	00	02101	10721300	INDIGENSHIP REGISTRATION FEES				-	
12020478	70131	00	02101	10721300	WORKSHOP FEES: Science and Technology Workshop Fees ((100 x 5,716 x 3)			1,714,800	960,661	
12020711	70131	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: Toxic emissions from industrial generators in Benue State (25,000 x 500)			12,500,000	7,002,723	
12020711	70131	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: Revenue from toxic emission from lorries in Benue State(25,000 x 1,000)			25,000,000	14,005,445	
12020901	70131	00	02101	10721300	RENT ON GOVT. LAND: Surface rent on sharp sand, plaster sands, laterite, gravel, granite site, barite and gypsum			5,000,000	2,801,089	
	70131	00	02101	10721300	RENT ON GOVT. LAND: Surface rent on mining of Limestone			60,000,000	33,613,068	
13020301	70131	00	02101	10721300	DOMESTIC GRANTS: Grants from 23 LGC for development of Science & Technology in the state (50,000 x 23 x 12)			13,800,000	7,731,006	
TOTAL RECURRENT REVENUE						-	-	143,248,720	80,250,483	

BENUE STATE GOVERNMENT					
BENUE STATE 2020 REVISED ESTIMATES					
SUMMARY OF BUDGETED REVENUE BY ORGANIZATION BY SECTOR					
S/No	ORGANIZATIONAL CODE	PUBLIC SECTOR ENTITIES (PSEs)	APPROVED RECURRENT REVENUE	REVISED RECURRENT REVENUE	TOTAL PERCENTAGE
		TOTAL:	190,886,611,025	108,822,683,181	57
		ADMINISTRATION SECTOR:	7,799,533,772	4,755,326,904	
1	011100100100	Government House Administration			
2	011100100200	Deputy Governor's Office			
3	011103300100	Benue State Aids Control Agency (BENSACA)	1,000,000,000	10,000,000	
4	011100500100	Development Cooperations, Sustainable Development Goals (SDGs)	2,000,000,000	20,000,000	
5	012500100100	Office of the Head of Service (HOS)			
6	012500500100	Bureau of Manpower Development and Training			
7	012500100200	Bureau of Establishment and Management Services			
8	012500100400	Bureau of Salaries and Pensions			
9	012500100400	Bureau of Service Welfare	40,000,000	40,909,841	
10	011103500100	Local Government Pension Board	2,292,000,000	2,521,120,436	
11	012300100100	Ministry of Information,Culture and Tourism	413,210,000	2,439,063	
12	012305500100	Government Printing Department	7,500,000	4,201,634	
13	012300400100	Radio Benue Corporation	20,000,000	11,542,400	
14	012301300100	Benue Printing and Publishing Corporation (BPPC)	1,360,000	761,896	
15	012400100100	Bureau of Internal Affairs and Special Services (BIASS)	25,700,000	305,400	
16	011103700100	Muslim Pilgrims Welfare Board (MPWB)			
17	011103800100	Christian Pilgrims Welfare Board (CPWB)	1,000,000	1,120,436	
18	014700100200	Local Government Service Commission	394,003,772	345,703,042	
19	014000100100	Local Government Audit Department	10,000	5,602	
20	014000100100	Office of the Auditor-General of the State	150,000	84,033	
21	011101300100	Office of the Secretary to State Government (SSG)			
22	011101300200	Bureau of Political - SSG			
23	011101300300	Bureau of Research and Policy Analysis (REPA) - SSG			
24	011101700100	Office of the Secretary to State Government - (EXCO)			
25	011102100200	Liaison Office Lagos	600,000	900,000	
26	011102100300	Liaison Office Kaduna	400,000	224,087	
27	011102100400	Liaison Office Abuja/Lodge	500,000	450,000	
28	011102100500	Bureau of Archives, Research and Documentation			
29	011100800100	Benue State Emergency Management Agency (BENSEMA)			
30	014800100100	Benue State Independent Electoral Commission (BSIEC)	1,603,100,000	1,795,559,035	
31	014700100100	Benue State Civil Service Commission			
32	011200100100	Benue State House of Assembly			
33	011200200100	Benue State House of Assembly Service Commission			
34	014900100100	Benue State Pension Commission			
35	012500200400	Pension Transition Management Authority			
		ECONOMIC SECTOR:	157,313,744,405	93,383,000,671	
36	021500100100	Ministry of Agriculture and Natural Resources	1,766,500,000	216,301,307	
37	021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)	1,000,000,000	555,426,649	
38	021502100100	Akperan Orshi Polytechnic, Yandev.	138,095,800	74,917,926	
39	022200100100	Ministry of Industry, Trade and Investment	4,391,218,800	164,852,728	
40	023605200100	Benue State Tourism Board			
41	022000100100	Ministry of Finance	21,555,000	33,432,622	
42	022000700100	Office of the Accountant-General	119,305,572,226	81,760,983,027	

43	022000800100	Benue State Internal Revenue Service (BIRS)	16,575,500,000	9,226,344,172
44	023800100100	Benue State Planning Commission	11,129,169,860	674,342,235
45	023600400100	Benue State Council For Arts and Culture	5,000,000	100,000
46	025200100100	Ministry of Water Resources and Environment	246,606,000	26,942,000
47	025210400100	Benue State Environmental Sanitation Authority	40,600,000	6,653,300
48	025210200100	Benue State Water Board	122,000,000	15,000,000
49	025210300100	Benue State Rural Water Supply and Sanitation Agency	346,500,000	161,265,374
50	023400100100	Ministry of Works, Transport and Energy	238,700,000	133,723,989
51	025300100100	Ministry of Housing and Urban Development		
52	025305600100	Benue State Urban Development Board	54,500,000	29,050,780
53	022800100300	Business and Engineering Skills Training (BEST) Centre	91,464,000	6,783,602
54	025300200100	Ministry of Rural Development and Cooperatives	30,014,000	5,139,311
55	026000100100	Ministry of Lands, Survey and Solid Minerals	1,667,500,000	211,491,167
56	022800100100	Ministry of Energy ,Science and Technology	143,248,720	80,250,483
57	022000700500	Debt Management Office		
		LAW & JUSTICE SECTOR:	48,600,000	86,467,520
58	031800400100	Ministry of Justice	11,600,000	6,498,526
59	031800700100	High Court of Justice	27,000,000	72,902,994
60	031801100100	Customary Court of Appeal	10,000,000	7,065,999
61	032600100100	Judicial Service Commission	-	-
62	032600700100	Citizens Mediation Centre, Makurdi	-	-
		SOCIAL SECTOR:	25,724,732,848	10,597,888,087
63	051700100100	Ministry of Education	162,270,847	675,779,253
64	051701000100	Agency for Adult and Non-Formal Education	-	-
65	051701800100	Benue State Polytechnic, Ugbokolo	1,168,087,157	306,198,383
66	051705700100	Akawe Torkula Polytechnic, Makurdi	105,565,000	56,168,669
67	051701900100	College of Education, Katsina-Ala	1,023,127,000	399,234,793
68	051702100100	College of Education Oju	634,200,000	274,310,646
69	051705600100	Benue State Scholarship Board	3,000,000	1,680,653
70	051705400100	Benue State Teaching Service Board	827,239,050	95,103,717.77
71	051702100100	Benue State University (BSU), Makurdi	2,119,622,376	273,675,899
72	051700900100	Benue State Examinations Board	514,355,000	407,438,603
73	051702100200	Benue State University College of Health Sciences	112,670,410	33,598,669
74	051700300100	Benue State Universal Basic Education Board (SUBEB)	5,868,161,093	3,312,089,724
75	052100100100	Ministry of Health and Human Services	3,456,793,213	224,739,353
76	052110200100	Hospital Management Board	290,700,000	162,855,314
77	052102600100	Benue State University Teaching Hospital (BSUTH)	426,247,600	1,915,985,656
78	052102700100	Benue State Primary Health Care Board	4,768,206,626	1,924,751,749
79	051700800100	Benue State Library Board	1,701,000	952,930
80	055100100100	Bureau of Local Government and Chieftaincy Affairs	420,000,000	235,291,476
81	053905100200	Ministry of Youth and Sports Development	113,650,000	14,646,973
82	053905100100	Benue State Sports Council	752,000	421,284
83	051400100100	Ministry of Women Affairs and Social Development	14,000,000	2,855,440
84	051305300102	Benue State Rehabilitation Board, Apir		
85	051705500100	Benue State Science and Technical Education Board		
86	051400100102	Benue State Community and Social Development Agency	500,000,000	280,108,900
87	052100200100	Benue State Health Insurance Agency	3,194,384,476	-
88	051300200100	Benue State Sports Marketing and Lottery Board		



2020 REVISED RECURRENT REVENUE ESTIMATES

011103300100 BENUE STATE AIDS CONTROL AGENCY BENSACA

RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
13010201	70133	00	02101	10721300	FOREIGN AID (HIV & AIDS PROJECT 111)	150,000,000		1,000,000,000	10,000,000	
TOTAL RECURRENT REVENUE						150,000,000	-	1,000,000,000	10,000,000	

011100500100 DEVELOPMENT COOPERATION,SUSTAINABLE DEVELOPMENTR GOALS SDGs

RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
13020302	70474	00	08126	10721300	CAPITAL DOMESTIC GRANTS: UNDP	2,200,000,000	750,000	2,000,000,000	20,000,000	
TOTAL RECURRENT REVENUE						2,200,000,000	750,000	2,000,000,000	20,000,000	

012500100400 BUREAU OF SERVICE WELFARE

RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
14020201	70133	00	02101	10721300	Other Capital Receipts to CDF (Monthly deductions from occupants of Owner Occupier Housing Scheme)	600,000,000	20,454,920	40,000,000	40,909,841	
TOTAL RECURRENT REVENUE						600,000,000	20,454,920	40,000,000	40,909,841	

011103500100 LOCAL GOVERNMENT PENSION BOARD

RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
11010101	70112	00	02101	10721300	STATUTORY ALLOCATION (Office of the Accountant General)	1,500,000,000	1,165,000,000		1,230,000,000	
12020711	70112	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES (Dividends from Shares)	11,000,000		2,000,000	1,120,436	
15010102	70112	00	02101	10721300	RECEIPT FROM OTHER AGENCY TO FUND RECURRENT EXPENDITURE (Receipt from LG)		1,145,000,000	2,290,000,000	1,290,000,000	
TOTAL RECURRENT REVENUE						1,511,000,000	2,310,000,000	2,292,000,000	2,521,120,436	

012300100100 MINISTRY OF INFORMATION AND ORIENTATION										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020109	70133	00	02102	10731200	REGISTRATION OF VOLUNTARY ORGANIZATIONS: Registration of public relations consultants/Newspaper Stand	1,160,000		200,000.00	112,044	
12020436	70133	00	02102	10731200	BILL BOARD ADVERTISEMENT FEES	11,000,000		2,000,000.00	120,000	
12020449	70133	00	02102	10731200	BUSINESS/TRADE OPERATING FEES: Hotel Registration Fees	20,000,000		3,000,000.00	100,000	
12020619	70133	00	02102	10731200	SALES OF FLAGS/POTRAITS	1,500,000		1,500,000.00	50,000	
12020621	70133	00	02102	10731200	SALES OF GOVERNMENT PANAPHARELIA (FLAGS, PORTRAITS, ART WORKS ETC)	115,000,000	5,050.00	100,000.00	10,100	
12020705	70133	00	02102	10731200	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS	11,000,000		200,000.00	112,044	
12020705	70133	00	02102	10731200	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS: Video Coverage	1,500,000		100,000.00	56,022	
12020705	70133	00	02102	10731200	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS: PAS	1,000,000		100,000.00	56,022	
12020709	70133	00	02102	10731200	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	70,000,000		4,000,000.00	200,000	
12020711	70133	00	02102	10731200	EARNINGS FROM COMMERCIAL ACTIVITIES: Use of cameras	1,200,000		10,000.00	5,602	
12020906	70133	00	02102	10731200	RENTS ON GOVT. PROPERTIES: Rents on Parks/Gardens	10,000,000	808,615.01	2,000,000.00	1,617,230	
14070102	70133	00	02102	10731200	UNSPECIFIED REVENUE: (Concession of Benue TV to Private Partners)	500,000,000		400,000,000.00		
					TOTAL RECURRENT REVENUE	743,360,000	813,665	413,210,000	2,439,063	

012305500100 GOVERNMENT PRINTING DEPARTMENT										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020601	70133	00	02101	10721300	SALES OF JOURNALS & PUBLICATIONS	4,000,000	17,800.00	2,000,000.00	1,120,436	
12020602	70133	00	02101	10721300	SALES OF BOOKS	7,000,000	30,000.00	3,500,000.00	1,960,762	
12020616	70133	00	02101	10721300	SALES OF FORMS	4,000,000	20,000.00	2,000,000.00	1,120,436	
TOTAL RECURRENT REVENUE						15,000,000	67,800	7,500,000	4,201,634	
012300400100 RADIO BENUE CORPORATION										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020711	70830	00	2101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: AIRTIME/JINGLES, NEWS, SPONSORED PROGRAMMES, ANNOUNCEMENTS, ETC.	40,000,000	5,771,200	20,000,000	11,542,400	
TOTAL RECURRENT REVENUE						40,000,000	5,771,200	20,000,000	11,542,400	
012301300100 BENUE PRINTING AND PUBLISHING CORPORATION (BPPC)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020601	070112	00	02101	10721300	SALES OF JOURNAL & PUBLICATIONS (THE VOICE)	15,000,000	27,650	60,000	33,613	
12020601	070112	00	02101	10721300	SALES OF JOURNAL & PUBLICATIONS (THE VOICE ADVERTS)	115,000,000	389,450	1,000,000	560,218	
12020602	070112	00	02101	10721300	SALES OF BOOKS	13,000,000		100,000	56,022	
12020604	070112	00	02101	10721300	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	13,000,000		100,000	56,022	
12020711	070112	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES - COMMERCIAL PRINTING	15,000,000		100,000	56,022	
TOTAL RECURRENT REVENUE						171,000,000	417,100	1,360,000	761,896	
012400100100 BUREAU OF INTERNAL AFFAIRS & SPECIAL SERVICES (BIASS)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020428	70411	00	02101	10721300	FIRE SAFETY CERTIFICATE FEES: For Commercial houses	150,000,000	75,000	25,000,000	150,000	
12020466	70411	00	02101	10721300	INDIGENSHIP REGISTRATION FEES	1,500,000	77,700	500,000	155,400	
14070102	70411	00	02101	10721300	UNSPECIFIED REVENUE (Auctioneers Licences)	1,500,000	90,550	200,000		
TOTAL RECURRENT REVENUE						153,000,000	243,250	25,700,000	305,400	

011103800100 CHRISTIAN PILGRIM WELFARE BOARD (CPWB)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020615	7013	00	01101	10721300	SALES OF UNIFORMS	3,850,000		500,000	560,218	
12020616	7013	00	01101	10721300	SALES OF FORMS	4,240,700	504,300	500,000	560,218	
					TOTAL RECURRENT REVENUE	8,090,700	504,300	1,000,000	1,120,436	

014700100102 LOCAL GOVERNMENT SERVICE COMMISSION										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
15010102	70133	00	02102	10721300	RECEIPT FROM OTHER AGENCY TO FUND RECURRENT EXPENDITURE (From LG)		172,851,521	394,003,772	345,703,042	
					TOTAL RECURRENT REVENUE	-	172,851,521	394,003,772	345,703,042	
014000100100 LOCAL GOVERNMENT AUDIT DEPARTMENT										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020430	70131	00	02101	10721300	PROFESSIONAL REGISTRATION FEES	1,550,000		10,000	5,602	
					TOTAL RECURRENT REVENUE	1,550,000	-	10,000	5,602	
014000100100 OFFICE OF THE AUDITOR GENERAL OF THE STATE										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020430	07112	00	01101	1721300	PROFESSIONAL REGISTRATION FEES	1,500,000	80,000	150,000	84,033	
					TOTAL RECURRENT REVENUE	1,500,000	80,000	150,000	84,033	
011102100200 LIAISON OFFICE LAGOS										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020453	07112	00	02101	1072130	APPLICATIONS FEES	5,200,000				
12020616	07112	00	02101	1072130	SALES OF FORMS: certificate of State Origin	-	510,300	600,000	900,000	
					TOTAL RECURRENT REVENUE	5,200,000	510,300	600,000	900,000	
011102100300 BENUE STATE LIAISON OFFICE, KADUNA										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020453	070112	00	02101	10721300	APPLICATIONS FEES (CERTIFICATE OF ORIGIN)	1,200,000	57,000	200,000	112,044	
12020906	070112	00	02101	10721300	RENTS ON GOVT. PROPERTIES	200,000,000	50,000	200,000	112,044	
					TOTAL RECURRENT REVENUE	201,200,000	107,000	400,000	224,087	

011102100400 BENUE STATE LIAISON OFFICE, ABUJA										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020616	70133	00	02101	10721300	SALES OF FORMS (Certificate of State Origin)	7,500,000	244,650	500,000	450,000	
						7,500,000	244,650	500,000	450,000	

014800100100 BENUE STATE INDEPENDENT ELECTORAL COMMISSION (BSIEC)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020616	71033	00	01101	10721300	SALES OF FORMS (Nomination Forms)	3,394,800,000		1,603,100,000	650,000,000	
15010102	71033	00	01101	10721300	RECEIPT FROM OTHER AGENCY TO FUND RECURRENT EXPENDITURE 60% FUNDING FROM LG				1,145,559,035	
					TOTAL RECURRENT REVENUE	3,394,800,000	-	1,603,100,000	1,795,559,035	
021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12010108	70482	00	02101	10721300	LIVESTOCK TAX	700,000,000	8,000,000	200,000,000	20,000,000	
12020116	70482	00	02101	10721300	CATTLE DEALER LICENCES	160,000,000	100,000	20,000,000	200,000	
12020117	70482	00	02101	10721300	DRIED FISH & MEAT LICENCES	10,000,000	100,000	8,000,000	200,000	
12020117	70482	00	02101	10721300	DRIED FISH & MEAT LICENCES: Meat Cold Room Licences	10,000,000		8,000,000	200,000	
12020117	70482	00	02101	10721300	DRIED FISH & MEAT LICENCES: Butcher Reg./Renewal of Licences/Abattoir	10,000,000		8,000,000	200,000	
12020118	70482	00	02101	10721300	PET (DOG) LICENCES:	10,000,000		8,000,000	200,000	
12020119	70482	00	02101	10721300	FISHING PERMITS	10,000,000		8,000,000	200,000	
12020122	70482	00	02101	10721300	PRODUCE BUYING LICENCES	500,000,000	200,000	300,000,000	400,000	
12020122	70482	00	02101	10721300	PRODUCE BUYING LICENCES: Produce Merchant Registration	520,000,000	3,800,000	100,000,000	760,000	
12020132	70482	00	02101	10721300	MOTOR VEHICLE LICENCES: Transporters Reg./Rent	526,844,214	350,000	500,000,000	1,000,000	
12020137	70482	00	02101	10721300	TRADE PERMIT LICENCES: Traders Tax	13,000,000		13,000,000	1,000,000	
12020137	70482	00	02101	10721300	TRADE PERMIT LICENCES: Buyers Tax	14,000,000		14,000,000	1,000,000	
12020425	70482	00	02101	10721300	DISINFECTION OF PRODUCE FEES	90,000,000		90,000,000	2,000,000	
12020446	70482	00	02101	10721300	AGRICULTURAL/VETINARY SERVICES FEES	6,000,000	750,000	3,000,000	1,680,653	
12020446	70482	00	02101	10721300	AGRICULTURAL/VETINARY SERVICES FEES: Registration of Slaughter Houses	3,000,000	840,000	3,000,000	1,680,653	
12020446	70482	00	02101	10721300	AGRICULTURAL/VETINARY SERVICES FEES: Registration of Feed Mill/Input Shop	2,000,000		2,000,000	500,000	
12020447	70482	00	02101	10721300	LAND USE FEES	7,000,000		7,000,000	1,000,000	
12020450	70482	00	02101	10721300	INSPECTION FEES: Meat Inspection Fees	110,000,000	840,000	10,000,000	1,680,000	
12020450	70482	00	02101	10721300	INSPECTION FEES: Livestock Inspection Fees	3,500,000	100,000	3,500,000	300,000	
12020605	70482	00	02101	10721300	SALES OF VACCINES	500,000		500,000	250,000	
12020608	70482	00	02101	10721300	SALES OF IMPROVED SEEDS/CHEMICAL	3,000,000		3,000,000	1,500,000	
12020608	70482	00	02101	10721300	SALES OF IMPROVED SEEDS/CHEMICALS: Sales of Herbicides	1,500,000		1,500,000	750,000	
12020609	70482	00	02101	10721300	PROCEEDS FROM SALES OF FARM PRODUCE	3,000,000		3,000,000	1,500,000	
12020609	70482	00	02101	10721300	PROCEEDS FROM SALES OF FARM PRODUCE: Sales of Home Economic Products	1,000,000		1,000,000	500,000	
12020612	70482	00	02101	10721300	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	2,000,000		2,000,000	1,000,000	
12020620	70482	00	02101	10721300	SALES OF OTHER GOVERNMENT PROPERTIES: Sales from Agricultural Equipment	250,000,000		250,000,000	125,000,000	
12020708	70482	00	02101	10721300	EARNINGS FROM AGRICULTURAL PRODUCE	238,200,000	25,800,000	200,000,000	51,600,000	
					TOTAL RECURRENT REVENUE	3,204,544,214	40,880,000	1,766,500,000	216,301,307	

021510200100 BENUE STATE AGRICULTURAL AND RURAL DEVELOPMENT AUTHORITY (BNARDA)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020901	70131	00	02101	10721300	RENT ON GOVT. LAND: (Mechanical Workshop)	400,000				
12020906	70131	00	02101	10721300	RENTS ON GOVT. PROPERTIES: (Guest House)	300,000				
13020401	70131	00	02101	10721300	FOREIGN AID: IFAD VCDP	1,094,789,955	166,794,794	500,000,000	333,589,589	
13020402	70131	00	02101	10721300	FOREIGN AID: FADAMA 111	1,660,000,000	110,918,530	500,000,000	221,837,060	
14070101	70131	00	02101	10721300	EXTRAORDINARY ITEMS	409,000,000				
TOTAL RECURRENT REVENUE						3,164,489,955	277,713,324	1,000,000,000	555,426,649	

021502100100 AKPERAN ORSHI COLLEGE OF AGRICULTURE, YANDEV										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020126	70421	00	02101	10720500	TRACTOR HIRING SERVICES	3,000,000		1,000,000	560,218	
12020452	70421	00	02101	10720500	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE	136,895,000	28,595,646.71	100,000,000.00	56,021,780	
12020453	70421	00	02101	10720500	APPLICATIONS FEES	8,970,000	2,800,000.00	6,700,000.00	3,753,459	
12020462	70421	00	02101	10720500	PUBLICATION FEES	3,297,000		100,000	56,022	
12020603	70421	00	02101	10720500	SALES OF ID CARDS	2,198,000		700,000	392,152	
12020608	70421	00	02101	10720500	SALES OF IMPROVED SEEDS/CHEMICAL	13,500,000		3,500,000	1,960,762	
12020609	70421	00	02101	10720500	PROCEEDS FROM SALES OF FARM PRODUCE	16,650,000	7,000	16,650,000	9,327,626	
12020708	70421	00	02101	10720500	EARNINGS FROM AGRICULTURAL PRODUCE	5,080,000	7,000	5,080,000	2,845,906	
14070102	70421	00	02101	10720500	UNSPECIFIED REVENUE	4,365,800	12,669,550	4,365,800		
					TOTAL RECURRENT REVENUE	193,955,800	44,079,197	138,095,800	74,917,926	
022200100100 MINISTRY OF INDUSTRY, TRADE AND INVESTMENT										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020409	70133	00	02101	10721300	WEIGHTS & MEASURE FEES	20,000,000	-	20,000,000	1,000,000	
12020449	70133	00	02101	10721300	BUSINESS/TRADE OPERATING FEES	20,000,000	1,638,450	20,000,000	3,276,900	
12020479	70133	00	02101	10721300	HAULAGE FEES/TOLL GATE PASS/CHARGTER FEE	18,000,000	10,732,100	20,000,000	21,464,200	
12020480	70133	00	02101	10721300	REGISTRATION/RENEWAL OF HEAVY DUTY VEHICLE	5,000,000	-	5,000,000	2,801,089	
12020481	70133	00	02101	10721300	TRADE FAIR FEE	2,000,000	-	2,000,000	1,120,436	
12020482	70133	00	02101	10721300	PRIVATE CARRIER FEES	300,000	-	300,000	168,065	
12020483	70133	00	02101	10721300	PORTERS PREMISES FEE/LOADING AND OFFLOADING	2,000,000	2,840,047	5,000,000	5,680,095	
12020484	70133	00	02101	10721300	LEASE FEE - BENUUE FRUIT (YUTECO) etc	520,000,000	-	520,000,000	4,000,000	
12020616	70133	00	02101	10721300	SALES OF FORMS	1,500,000	-	1,500,000	840,327	
12020620	70133	00	02101	10721300	SALES OF OTHER GOVERNMENT PROPERTIES: Taraku Mills, Otukpo Burnt Bricks, Igumale Cement, Anune Juice Company, K/Ala Yam Flour, Beco Roof Tiles	7,500,000,000	-	3,734,388,800	100,000,000	
12020620	70133	00	02101	10721300	SALES OF FORMS AND INDUSTRIAL PLOTS AT INDUSTRIAL LAYOUT	3,020,000	-	3,020,000	1,691,858	
12020804	70133	00	02101	10721300	RENT ON CONFERENCE CENTRES	10,000	-	10,000	5,602	
12020906	70133	00	02101	10721300	RENTS ON GOVT. PROPERTIES: Markets, Shops	140,000,000	5,799,900	40,000,000	11,599,800	
12021211	70133	00	02101	10721300	INTEREST ON SMALL SCALE INDUSTRY CREDIT SCHEME	50,000,000	-	20,000,000	11,204,356	
					TOTAL RECURRENT REVENUE	8,281,830,000	21,010,498	4,391,218,800	164,852,728	

022000100100 MINISTRY OF FINANCE										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020417	70111	00	02101	10721300	CONTRACTOR REGISTRATION FEES	10,000,000	5,700,000	8,000,000	11,400,000	
12020417	70111	00	02101	10721300	CONTRACTOR REGISTRATION FEES:ISSUANCE OF AWARD LETTER	300,000	120,000	230,000	240,000	
12020427	70111	00	02101	10721300	TENDER FEES	259,300,000	3,239,503	100,000	6,479,006	
12020430	70111	00	02101	10721300	PROFESSIONAL REGISTRATION FEES:RENEWAL OF WORKS REGISTRATION	5,000,000	3,270,000	5,000,000	6,540,000	
12020437	70111	00	02101	10721300	DEEDS REGISTRATION FEES: Power of Attorney	200,000	-	25,000	14,005	
12020604	70111	00	02101	10721300	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	10,000,000	4,256,805	8,000,000	8,513,610	
12020616	70111	00	02101	10721300	SALES OF FORMS	200,000	123,000	200,000	246,000	
TOTAL RECURRENT REVENUE						285,000,000	16,709,308	21,555,000	33,432,622	

022000700100 OFFICE OF THE ACCOUNTANT - GENERAL										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
11010101	70133	00	02101	10721300	STATUTORY ALLOCATION	56,624,843,615	21,380,472,970	42,760,945,940	25,070,025,924	
11010104	70133	00	02101	10721300	FAAC SPECIAL ALLOCATIONS	2,567,827,265	972,112,257	1,944,224,508	1,360,957,156	
11010201	70133	00	02101	10721300	SHARE OF VAT	14,964,829,171	6,666,024,772	13,973,148,100	7,581,203,670	
11010301	70133	00	02101	10721300	EXCESS CRUDE	3,000,000,000		2,000,000,000	1,000,000,000	
13010101	70133	00	02101	10721300	DOMESTIC AID(CURRENT): Budget Support	10,000,000,000		9,000,000,000	1,001,960,200	
13010101	70133	00	02101	10721300	DOMESTIC AID: (CAPITAL)	1,366,280,277		1,235,000,000	100,000,000	
13010101	70133	00	02101	10721300	DOMESTIC AID: World Bank STFAS	6,130,000,000			2,000,000,000	
13020301	70133	00	02101	10721300	DOMESTIC GRANTS: Donations to support COVID-19 control and impact mitigation				1,250,000,000	CR
13020301	70133	00	02101	10721300	DOMESTIC GRANTS (CURRENT)	122,000,000		122,000,000		
13020401	70133	00	02101	10721300	FOREIGN GRANTS - World Bank SFTAS	6,130,000,000		6,130,000,000		
14030101	70133	00	02101	10721300	DOMESTIC LOANS/BORROWINGS FROM FINANCIAL INSTITUTIONS	39,989,067,474	1,532,688,280	40,000,000,000	40,000,000,000	
14100101	70133	00	02101	10721300	GAIN ON FOREIGN EXCHANGE	2,790,380,807		2,140,253,677	1,021,808,206	
15010101	70133	00	02101	10721300	transfer to fund MDA recurrent (Balance Brought Forward)				1,375,027,870	
TOTAL RECURRENT REVENUE						143,685,228,609	30,551,298,279	119,305,572,226	81,760,983,027	
022000800100 BENUE STATE INTERNAL REVENUE SERVICE,BIRS										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12010101	70112	00	02101	10721300	PERSONAL TAXES (E.G PAYE)	8,400,000,000	9,531,423,809	15,000,000,000	8,403,267,000	
12010104	70112	00	02101	10721300	STAMP DUTY	7,000,000	7,938,626	12,000,000	6,722,614	
12010106	70112	00	02101	10721300	DEVELOPMENT TAX/LEVY	25,000,000	37,696,240	60,000,000	33,613,068	
12010107	70112	00	02101	10721300	CAPITAL GAIN TAX	7,000,000	2,689,100	7,000,000	3,921,525	
12010109	70112	00	02101	10721300	OTHER SERVICE TAXES (Direct Assessment)	1,000,000,000	224,927,327	1,000,000,000	559,494,697	
12010109	70112	00	02101	10721300	OTHER SERVICE TAXES (Hotel Occupancy Tax)	3,000,000	18,553,800	30,000,000	16,806,534	
12020133	70112	00	02101	10721300	DRIVERS' LICENCES/LEARNERS' PERMIT	30,000,000	7,257,550	20,000,000	11,204,356	
12020439	70112	00	02101	10721300	AGENCY FEES (PROCESSING FEE FOR TCC)	10,000,000	7,387,000	20,000,000	11,204,356	
12020445	70112	00	02101	10721300	CHANGE/PROOF OF OWNERSHIP FEES	4,500,000	11,842,800	25,000,000	14,005,445	
12020501	70112	00	02101	10721300	FINES/PENALTIES: Tax Defaulters	56,000,000	5,796,248	30,000,000	16,806,534	
12020601	70112	00	02101	10721300	SALES OF JOURNAL & PUBLICATIONS (REVENUE LAW)	300,000		1,500,000	840,327	
12020602	70112	00	02101	10721300	SALES OF BOOKS (ROAD TRAFFIC REG. BOOK)	5,000,000	8,461,265	20,000,000	11,204,356	
12020616	70112	00	02101	10721300	SALES OF FORMS (CERTIFICATE OF ROAD WORTHINESS)	30,000,000	14,097,050	45,000,000	25,209,801	
12020620	70112	00	02101	10721300	SALES OF OTHER GOVERNMENT PROPERTIES (NUMBER PLATES)	110,000,000	66,014,980	150,000,000	84,032,670	
12021211	70112	00	02101	10721300	INTEREST ON TAX DEFAULTERS	100,000,000	7,135,590	50,000,000	28,010,890	
TOTAL RECURRENT REVENUE						9,787,800,000	9,951,221,384	16,470,500,000	9,226,344,172	

023800100100 BENUE STATE PLANNING COMMISSION (BSPC)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020602	70133	00	02101	10721300	SALES OF BOOKS - Approved Budget Estimates	1,000,000		1,000,000	150,000	
12020602	70133	00	02101	10721300	SALES OF BOOKS - Statistical Publications(calendar, Year Book)	500,000		500,000	100,000	
12020804	70133	00	02101	10721300	RENT ON CONFERENCE CENTRES	520,000		520,000	100,000	
13010102	70133	00	02101	10721300	CAPITAL DOMESTIC AIDS - (MANR)	100,000,000	20,000,000	100,000,000		
13010201	70133	00	02101	10721300	FOREIGN AID: UNFPA - BSPC, Min. of Health, Info.,youth & Sports etc.	188,161,505	26,760,650	188,161,505	53,521,300	
13010201	70133	00	02101	10721300	FOREIGN AID: FAO - MANR	313,602,509		313,602,509	30,000,000	
13010201	70133	00	02101	10721300	FOREIGN AID: UNDP - Capacity Building (State - Wide)	313,602,509		313,602,509	30,000,000	
13010201	70133	00	02101	10721300	FOREIGN AID: AFDB - Min. of Agric. RAAMP3 PROJECT	1,296,784,518		2,890,764,913		
13010201	70133	00	02101	10721300	FOREIGN AID: IFAD - BNARDA,MANR (Value chain development programme)	313,602,509		313,602,509	313,602,509	
13010201	70133	00	02101	10721300	FOREIGN AID: UNICEF - BERWASA/HEALTH - (WASH) women issues	627,205,018		627,205,018	30,000,000	
13010201	70133	00	02101	10721300	FOREIGN AID: FADAMA III - BNARDA,MANR	250,882,007		250,882,007	20,000,000	
13010201	70133	00	02101	10721300	FOREIGN AID: BILL GATES FOUNDATION - Value Chain (MANR)	50,176,401		50,176,401	28,109,713	
13010201	70133	00	02101	10721300	FOREIGN AID: CSDA/World Bank - (BSPC)	61,152,489		61,152,489	34,258,713	
13020401	70133	00	02101	10721300	FOREIGN GRANTS: WOFEE	2,050,000,000		1,050,000,000	100,000,000	
14020201	70133	00	02101	10721300	OTHER CAPITAL RECEIPTS TO CDF:DEEDS PROGRAMME FOR LOCAL GOVERNEMENT			3,312,000,000	34,500,000	
14020202	70133	00	02101	10721300	OTHER CAPITAL RECEIPTS TO CDF:DEEDS PROGRAMME FOR STATE GOVERNEMENT			1,656,000,000		
					TOTAL RECURRENT REVENUE	5,567,189,465	46,760,650	11,129,169,860	674,342,235	
023600400100 BENUE STATE COUNCIL FOR ARTS AND CULTURE										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020709	70820	00	02101	10721300	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	5,000,000	50,000.00	5,000,000.00	100,000	
					TOTAL RECURRENT REVENUE	5,000,000	50,000	5,000,000	100,000	
025200100100 MINISTRY OF WATER RESOURCES AND ENVIRONMENT										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020430	70131	00	02101	10721300	PROFESSIONAL REGISTRATION FEES: Saw power, license on saw mill, sawed timber, timber permit	20,000,000		20,850,000	1,000,000	
12020431	70131	00	02101	10721300	ENVIRONMENTAL IMPACT ASSESSMENT FEES	110,000,000		110,000,000	2,000,000	
12020436	70131	00	02101	10721300	BILL BOARD ADVERTISEMENT FEES	5,000,000	1,200,000	5,000,000	2,400,000	
12020448	70131	00	02101	10721300	DEVELOPMENT LEVIES	5,000			-	
12020451	70131	00	02101	10721300	TIMBER & FOREST FEES	110,000,000	10,721,000	110,000,000	21,442,000	
12020803	70131	00	02101	10721300	RENT ON GOVT BUILDINGS	672,000		756,000	100,000	
12020804	70131	00	02101	10721300	RENT ON CONFERENCE CENTRES	5,000				
					TOTAL RECURRENT REVENUE	245,682,000	11,921,000	246,606,000	26,942,000	

025210400100 BENUE STATE ENVIRONMENTAL SANITATION AUTHORITY (BENSESA)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020431	70131	00	02101	10721300	ENVIRONMENTAL IMPACT ASSESSMENT FEES	60,000		60,000	10,000	
12020441	70131	00	02101	10721300	LABORATORY FEES: Distilled Water	400,000		200,000	10,000	
12020441	70131	00	02101	10721300	LABORATORY FEES: Physical Analysis	300,000		100,000	10,000	
12020441	70131	00	02101	10721300	LABORATORY FEES: Chemical Analysis	300,000		100,000	10,000	
12020441	70131	00	02101	10721300	LABORATORY FEES: Air Quality Monitoring	500,000		100,000	10,000	
12020441	70131	00	02101	10721300	LABORATORY FEES: Biological Analysis	300,000		100,000	10,000	
12020444	70131	00	02101	10721300	BURIAL FEES	300,000		100,000	10,000	
12020449	70131	00	02101	10721300	BUSINESS/TRADE OPERATING FEES	6,000,000	240,400	6,000,000	480,800	
12020501	70131	00	02101	10721300	Sanitation Fees	10,000,000		10,000,000	10,000	
12020501	70131	00	02101	10721300	Street Obstruction Fees	100,000		100,000	10,000	
12020501	70131	00	02101	10721300	Failure to Participate at Monthly Environmental Exercise	300,000		300,000	10,000	
12020501	70131	00	02101	10721300	Tariff on Refuse Rate	12,000,000	3,011,250	11,500,000	6,022,500	
12020501	70131	00	02101	10721300	Public Toilets	300,000		300,000	10,000	
12020501	70131	00	02101	10721300	Environmental Development Charges	10,640,000		10,640,000	10,000	
12020501	70131	00	02101	10721300	Abandon Vehicles on Street	300,000		300,000	10,000	
12020501	70131	00	02101	10721300	Fumigation Services	200,000		200,000	10,000	
12020503	70131	00	02101	10721300	DISLODGING OF EFFLUENT/POLLUTION FINE			500,000	10,000	
					TOTAL RECURRENT REVENUE	42,000,000	3,251,650	40,600,000	6,653,300	

025210200100 BENUE STATE WATER BOARD										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020711	70111	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: Water rates	120,000,000	6,407,650	122,000,000	15,000,000	
12020905	70111	00	02101	10721300	LEASE RENTAL	2,000,000				
TOTAL RECURRENT REVENUE						122,000,000	6,407,650	122,000,000	15,000,000	
025210300100 BENUE STATE RURAL WATER SUPPLY AND SANITATION AGENCY (BERWASSA)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - Jun 2019	Approved 2020	Revised 2020	Remark
12020438	70222	00	02101	10721300	SURVEY/ PLANNING/ BUILDING FEES	1,500,000		1,500,000	840,327	
12020616	70222	00	02101	10721300	SALES OF FORMS	1,500,000		1,500,000	840,327	
12020702	70222	00	02101	10721300	EARNINGS FROM LABORATORY SERVICES	3,000,000	710,000	1,500,000	840,327	
12020703	70222	00	02101	10721300	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	5,000,000		2,000,000	1,120,436	
14020201	70222	00	02101	10721300	OTHER CAPITAL RECEIPTS TO CDF: SHAWN counterpart	806,000,000	48,000,000	120,000,000	96,000,000	
14020201	70222	00	02101	10721300	OTHER CAPITAL RECEIPTS TO CDF: RUSHPIN counterpart	220,000,000		220,000,000	58,822,869	
14020201	70222	00	02101	10721301	OTHER CAPITAL RECEIPTS TO CDF: Water Aid Counterpart			10,000,000	2,801,089	
TOTAL RECURRENT REVENUE						1,037,000,000	48,710,000	356,500,000	161,265,374	
023400100100 MINISTRY OF WORKS,TRANSPORT & ENERGY										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020415	70222	00	02101	10721300	TRADE TESTING FEES	10,000		10,000	5,602	
12020417	70222	00	02101	10721300	CONTRACTOR REGISTRATION FEES	3,000,000		3,000,000	1,680,653	
12020447	70222	00	02101	10721300	LAND USE FEES	200,000,000		200,000,000	112,043,560	
12020501	70222	00	02101	10721300	FINES/PENALTIES	35,000,000	33,884,600	35,000,000	19,607,623	
12020602	70222	00	02101	10721300	SALES OF BOOKS	200,000		200,000	112,044	
12020702	70222	00	02101	10721300	EARNINGS FROM LABORATORY SERVICES	150,000		150,000	84,033	
12020715	70222	00	02101	10721300	MAINTENANCE/REPAIRS FEES	100,000		100,000	56,022	
12020905	70222	00	02101	10721300	LEASE RENTAL	240,000		240,000	134,452	
TOTAL RECURRENT REVENUE						238,700,000	33,884,600	238,700,000	133,723,989	
025205600100 BENUE STATE URBAN DEVELOPMENT BOARD										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020460	70131	00	02101	10721300	BUILDING PLAN APPROVAL FEES	370,000,000	12,139,790	50,000,000	24,279,580	
12020479	70131	00	02101	10721300	STREET NAMING		1,150,000	2,000,000	2,300,000	
12020480	70131	00	02101	10721300	TEMPORARY PLANNING PERMIT (TPP)		470,000	1,000,000	940,000	
12020481	70131	00	02101	10721300	BILL BOARD/SIGNAGE		765,600	1,500,000	1,531,200	
TOTAL RECURRENT REVENUE						370,000,000	14,525,390	54,500,000	29,050,780	

022800100300 BUSINESS ENGINEERING, SKILLS TRAINING (BEST)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020453	70731	00	02101	10721300	APPLICATIONS FEES: Prospectus		45,000	90,000,000	5,419,602	
12020456	70731	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS		316,000	732,000	632,000	
12020456	70731	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: BECE		336,000	672,000	672,000	
12020616	70731	00	02101	10721300	SALES OF FORMS: Admission Forms		30,000	60,000	60,000	
TOTAL RECURRENT REVENUE						-	727,000	91,464,000	6,783,602	

025300200100 MINISTRY OF RURAL DEVELOPMENT AND COOPERATIVES										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020442	70112	00	02204	10721300	ASSOCIATION FEES: Registration of Community Development Association	13,744,000		13,744,000	300,000	
12020442	70112	00	02204	10721300	ASSOCIATION FEES: Renewal of Community Development Association	500,000		500,000	280,109	
12020442	70112	00	02204	10721300	ASSOCIATION FEES: printing of Registration forms for Community Development Association	300,000		300,000	168,065	
12020442	70112	00	02204	10721300	ASSOCIATION FEES: Registration Cooperative Societies and Unions Association	15,200,000	2,130,450	15,200,000	4,260,900	
12020442	70112	00	02204	10721300	ASSOCIATION FEES: Renewal Cooperative Societies and Unions Association	170,000		170,000	95,237	
12020450	70112	00	02204	10721300	INSPECTION FEES: Audit and Supervision of Cooperative Societies and Unions	100,000	17,500	100,000	35,000	
TOTAL RECURRENT REVENUE						30,014,000	2,147,950	30,014,000	5,139,311	
026000100100 MINISTRY OF LANDS ,SURVEY AND SOLID MINERALS										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020105	70610	00	10101	10721305	SUB-LEASED CONSENT TO MORTGAGE/ASSIGNMENT	15,000,000	46,000	500,000	280,109	
12020437	70610	00	10101	10721305	DEEDS REGISTRATION FEES	20,000,000	665,500	2,000,000	1,120,436	
12020438	70610	00	10101	10721305	SURVEY/ PLANNING/ BUILDING FEES: Survey Fee	200,000,000	5,315,630	1,200,000,000	72,261,360	
12020445	70610	00	10101	10721305	CHANGE OF OWNERSHIP FEES			15,000,000	8,403,267	
12020453	70610	00	10101	10721305	APPLICATIONS FEES: (For Plot Application)	15,000,000	2,140,500	15,000,000	8,403,267	
12020461	70610	00	10101	10721305	TITLE TRANSFER FEES			80,000,000	44,817,424	
12020805	70610	00	10101	10721305	RENT ON CERTIFICATE OF OCCUPANCY: Ground Rent	155,000,000	11,613,650	355,000,000	76,205,305	
12020901	70610	00	10101	10721305	RENT ON GOVT. LAND	155,000,000	3,475,977			
TOTAL RECURRENT REVENUE						560,000,000	23,257,257	1,667,500,000	211,491,167	

031800400100 MINISTRY OF JUSTICE										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12010109	70131	00	02101	10721300	OTHER SERVICE TAXES	2,000,000	1,569,814	3,000,000	1,680,653	
12020418	70131	00	02101	10721300	MARRIAGE/ DIVORCE FEES	1,500,000	423,950	1,500,000	840,327	
12020430	70131	00	02101	10721300	PROFESSIONAL REGISTRATION FEES	2,000,000	45,000	2,000,000	1,120,436	
12020453	70131	00	02101	10721300	APPLICATIONS FEES	5,000,000	660,880	5,000,000	2,801,089	
12020610	70131	00	02101	10721300	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	100,000	21,450	100,000	56,022	
14070101	70131	00	02101	10721300	EXTRAORDINARY ITEMS	5,000,000	1,391,984			
					TOTAL RECURRENT REVENUE	15,600,000	4,113,078	11,600,000	6,498,526	
031800700100 HIGH COURT OF JUSTICE										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12010101	70330	00	01101	10721300	PERSONAL TAXES (e.g PAYE)	35,000,000	28,595,325		57,190,651	
12020401	70330	00	01101	10721300	COURT FEES	1,000,000	14,690	5,000,000	2,801,089	
12020426	70330	00	01101	10721300	COURT SUMMONS/OATH FEES	3,000,000	2,840,917	12,000,000	5,681,834	
12020501	70330	00	01101	10721300	FINES/PENALTIES	25,000,000	3,614,710	10,000,000	7,229,420	
					TOTAL RECURRENT REVENUE	64,000,000	35,065,642	27,000,000	72,902,994	
031801100100 CUSTOMARY COURT OF APPEAL										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12010101	70131	00	2101	10721300	PERSONAL TAXES (e.g PAYE)	6,565,999			6,565,999	
12020401	70131	00	2101	10721300	COURT FEES	10,000,000	152,588	10,000,000	500,000	
					TOTAL RECURRENT REVENUE	16,565,999	152,588	10,000,000	7,065,999	

051700100100 MINISTRY OF EDUCATION										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020113	70131	00	02101	10721300	BRICKMAKING, ETC LICENCE	1,200,000		1,200,000	1,200,000	
12020135	70131	00	02101	10721300	PRIVATE SCHOOLS LICENCES: Renewal fees.	36,850,000	270,000	36,850,000	36,850,000	
12020450	70131	00	02101	10721300	INSPECTION FEES: Schools	30,000,000	3,540,000	15,000,000	30,000,000	
12020450	70131	00	02101	10721300	INSPECTION FEES: (WAEC/NECO Centre Recognition)	12,000,000	120,000	4,000,000	12,000,000	
12020453	70131	00	02101	10721300	APPLICATIONS FEES: for school establishment	19,000,000	150,000	2,000,000	19,000,000	
12020456	70131	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: School tuition/registration fees others	230,650,000		5,000,000	156,848,633	
12020465	70131	00	02101	10721300	SPORTS/RECREATIONAL FACILITIES FEES: (80/571836 Students/Session) sports and recreational fees	44,631,120	6,059,426	43,220,847	44,631,120	
12020478	70131	00	02101	10721300	WORKSHOP FEES: (45,000/1183 Schs./Session)	46,305,000	5,574,670	15,000,000	46,305,000	
12020714	70131	00	02101	10721300	EARNINGS FROM ICT SERVICES: (N500/571836 Students/Term)	278,944,500	2,905,261	25,000,000	278,944,500	
13020301	70131	00	02101	10721300	DOMESTIC GRANTS	50,000,000			50,000,000	
14070101	70131	00	02101	10721300	EXTRAORDINARY ITEMS: Quality Control Funds (N150/571,836 Students/Session)	27,894,450	4,665,541	15,000,000		
					TOTAL RECURRENT REVENUE	777,475,070	23,284,898	162,270,847	675,779,253	

051701800100 BENUE STATE POLYTECHNIC, UGBOKOLO										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020448	70112	00	02101	10731812	DEVELOPMENT LEVIES: (USER CHARGE ACCOMMODATION)	80,000,000	9,697,255.00	50,000,000.00	19,394,510	
12020452	70112	00	02101	10731812	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE: ND	100,000,000	33,256,025.00	100,000,000.00	66,512,050	
12020455	70112	00	02101	10731812	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- POSTGRADUATE: HND	500,000,000	74,405,330.00	250,000,000.00	148,810,660	
12020457	70112	00	02101	10731812	AFFILIATION CHARGES	6,000,000		2,000,000.00	1,120,436	
12020462	70112	00	02101	10731812	PUBLICATION FEES	5,000,000		2,000,000.00	1,120,436	
12020463	70112	00	02101	10731812	HOSPITAL SERVICE REGISTRATION FEES	5,000,000	1,464,028.00	5,000,000.00	2,801,089	
12020616	70112	00	02101	10731812	SALES OF FORMS	28,000,000	17,595,800.00	20,000,000.00	35,191,600	
12020711	70112	00	02101	10731812	EARNINGS FROM COMMERCIAL ACTIVITIES (BENPOCON)	40,000,000		6,000,000.00	3,361,307	
12020712	70112	00	02101	10731812	HIRE OF ACADEMIC GOWN/BOOK OF PROCEEDINGS/OTHERS	500,000	3,000.00	20,000.00	11,204	
13010201	70112	00	02101	10731812	FOREIGN AID (TETFUND/SWISS)	1,500,000,000		723,067,156.74	27,875,092	
14070102	70112	00	02101	10731812	UNSPECIFIED REVENUE: Donations, Assistance	20,000,000	8,644,070.00	10,000,000.00		
					TOTAL RECURRENT REVENUE	2,284,500,000	145,065,508	1,168,087,157	306,198,383	

051705700100 AKAWE TORKULA COLLEGE OF ADVANCED AND PROFESSIONAL STUDIES										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimates 2019	Actual Assets Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020440	70960	00	02101	10721300	MEDICAL CONSULTANCY FEES	1,300,000	131,250	1,300,000	728,283	
12020448	70960	00	02101	10721300	DEVELOPMENT LEVIES	6,500,000	656,250	6,500,000	3,641,416	
12020450	70960	00	02101	10721300	INSPECTION FEES	2,600,000	262,500	2,600,000	1,456,566	
12020455	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- POSTGRADUATE: Screening for IJMBE	1,200,000	113,625	1,200,000	672,261	
12020456	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: Screening for Diploma	750,000		750,000	420,163	
12020456	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: Processing Fee IJMBE	200,000	15,750	200,000	112,044	
12020456	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: Processing Fee Diploma	250,000	6,750	250,000	140,054	
12020456	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: Aptitude Test Fee IJMBE	1,200,000	94,500	1,200,000	672,261	
12020456	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: Aptitude Test Fee Diploma	1,250,000	33,750	1,250,000	700,272	
12020456	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: School fee IJMB	25,440,000	3,542,850	25,000,000	10,005,445	
12020456	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: School Fee Diploma	18,750,000	1,546,875	18,000,000	6,091,663	
12020456	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: IJMBE Registration Fee	7,200,000	6,237,000	8,000,000	12,474,000	
12020456	70960	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: Resit Exam			147,000	82,352	
12020465	70960	00	02101	10721300	SPORTS/RECREATIONAL FACILITIES FEES: Sports Levy	2,600,000	262,500	2,600,000	1,456,566	
12020603	70960	00	02101	10721300	SALES OF ID CARDS	457,000	42,188	457,000	256,020	
12020604	70960	00	02101	10721300	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	320,000		320,000	179,270	
12020616	70960	00	02101	10721300	SALES OF FORMS: IJMB	3,750,000	222,188	3,750,000	2,100,817	
12020616	70960	00	02101	10721300	SALES OF FORMS: Diploma	3,000,000	52,500	3,000,000	1,680,653	
12020711	70960	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: Admission Letter IJMBE	1,200,000	207,000	1,200,000	672,261	
12020711	70960	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: Admission Letter Diploma	750,000		750,000	420,163	
12020711	70960	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: Processing of Result IJMBE	600,000	2,250	600,000	336,131	
12020711	70960	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: Processing of Result Diploma	500,000		500,000	280,109	
12020711	70960	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: Processing of Certificate IJMBE	800,000		800,000	448,174	
12020711	70960	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: Processing of Certificate Diploma	1,250,000		1,250,000	700,272	
12020711	70960	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: Exam Material	2,600,000	262,500	2,600,000	1,456,566	
12020711	70960	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: Students Hand Book	1,300,000	131,250	1,300,000	728,283	
12020712	70960	00	02101	10721300	HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS/OTHERS	164,000		164,000	91,876	

12020713	70960	00	02101	10721300	EARNINGS FROM LIBRARY SERVICES: Library Development	2,600,000	262,500	2,600,000	1,456,566
	70960	00	02101	10721300	EARNINGS FROM LIBRARY SERVICES: Library	182,800		182,800	102,408
12020714	70960	00	02101	10721300	EARNINGS FROM ICT SERVICES: Internet Levy	2,600,000	226,500	2,600,000	1,456,566
12020715	70960	00	02101	10721300	MAINTENANCE/REPAIRS FEES: Maintenance Levy	2,600,000	262,500	2,600,000	1,456,566
12020715	70960	00	02101	10721300	MAINTENANCE/REPAIRS FEES: Hostel Maintenance	91,400		91,400	51,204
12020803	70960	00	02101	10721300	RENT ON GOVT BUILDINGS: Accomodation	6,500,000	435,000	6,500,000	3,641,416
14070102	70960	00	02101	10721300	UNSPECIFIED REVENUE: Students Union Government	274,200		274,200	
14070102	70960	00	02101	10721300	UNSPECIFIED REVENUE: Change of Course	1,600	2,000	1,600	
14070102	70960	00	02101	10721300	UNSPECIFIED REVENUE: Passports	457,000		457,000	
14070102	70960	00	02101	10721300	UNSPECIFIED REVENUE: National Health Insurance	2,285,000	495,000	2,285,000	
14070102	70960	00	02101	10721300	UNSPECIFIED REVENUE: Group Life Association Scheme	2,285,000	495,000	2,285,000	
					TOTAL RECURRENT REVENUE	105,808,000	16,001,976	105,565,000	56,168,669

051701900100 COLLEGE OF EDUCATION,KATSINA - ALA										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020126	70941	00	02101	10710900	TRACTOR HIRING SERVICES	200,000		50,000	28,011	
12020442	70941	00	02101	10710900	ASSOCIATION FEES: Students Association renewal	10,000		10,000	5,602	
12020448	70941	00	02101	10710900	DEVELOPMENT LEVIES	41,972,000	912,250	24,735,000	1,824,500	
12020449	70941	00	02101	10710900	BUSINESS/TRADE OPERATING FEES: shops /kiosk	10,000	6,500	10,000	13,000	
12020452	70941	00	02101	10710900	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE	302,295,000	189,222,040	376,545,000	302,444,080	
12020457	70941	00	02101	10710900	AFFILIATION CHARGES	500,000	400,000	500,000	800,000	
12020602	70941	00	02101	10710900	SALES OF BOOKS	75,000		10,000	5,602	
12020603	70941	00	02101	10710900	SALES OF ID CARDS	2,000,000	1,050,000	1,131,000	2,100,000	
12020604	70941	00	02101	10710900	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	10,000	47,050	10,000	94,100	
12020609	70941	00	02101	10710900	PROCEEDS FROM SALES OF FARM PRODUCE	400,000		50,000	28,011	
12020616	70941	00	02101	10710900	SALES OF FORMS	400,000	115,000	143,000	230,000	
12020704	70941	00	02101	10710900	EARNINGS FROM THE USE OF GOVT. VEHICLES	300,000	45,000	300,000	168,065	
12020705	70941	00	02101	10710900	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS			150,000	84,033	
12020707	70941	00	02101	10710900	EARNINGS FROM MEDICAL SERVICES	400,000		400,000	224,087	
12020712	70941	00	02101	10710900	HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS/OTHERS	780,000	20,000	125,000	70,027	
12020713	70941	00	02101	10710900	EARNINGS FROM LIBRARY SERVICES	100,000		-	-	
12020714	70941	00	02101	10710900	EARNINGS FROM ICT SERVICES	3,495,500	1,450,000	1,806,000	1,011,753	
12020803	70941	00	02101	10710900	RENT ON GOVT BUILDINGS	7,000		7,000	3,922	
12020804	70941	00	02101	10710900	RENT ON CONFERENCE CENTRES	200,000	50,000	100,000	100,000	
13010101	70941	00	02101	10710900	DOMESTIC AID	569,836,062	43,785,714	600,000,000	90,000,000	
14070102	70941	00	02101	10710900	UNSPECIFIED REVENUE: Deferment fees,loss of receipts etc	19,543,000	8,096,900	16,445,000		
					TOTAL RECURRENT REVENUE	942,533,562	245,200,454	1,022,527,000	399,234,793	

051702100100 COLLEGE OF EDUCATION,OJU										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12010104	70133	00	02101	10731700	STAMP DUTY	292,450		100,000	56,022	
12020427	70133	00	02101	10731700	TENDER FEES	8,000,000	300,000	3,000,000	1,680,653	
12020448	70133	00	02101	10731700	DEVELOPMENT LEVIES	35,000,000	2,355,000	15,000,000	4,710,000	
12020452	70133	00	02101	10731700	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES: NCE	145,100,000	18,974,888	100,000,000	56,021,780	
12020453	70133	00	02101	10731700	APPLICATIONS FEES: Screening fees, acceptance fees etc	15,000,000	2,009,600	600,000	4,029,398	
12020456	70133	00	02101	10731700	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: Statement of result ,Transcript,Certificates	54,400,000	1,397,950	5,000,000	2,801,089	
12020458	70133	00	02101	10731700	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	1,000,000	171,000	1,000,000	560,218	
12020602	70133	00	02101	10731700	SALES OF BOOKS: Student handbook etc	6,000,000	381,000	2,000,000	1,120,436	
12020603	70133	00	02101	10731700	SALES OF ID CARDS	3,000,000	606,000	3,000,000	1,680,653	
12020604	70133	00	02101	10731700	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	100,000		100,000	56,022	
12020611	70133	00	02101	10731700	PROCEEDS FROM SALES OF GOVT. VEHICLES	150,000		150,000	84,033	
12020616	70133	00	02101	10731700	SALES OF FORMS: Admission forms etc	8,000,000	710,250	2,000,000	1,120,436	
12020701	70133	00	02101	10731700	EARNINGS FROM CONSULTANCY SERVICES	5,000,000		1,000,000.00	560,218	
12020705	70133	00	02101	10731700	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS	200,000	40,000.00	200,000.00	112,044	
12020711	70133	00	02101	10731700	EARNINGS FROM COMMERCIAL ACTIVITIES	3,000,000		1,000,000.00	560,218	
12020712	70133	00	02101	10731700	HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS/OTHERS	1,500,000		500,000.00	280,109	
12020714	70133	00	02101	10731700	EARNINGS FROM ICT SERVICES	10,000,000		5,000,000.00	2,801,089	
13010101	70133	00	02101	10731700	DOMESTIC AID:TETFUND and Others	350,000,000	2,000,000.00	350,000,000.00	196,076,230	
14070102	70133	00	02101	10731700	UNSPECIFIED REVENUE	15,000,000		5,000,000.00		
TOTAL RECURRENT REVENUE						660,742,450	28,945,688	494,650,000	274,310,646	
051705600100 BENUE STATE SCHOLARSHIP BOARD										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - Jun 2019	Approved 2020	Revised 2020	Remark
12020616	70133	00	02101	10721300	SALES OF FORMS & STUDENTS FILE/PAYMENT RECORD CARDS	5,000,000	-	3,000,000	1,680,653	
TOTAL RECURRENT REVENUE						5,000,000	-	3,000,000	1,680,653	
051705400100 BENUE STATE TEACHING SERVICE BOARD (TSB)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - Jun. 2019	Approved 2020	Revised 2020	Remark
12020442	70922	00	10103	10721300	ASSOCIATION FEES	109,010,000			-	
12020450	70922	00	10103	10721300	INSPECTION FEES: quality control fees	5,500,000	3,881,350	6,050,000	7,762,700	
12020452	70922	00	10103	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE: Staff promotion	198,000,000	2,830,000	217,000,000	20,000,000	
12020455	70922	00	10103	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- POSTGRADUATE	159,932,850	2,830,000		5,660,000	
12020456	70922	00	10103	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: School maintenance fees		4,600,000	198,200,000	10,000,000	
12020465	70922	00	10103	10721300	SPORTS/RECREATIONAL FACILITIES FEES: sports levy	27,786,000	5,660,841	30,000,000	11,321,681	
12020478	70922	00	10103	10721300	WORKSHOP FEES	4,950,000	3,705,000	5,445,000	3,050,386	
12020603	70922	00	10103	10721300	SALES OF ID CARDS	1,651,466				
12020620	70922	00	10103	10721300	SALES OF OTHER GOVERNMENT PROPERTIES	10,208,000		370,544,050	37,308,950	
12020714	70922	00	10103	10721300	EARNINGS FROM ICT SERVICES	55,000,000				
TOTAL RECURRENT REVENUE						572,038,316	23,507,191	827,239,050	95,103,718	
051702100100 BENUE STATE UNIVERSITY (BSU)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - Jun 2019	Approved 2020	Revised 2020	Remark
12010101	70980	00	10101	10721300	PERSONAL TAXES (e.g. PAYE)	69,155,544	37,746,155	75,493,100	75,492,311	

12020455	70980	00	10101	107231300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADUATE	275,000,000	86,288,615	275,000,000	154,059,895	
12020456	70980	00	10101	107231300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	178,531,000	7,808,450	178,531,000	20,000,000	
12020458	70980	00	10101	107231300	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	8,553,200	5,345,300	9,240,200	5,176,525	
12020603	70980	00	10101	107231300	SALES OF ID CARDS	1,000,000	841,500	1,000,000	560,218	
12020604	70980	00	10101	107231300	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	1,000,000	98,000	1,000,000	560,218	
12020707	70980	00	10101	107231300	EARNINGS FROM MEDICAL SERVICES	1,000,000	692,500	1,000,000	560,218	
12020712	70980	00	10101	107231300	HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS/OTHERS	600,000		600,000	336,131	
12020801	70980	00	10101	107231300	RENT ON GOVT.QUARTERS	9,668,477	4,971,707	9,943,413	5,570,477	
12021203	70980	00	10101	107231300	REFURBISHING LOAN	17,180,400	10,138,831	20,277,662	11,359,907	
14070102	70980	00	10101	107231300	UNSPECIFIED REVENUE	151,177,800	29,397,680	151,177,800		
TOTAL RECURRENT REVENUE						712,866,421	183,328,738	723,263,176	273,675,899	

051700900100 BENUE STATE EXAMINATION BOARD

RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020452	70131	00	02101	10731200	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADUATE: (First School Leaving Cert.)	70,000,000	2,511,100	10,000,000	5,022,200	
12020453	70131	00	02101	10731200	APPLICATIONS FEES	10,000,000	1,142,800	5,000,000	2,285,600	
12020455	70131	00	02101	10731200	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: (BECE Fees)	181,438,603	247,170,000	494,340,000	394,340,000	
12020456	70131	00	02101	10731200	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: (MOCK fee/EBECE Fee/Resit)	25,000,000	2,891,200	5,000,000	5,782,400	
12020456	70131	00	02101	10731200	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: (Federal Craft fee)	2,000,000	-	15,000.00	8,403	
TOTAL RECURRENT REVENUE						288,438,603	253,715,100	514,355,000	407,438,603	

051702100200 COLLEGE OF HEALTH SCIENCE,BENUE STATE UNIVERSITY

RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	ACTUAL REVENUE TO-JUNE 2019	Approved 2020	Revised 2020	Remark
12020417	70131	00	02101	10721300	CONTRACTOR REGISTRATION FEES	20,000				
12020452	70131	00	02101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGRADUATE	86,282,285	15,970,750	105,186,110	33,425,450	
12020601	70131	00	02101	10721300	SALES OF JOURNAL & PUBLICATIONS	401,400	154,600	309,200	173,219	
14070102	70131	00	02101	10721300	UNSPECIFIED REVENUE	7,175,100	4,760,650	7,175,100		
TOTAL RECURRENT REVENUE						93,878,785	20,886,000	112,670,410	33,598,669	

051700300100 BENUE STATE UNIVERSAL BASIC EDUCATION (SUBEB)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
11010101	70960	00	03101	10721300	STATUTORY ALLOCATION	979,764,121	220,736,717		441,473,434	
12010101	70960	00	03101	10721300	PERSONAL TAXES (e.g. PAYE): SUBEB Staff	18,006,917	8,105,457		16,210,915	
12010101	70960	00	03101	10721300	PERSONAL TAXES (e.g. PAYE): LGEA	1,025,764,512	397,068,100		594,136,200	
12020453	70960	00	03101	10721300	APPLICATIONS FEES: (BIDDING)	40,000,000	13,570,000	40,000,000	22,408,712	
13020302	70960	00	03101	10721300	CAPITAL DOMESTIC GRANTS: UBEC/Matching Grant	1,500,000,000	3,192,834,083	5,328,161,093	2,237,860,463	
13020402	70960	00	03101	10721300	FOREIGN GRANTS: GCCCE	1,000,000,000		500,000,000		
TOTAL RECURRENT REVENUE						4,563,535,550	3,832,314,358	5,868,161,093	3,312,089,724	

052100100100 MINISTRY OF HEALTH AND HUMAN SERVICES										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020134	70131	00	2101	10721300	PATENT MEDICINE & DRUG STORES LICENCES	95,750,000		2,000,000	-	
12020136	70131	00	2101	10721300	HEALTH FACILITIES LICENCES: Renewal	45,000,000	2,066,050	45,000,000	1,830,520	
12020452	70131	00	2101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE: From school of nursing, school of health technology	10,000,000	11,082,500	20,000,000	22,165,000	
12020456	70131	00	2101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS: Hostel fees		824,000	1,000,000	1,000,000	
12020463	70131	00	2101	10721300	HOSPITAL SERVICE REGISTRATION FEES: Renewal	20,000,000	1,500,550	20,000,000	3,000,000	
12020616	70131	00	2101	10721300	SALES OF FORMS: SON/SOM/SHT	10,000,000	4,615,000	10,000,000	10,000,000	
13010101	70131	00	2101	10721300	DOMESTIC AID: Saving one Million Lives	1,404,353,508		1,404,353,508	186,743,833	
13020301	70131	00	2101	10721300	DOMESTIC GRANTS: Health Insurance Scheme	457,000,000		1,954,439,705		
TOTAL RECURRENT REVENUE						2,042,103,508	20,088,100	3,456,793,213	224,739,353	
052110200100 HOSPITAL MANAGEMENT BOARD										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020464	70731	00	10101	10721300	HOSPITAL SERVICE CHARGES	60,000,000	21,372,377	61,200,000	34,285,329	
12020612	70731	00	10101	10721300	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	105,000,000	31,880,878	107,100,000	59,999,326	
12020702	70731	00	10101	10721300	EARNINGS FROM LABORATORY SERVICES	70,000,000	22,032,074	71,400,000	39,999,551	
12020707	70731	00	10101	10721300	EARNINGS FROM MEDICAL SERVICES	50,000,000	15,408,049	51,000,000	28,571,108	
TOTAL RECURRENT REVENUE						285,000,000	90,693,378	290,700,000	162,855,314	
052102600100 BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020452	70732	00	10101	10721300	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE		2,966,000	19,000,000	5,932,000	
12020453	70732	00	10101	10721300	APPLICATIONS FEES			350,000	196,076	
12020464	70732	00	10101	10721300	HOSPITAL SERVICE CHARGES: Accomodation, Consultancy etc.	326,262,050	133,075,347	312,782,200	266,150,694	
12020478	70732	00	10101	10721300	WORKSHOP FEES	6,250		1,000,000	560,218	
12020604	70732	00	10101	10721300	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS		25,000		-	
12020612	70732	00	10101	10721300	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	57,943,300	27,016,961	75,000,000	42,016,335	
12020616	70732	00	10101	10721300	SALES OF FORMS	150,625	1,500	20,000	11,204	
12020704	70732	00	10101	10721300	EARNINGS FROM THE USE OF GOVT. VEHICLES	138,750				
12020705	70732	00	10101	10721300	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS	603,125		500,000	280,109	
12020906	70732	00	10101	10721300	RENTS ON GOVT. PROPERTIES	12,828,387	5,215,890		7,371,570	
12021103	70732	00	10101	10721300	OTHER INVESTMENT INCOME		723,551	13,158,400		
15010101	70732	00	10101	10721300	RECEIPT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	3,401,552,060	796,733,725		1,593,467,450	
TOTAL RECURRENT REVENUE						3,799,484,547	965,757,974	421,810,600	1,915,985,656	

052102700100 BENUE STATE PRIMARY HEALTH CARE BOARD										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12010101	70721	00	01201	10721300	PERSONAL TAXES (e.g. PAYE)	333,759,826	-	333,759,826	86,978,195	
12020612	70721	00	01201	10721300	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	51,750,000	-	51,750,000	28,991,271	
12020702	70721	00	01201	10721300	EARNINGS FROM LABORATORY SERVICES	4,000,000	-	4,000,000	2,240,871	
12020707	70721	00	01201	10721300	EARNINGS FROM MEDICAL SERVICES	20,000,000	2,709,365	20,000,000	5,418,730	
15010101	70721	00	01201	10721300	RECEIPT FROM CRF TO FUND MDA RECURRENT EXPENDITURE: LG contribution for Primary Health Care			4,080,000,000	1,801,122,681	
					TOTAL RECURRENT REVENUE	409,509,826	2,709,365	4,489,509,826	1,924,751,749	
051700800100 BENUE STATE LIBRARY BOARD										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020501	70970	00	02102	10721300	FINES/PENALTIES	5,000	-	1,000	560	
12020603	70970	00	02102	10721300	SALES OF ID CARDS	1,600,000	97,400	1,600,000	896,348	
12020711	70970	00	02102	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES	10,000	40,000	100,000	56,022	
					TOTAL RECURRENT REVENUE	1,615,000	137,400	1,701,000	952,930	
055100100100 BUREAU OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS (BLGCA)										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
15010101	70133	00	02101	10721300	RECEIPT FROM CRF TO FUND MDA RECURRENT EXPENDITURE (1% DEDUCTION FROM SRA DUE TO BLGCA)	420,000,000	182,041,730.76	420,000,000.00	235,291,476	
					TOTAL RECURRENT REVENUE	420,000,000	182,041,731	420,000,000	235,291,476	
053905100200 MINISTRY OF YOUTH AND SPORTS DEVELOPMENT										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020109	70810	00	02101	10721300	REGISTRATION OF VOLUNTARY ORGANIZATIONS	300,000	58,000	150,000	84,033	
12020140	70810	00	02101	10721300	LOTTERY PERMIT:License For Lottery Activities			13,500,000	3,562,940	
12020711	70810	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: (Lottery Marketing)	500,000,000	5,500,000	100,000,000	11,000,000	
					TOTAL RECURRENT REVENUE	500,300,000	5,558,000	113,650,000	14,646,973	

053905100100 BENUE STATE SPORTS COUNCIL										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020465	70131	00	02101	10721300	SPORTS/RECREATIONAL FACILITIES FEES	500,000		500,000	280,109	
12020465	70131	00	02101	10721300	SPORTS/RECREATIONAL FACILITIES FEES: Hire of Stalls			2,000	1,120	
12020465	70131	00	02101	10721300	SPORTS/RECREATIONAL FACILITIES FEES: Hire of Games Court			200,000	112,044	
12020465	70131	00	02101	10721300	SPORTS/RECREATIONAL FACILITIES FEES: Stadium Gate take ups			30,000	16,807	
12020465	70131	00	02101	10721300	SPORTS/RECREATIONAL FACILITIES FEES: Hire of Open Space			20,000	11,204	
					TOTAL RECURRENT REVENUE	500,000	-	752,000	421,284	

051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT

RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020130	71040	00	02101	10721300	CINEMATOGRAPH LICENCES	5,000,000				
12020442	71040	00	02101	10721300	ASSOCIATION FEES	2,000,000	294,400	2,000,000	588,800	
12020720	71040	00	02101	10721300	EARNINGS FROM GUEST HOUSES: Aminu Isa Kontogora	10,000,000	105,870	10,000,000	211,740	
12020801	71040	00	02101	10721300	RENT ON GOVT. QUARTERS	10,000,000				
12020906	71040	00	02101	10721300	RENTS ON GOVT. PROPERTIES: Makafa Park, IBB Square	2,000,000	1,027,450	2,000,000	2,054,900	
13020402	71040	00	02101	10721300	CAPITAL FOREIGN GRANT: WOFEE	50,000,000				
TOTAL RECURRENT REVENUE						79,000,000	1,427,720	14,000,000	2,855,440	

051400100200 BENUE STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
13020401	70131	00	02101	10721300	FOREIGN GRANTS: International Development Association (World Bank)	500,000,000	181,869,331	500,000,000	280,108,900	
					TOTAL RECURRENT REVENUE	500,000,000	181,869,331	500,000,000	280,108,900	
022800100100 MINISTRY OF ENERGY,SCIENCE & TECHNOLOGY										
RECURRENT REVENUE										
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2019	Actual Collection Jan. - June 2019	Approved 2020	Revised 2020	Remark
12020113	70131	00	02101	10721300	BRICKMAKING, ETC LICENCE			1,200,000	672,261	
12020137	70131	00	02101	10721300	TRADE PERMIT LICENCES: License permit for Burnt Bricks operators			2,000,000	1,120,436	
12020442	70131	00	02101	10721300	ASSOCIATION FEES: Remittance from Science & Technical Colleges (300 x 5,716 x 3)			5,144,400	2,881,984	
12020448	70131	00	02101	10721300	DEVELOPMENT LEVIES			11,317,680	6,340,366	
12020449	70131	00	02101	10721300	BUSINESS/TRADE OPERATING FEES: Computer business centre (3,000 x 500)			1,500,000	840,327	
12020449	70131	00	02101	10721300	BUSINESS/TRADE OPERATING FEES: Establishment of computer trainig institutions (20,000 x 10)			200,000	112,044	
12020449	70131	00	02101	10721300	BUSINESS/TRADE OPERATING FEES: Computer Training Institutes (10,000 x 100)			1,000,000	560,218	
12020449	70131	00	02101	10721300	BUSINESS/TRADE OPERATING FEES: Cyber Café (5,000 x 200)			1,000,000	560,218	
12020453	70131	00	02101	10721300	APPLICATIONS FEES: School Establishment			500,000	280,109	
12020465	70131	00	02101	10721300	SPORTS/RECREATIONAL FACILITIES FEES			1,371,840	768,529	
12020466	70131	00	02101	10721300	INDIGENSHIP REGISTRATION FEES				-	
12020478	70131	00	02101	10721300	WORKSHOP FEES: Science and Technology Workshop Fees ((100 x 5,716 x 3)			1,714,800	960,661	
12020711	70131	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: Toxic emissions from industrial generators in Benue State (25,000 x 500)			12,500,000	7,002,723	
12020711	70131	00	02101	10721300	EARNINGS FROM COMMERCIAL ACTIVITIES: Revenue from toxic emission from lorries in Benue State(25,000 x 1,000)			25,000,000	14,005,445	
12020901	70131	00	02101	10721300	RENT ON GOVT. LAND: Surface rent on sharp sand, plaster sands, laterite, gravel, granite site, barite and gypsum			5,000,000	2,801,089	
	70131	00	02101	10721300	RENT ON GOVT. LAND: Surface rent on mining of Limestone			60,000,000	33,613,068	
13020301	70131	00	02101	10721300	DOMESTIC GRANTS: Grants from 23 LGC for development of Science & Technology in the state (50,000 x 23 x 12)			13,800,000	7,731,006	
					TOTAL RECURRENT REVENUE	-	-	143,248,720	80,250,483	

SUMMARY OF CAPITAL EXPENDITURE BY ORGANIZATION				
S/NO	ADMINISTRATIVE CODE	APPROVED CAPITAL EXPENDITURE	REVISED CAPITAL EXPENDITURE	PUBLIC SECTOR ENTITIES (PSEs)
1	023400100100	22,738,647,061	9,000,000,000	Ministry of Works and Transport
2	052100100100	1,915,040,000	4,911,665,083	Ministry of Health and Human Services
3	025300200100	8,287,051,644	4,147,525,822	Ministry of Rural Development and Cooperatives
4	025200100100	3,438,000,000	4,000,416,395	Ministry of Water Resources and Environment
5	026000100100	3,394,560,000	3,912,827,080	Ministry of Lands, Survey and Solid Minerals
6	021500100100	4,421,600,000	2,163,448,000	Ministry of Agriculture and Natural Resources
7	011100500100	2,872,467,999	1,843,013,688	Development Cooperations, Sustainable Development Goals (SDGs)
8	051700300100	5,269,065,105	1,269,065,105	Benue State Universal Basic Education Board (SUBEB)
9	011200100100	924,000,000	924,000,000	Benue State House of Assembly
10	051700100100	2,047,696,000	688,221,280	Ministry of Education
11	022800100100	936,000,000	623,654,720	Ministry of Energy, Science and Technology
12	052102700100	1,238,181,200	596,236,036	Benue State Primary Health Care Board
13	025300100100	1,135,000,000	545,550,000	Ministry of Housing and Urban Development
14	051400100102		500,000,000	Benue State Community and Social Development Agency
15	022200100100	533,720,000	451,955,600	Ministry of Industry, Trade and Investment
16	053905100200	1,014,209,319	436,110,007	Ministry of Youth and Sports Development
17	012300100100	1,764,284,231	432,466,642	Ministry of Information, Culture and Tourism
18	021510200100	423,257,600	366,575,808	Benue State Agriculture and Rural Development Authority (BNARDA)
19	023800100100	6,751,680,081	355,276,881	Benue State Planning Commission
20	011100100100	270,800,000	270,800,000	Government House Administration
21	052102600100	398,160,000	211,024,800	Benue State University Teaching Hospital (BSUTH)
22	031800400100	141,600,000	191,600,000	Ministry of Justice
23	051400100100	307,240,000	184,393,200	Ministry of Women Affairs and Social Development
24	031800700100	178,960,000	178,960,000	High Court of Justice
25	051701900100	385,368,000	165,708,240	College of Education, Katsina-Ala
26	025210300100	356,000,000	153,080,000	Benue State Rural Water Supply and Sanitation Agency
27	021502100100	139,820,640	139,820,640	Akperan Orshi Polytechnic, Yandev.
28	022000800100	315,800,000	135,794,000	Benue State Internal Revenue Service (BIRS)
29	051705700100	301,636,080	129,703,514	Akawe Torkula Polytechnic, Makurdi
30	011101300100	72,956,800	127,956,800	Office of the Secretary to State Government (SSG)
31	051702100100	286,400,000	123,152,000	College of Education Oju
32	022000100100	222,740,000	118,052,200	Ministry of Finance
33	031801100100	117,880,000	117,880,000	Customary Court of Appeal
34	051702100100	250,000,000	107,500,000	Benue State University (BSU), Makurdi
35	012500100400	246,700,000	106,081,000	Bureau of Service Welfare
36	012500100100		100,000,000	Office of the Head of Service (HOS)
37	022000700100	95,624,064	95,624,064	Office of the Accountant-General
38	012400100100	400,000,000	90,000,000	Bureau of Internal Affairs and Special Services (BIASS)
39	011100100200	173,600,000	73,600,000	Deputy Governor's Office

40	014800100100	166,832,000	71,737,760	Benue State Independent Electoral Commission (BSIEC)
41	051702100200	147,141,427	63,270,813	Benue State University College of Health Sciences
42	011200200100	105,016,000	45,156,818	Benue State House of Assembly Service Commission
43	032600100100	40,000,000	40,000,000	Judicial Service Commission
44	055100100100	87,720,000	30,552,876	Bureau of Local Government and Chieftaincy Affairs
45	051701800100	68,000,000	29,240,000	Benue State Polytechnic, Ugbokolo
46	011100800100	48,000,000	25,440,000	Benue State Emergency Management Agency (BESEMA)
47	025210400100	43,200,000	22,896,000	Benue State Environmental Sanitation Authority
48	014700100100	51,600,000	22,188,000	Benue State Civil Service Commission
49	051305300102	51,200,000	22,016,000	Benue State Rehabilitation Board, Apir
50	011103700100	96,000,000	18,500,000	Muslim Pilgrims Welfare Board (MPWB)
51	011103800100	88,000,000	16,000,000	Christian Pilgrims Welfare Board (CPWB)
52	011101300200	14,240,000	14,240,000	Bureau of Political - SSG
53	022000700500	30,600,000	12,600,000	Debt Management Office
54	011102100500	28,580,000	12,289,400	Bureau of Archives, Research and Documentation
55	014700100200	26,065,088	11,207,988	Local Government Service Commission
56	051705400100	21,120,000	9,081,600	Benue State Teaching Service Board
57	011102100300	6,800,000	6,800,000	Liaison Office Kaduna
58	012500100400	4,580,000	4,580,000	Bureau of Salaries and Pensions
59	011103500100	4,000,000	4,000,000	Local Government Pension Board
60	025210200100	8,000,000	3,440,000	Benue State Water Board
61	023605200100	7,376,000	3,171,680	Benue State Tourism Board
62	014000100100	5,440,000	2,883,200	Local Government Audit Department
63	012500500100	1,508,000	1,289,190	Bureau of Manpower Development and Training
64	051705500100	2,244,800	965,264	Benue State Science and Technical Education Board
65	011101300300	800,000	800,000	Bureau of Research and Policy Analysis (REPA) - SSG
66	014000100100	1,160,000	498,800	Office of the Auditor-General of the State
67	052110200100	280,000	120,400	Hospital Management Board
68	011103300100	-	-	Benue State Aids Control Agency (BENSACA)
69	012500100200	-	-	Bureau of Establishment and Management Services
70	012305500100	-	-	Government Printing Department
71	012300400100	-	-	Radio Benue Corporation
72	012301300100	-	-	Benue Printing and Publishing Corporation (BPPC)
73	011101700100	-	-	Office of the Secretary to State Government - (EXCO)
74	011102100200	-	-	Liaison Office Lagos
75	011102100400	-	-	Liaison Office Abuja/Lodge
76	014900100100	-	-	Benue State Pension Commission
77	025305600100	-	-	Benue State Urban Development Board
78	022800100300	-	-	Business and Engineering Skills Training (BEST) Centre
79	032600700100	-	-	Citizens Mediation Centre, Makurdi
80	051701000100	-	-	Agency for Adult and Non-Formal Education
81	051705600100	-	-	Benue State Scholarship Board
82	051700900100	-	-	Benue State Examinations Board

83	051700800100		-	Benue State Library Board
84	053905100100		-	Benue State Sports Council
85	052100200100		-	Benue State Health Insurance Agency
86	051300200100		-	Benue State Sports Marketing and Lottery Board
87	023600400100		-	Benue State Council For Arts and Culture
88	012500200400	13,736,000	-	Pension Transition Management Authority
TOTAL:		74,934,985,138	40,483,704,395	
PERCENTAGE:		54		



011100100100 GOVERNMENT HOUSE MAKURDI
RECURRENT EXPENDITURE

Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
21010101	70133	00	02101	10721300	SALARY	146,518,289	111,637,269	114,798,788	114,798,788	
21020101	70133	00	02101	10721300	NON REGULAR ALLOWANCES	26,758,889	2,978,266	19,801,578	150,000,000	
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	1,540,000	1,006,000	1,540,000	1,232,000	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	400,000,000	303,734,194	400,000,000	240,000,000	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	40,000,000	31,565,920	40,000,000	20,000,000	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	10,000,000	7,119,200	10,000,000	8,000,000	
22020204	70133	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	80,000,000	56,894,000	80,000,000	40,000,000	
22020205	70133	00	02101	10721300	WATER RATES	1,848,000	121,000	1,848,000	1,478,400	
22020206	70133	00	02101	10721300	SEWAGE CHARGES	1,155,000	-	1,155,000	924,000	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	15,000,000	5,937,700	15,000,000	4,000,000	
22020303	70133	00	02101	10721300	NEWSPAPERS	1,200,000	1,019,450	1,200,000	960,000	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	1,000,000	739,500	3,000,000	2,400,000	
22020306	70133	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	2,500,000	300,000	2,500,000	2,000,000	
22020307	70133	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES	12,000,000	5,750,000	8,000,000	6,400,000	
22020309	70133	00	02101	10721300	UNIFORMS & OTHER CLOTHING	1,155,000	2,589,300	5,000,000	4,000,000	
22020311	70133	00	02101	10721300	FOOD STUFF / CATERING MATERIALS SUPPLIES	250,000,000	227,500,000	250,000,000	184,000,000	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	150,000,000	124,215,800	160,000,000	104,000,000	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	5,000,000	1,829,000	5,000,000	4,000,000	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	42,000,000	34,803,500	42,000,000	24,000,000	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	45,000,000	32,885,500	45,000,000	26,400,000	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	80,000,000	56,083,388	80,000,000	8,000,000	
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES	80,000,000	77,494,200	80,000,000	64,000,000	
22020411	70133	00	02101	10721300	MAINTENANCE OF COMMUNICATION EQUIPMENT	15,000,000	12,814,000	15,000,000	2,400,000	
22020501	70133	00	02101	10721300	LOCAL TRAINING	1,155,000	570,000	1,155,000	924,000	
22020601	70133	00	02101	10721300	SECURITY SERVICES	60,000,000	53,890,000	60,000,000	36,000,000	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	6,000,000	2,414,700	6,000,000	4,800,000	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	86,000,000	82,483,000	86,000,000	68,800,000	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	221,760,000	182,775,000	221,760,000	177,408,000	
22020806	70133	00	02101	10721300	COOKING GAS/FUEL COST	20,000,000	50,000	20,000,000	16,000,000	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	100,000	60,769	100,000	80,000	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	60,000,000	33,613,500	60,000,000	48,000,000	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	160,000,000	245,629,250	160,000,000	128,000,000	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES-LOCAL	4,000,000	3,272,500	4,000,000	3,200,000	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	300,000,000	291,189,940	300,000,000	184,000,000	
22021009	70133	00	02101	10721300	SPORTING ACTIVITIES	2,310,000	-	2,310,000	1,848,000	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	5,000,000	1,200,000	5,000,000	4,000,000	
22021041	70133	00	02101	10721300	CONTINGENCY	192,500,000	265,188,600	-	-	
22021042	70133	00	02101	10721300	RECURRENT ADJUSTMENT	-	-	250,000,000	80,000,000	
22040109	70133	00	02101	10721300	GRANTS TO COMMUNITIES/NGOs	500,000,000	987,565,609	600,000,000	400,000,000	
					TOTAL RECURRENT EXPENDITURE	3,026,500,178	3,248,920,056	3,157,168,366	2,166,053,188	
								PERSONNEL COST	264,798,788	
								OVERHEAD COST	1,901,254,400	

011100100100 GOVERNMENT HOUSE MAKURDI										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS : Chairs	3,000,000		2,400,000	2,400,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS : Tables	2,000,000		1,600,000	1,600,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS : SAFES/ FILE CABINETS/ CUPBOARDS	4,000,000		3,200,000	3,200,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TELEVISION SETS	2,500,000		2,800,000	2,800,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF AIR CONDITIONER	3,500,000		4,000,000	4,000,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS: STOOLS	1,000,000		1,600,000	1,600,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES	700,000		1,600,000	1,600,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CEILING FANS	1,000,000		1,600,000	1,600,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF REFRIDGERATORS	1,000,000		1,200,000	1,200,000	
23010113	70460	00110000010102	03101	10721300	PURCHASE OF COMPUTERS	500,000		1,600,000	1,600,000	
23010114	70460	00110000010102	03101	10721300	PURCHASE OF COMPUTER PRINTERS	200,000		400,000	400,000	
23010115	70460	00110000010102	03101	10721300	PURCHASE OF PHOTOCOPYING MACHINES	100,000		800,000	800,000	
23010119	70435	00030000020105	03101	10721300	PURCHASE OF POWER GENERATING SET	5,000,000	86,428,811	80,000,000	80,000,000	
23010122	70740	00040000010106	03101	10721300	PURCHASE OF HEALTH / MEDICAL EQUIPMENT: Laboratory Equipment	5,000,000		8,000,000	8,000,000	
23020128	70443	00030000010104	03101	10721300	Ethanol Project	500,000,000		160,000,000	160,000,000	
					TOTAL CAPITAL EXPENDITURE	529,500,000	86,428,811	270,800,000	270,800,000	
								CAPITAL EXPENDITURE	270,800,000	

011100100200 DEPUTY GOVERNOR'S OFFICE										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
21010101	70131	00	02101	10721300	SALARY	8,224,384	3,641,342		8,224,384	
21020101	70131	00	02101	10721300	NON REGULAR ALLOWANCES	3,480,000				
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	175,000	2,000,000	1,600,000	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	138,000,000	86,626,120	138,000,000	74,000,000	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	6,000,000	1,521,678	3,000,000	2,400,000	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	1,000,000	995,000	3,000,000	2,400,000	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	1,000,000	861,350	1,000,000	800,000	
22020204	70131	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	1,500,000	360,000	1,500,000	1,200,000	
22020205	70131	00	02101	10721300	WATER RATES	500,000	-	500,000	400,000	
22020206	70131	00	02101	10721300	SEWAGE CHARGES	500,000	47,000	500,000	400,000	
22020207	70131	00	02101	10721300	LEASED COMMUNICATION LINES(S)	700,000	-	700,000	560,000	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	8,000,000	5,492,500	5,000,000	4,000,000	
22020303	70131	00	02101	10721300	NEWSPAPERS	800,000	220,000	800,000	640,000	
22020304	70131	00	02101	10721300	MAGAZINES & PERIODICALS	300,000	-	300,000	240,000	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	4,500,000	122,500	4,500,000	3,600,000	
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING	1,695,000	-	1,695,000	1,356,000	
22020311	70131	00	02101	10721300	FOOD STUFF / CATERING MATERIALS SUPPLIES	15,000,000	13,022,000	15,000,000	8,000,000	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	60,000,000	31,791,500	60,000,000	24,000,000	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	5,000,000	2,689,750	5,000,000	3,200,000	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	8,000,000	1,750,880	8,000,000	1,600,000	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	930,000	2,000,000	1,600,000	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	6,000,000	3,649,000	10,000,000	4,000,000	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	3,000,000	1,444,000	5,000,000	2,400,000	
22020411	70131	00	02101	10721300	MAINTENANCE OF COMMUNICATION EQUIPMENT	3,000,000	8,000	3,000,000	2,400,000	
22020501	70131	00	02101	10721300	LOCAL TRAINING	3,000,000	1,590,000	3,000,000	2,400,000	
22020601	70131	00	02101	10721300	SECURITY SERVICES	10,000,000	6,230,000	10,000,000	4,000,000	
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	19,000,000	9,825,000	5,000,000	4,000,000	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	40,000,000	25,489,350	40,000,000	24,000,000	
22020802	70131	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000	-	2,000,000	1,600,000	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	12,000,000	11,682,500	16,000,000	12,800,000	
22020806	70131	00	02101	10721300	COOKING GAS/FUEL COST	3,200,000	2,947,850	3,200,000	2,560,000	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	300,000	16,802	300,000	240,000	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	122,000,000	68,359,300	80,000,000	16,000,000	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	6,000,000	1,865,000	6,000,000	4,800,000	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	1,000,000	-	1,000,000	800,000	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES-LOCAL	15,000,000	1,120,000	15,000,000	12,000,000	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	300,000	23,830	300,000	240,000	
22021007	70131	00	02101	10721300	WELFARE PACKAGES	15,000,000	14,797,270	30,000,000	24,000,000	
22021008	70131	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	300,000	150,000	300,000	240,000	
22021009	70131	00	02101	10721300	SPORTING ACTIVITIES	960,000,000	853,879,400	1,005,000,000	874,368,851	
					TOTAL RECURRENT EXPENDITURE	1,489,299,384	1,153,323,922	1,487,595,000	1,133,069,235	
								PERSONNEL COST	8,224,384	
								OVERHEAD COST	1,124,844,851	

011100100200 DEPUTY GOVERNOR'S OFFICE										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. -Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (2020)
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS	6,000,000		8,000,000	8,000,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES	4,000,000		5,600,000	5,600,000	
23010112	70131	00030000020106	03101	10721300	SAFES/ FILE CABINETS/ CUPBOARDS	5,000,000		5,000,000	5,000,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TELEVISION SETS	5,000,000		5,000,000	5,000,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF RADIO SETS	5,000,000		5,000,000	5,000,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS: STOOLS	5,000,000		5,000,000	5,000,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES	5,000,000		5,000,000	5,000,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CEILING FANS	5,000,000		5,000,000	5,000,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF REFRIDGERATORS	5,000,000		5,000,000	5,000,000	
23010119	70435	00030000020105	03101	10721300	PURCHASE OF POWER GENERATING SET	5,000,000	2,832,500	5,000,000	5,000,000	
23020118	70442	00030000010104	03101	10721300	Ethanol Project	150,000,000		100,000,000		
23020118	70443	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Perimeter Fence	100,000,000		20,000,000	20,000,000	
					TOTAL CAPITAL EXPENDITURE	300,000,000	2,832,500	173,600,000	73,600,000	
								CAPITAL EXPENDITURE	73,600,000	

011103300100 BENUE STATE AIDS CONTRROL AGENCY (BENSACA)										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	1,386,000	475,000	1,386,000	365,904	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	1,925,000	1,005,328	1,925,000	508,200	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	508,200	128,000	508,200	134,165	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	300,300		300,300	79,279	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	243,320		243,320	64,236	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	720,720	650,000	720,720	190,270	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	1,540,000	1,050,000	1,540,000	406,560	
22020307	70133	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES	97,328,000	5,500,832	30,000,000	7,920,000	
22020312	70133	00	02101	10721300	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	577,500		577,500	152,460	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,496,880	256,200	1,496,880	395,176	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	192,500	73,000	192,500	50,820	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,540,000	1,180,600	1,540,000	406,560	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	438,900	175,000	438,900	115,870	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	154,000	35,000	154,000	40,656	
22020501	70133	00	02101	10721300	LOCAL TRAINING	11,550,000	1,125,000	6,000,000	800,000	
22020601	70133	00	02101	10721300	SECURITY SERVICES	385,000	340,000	385,000	101,640	
22020701	70133	00	02101	10721300	FINANCIAL CONSULTING	770,000		770,000	203,280	
22020708	70133	00	02101	10721300	MEDICAL CONSULTING	770,000		770,000	203,280	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	770,000	700,000	770,000	203,280	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	770,000	585,000	770,000	203,280	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	200,000	3,487	200,000	52,800	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	19,883,000	1,871,050	10,000,000	800,000	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	1,509,200	378,500	1,509,200	398,429	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	2,310,000	1,073,095	2,310,000	609,840	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES-LOCAL	1,540,000		1,540,000	406,560	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	385,000		385,000	101,640	
22021021	70133	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	2,310,000	601,700	2,310,000	609,840	
22040103	70133	00	02101	10721300	GRANT TO LOCAL GOVERNMENTS - CURRENT	385,000		385,000	101,640	
22040204	70133	00	02101	10721300	EXTERNAL FINANCIAL OBLIGATIONS	15,000,000				
					TOTAL RECURRENT EXPENDITURE	166,888,520	17,206,792	69,127,520	15,625,665	
								PERSONNEL COST	-	
								OVERHEAD COST	15,625,665	

011100500100 DEVELOPMENT COOPERATIONS,SUSTAINABLE DEVELOPMENT GOALS (SDG)										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	3,990,100	3,500,000	3,990,100	1,053,386	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	1,546,500	2,000,000	528,000	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	100,000	50,000	100,000	26,400	
22020205	70133	00	02101	10721300	WATER RATES	20,000		20,000	5,280	
22020206	70133	00	02101	10721300	SEWAGE CHARGES	20,000		20,000	5,280	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000	100,000	500,000	132,000	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	1,100,000		1,100,000	290,400	
22020313	70133	00	02101	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			250,000	66,000	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000	140,000	2,000,000	528,000	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE			200,000	52,800	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			200,000	52,800	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000		500,000	132,000	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	300,000	30,000	300,000	79,200	
22020501	70133	00	02101	10721300	LOCAL TRAINING	200,000		200,000	52,800	
22020601	70133	00	02101	10721300	SECURITY SERVICES	192,000		192,000	50,688	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	200,000	40,000	200,000	52,800	
22020704	70133	00	02101	10721300	ENGINEERING SERVICES	2,000,000		2,000,000	528,000	
22020705	70133	00	02101	10721300	ARCHITECTURAL SERVICES	2,000,000		2,000,000	528,000	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	300,000		300,000	79,200	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	500,000	20,000	500,000	132,000	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	30,000		30,000	7,920	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	200,000	20,000	200,000	52,800	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE			500,000	132,000	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	100,000		100,000	26,400	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000		100,000	26,400	
22021020	70133	00	02101	10721300	ELECTION-LOGISTICS SUPPORT			1,000,000	264,000	
22021021	70133	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS			500,000	132,000	
22021037	70133	00	02101	10721300	MARGIN FOR INCREASE IN COSTS			500,000	132,000	
22040101	70133	00	02101	10721300	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	15,400,000				
					TOTAL RECURRENT EXPENDITURE	31,752,100	5,446,500	19,502,100	5,148,554	
								PERSONNEL COST		
								OVERHEAD COST	5,148,554	

011100500100 DEVELOPMENT COOPERATIONS,SUSTAINABLE DEVELOPMENT GOALS (SDG)										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (2020)
23020118	70443	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of Classroom Blocks in Benue State	520,000,000	62,346,941	300,318,000	300,318,000	
23020118	70443	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of PHCs in 3 Senatorial Districts	315,000,000		300,000,000	300,000,000	
23020105	70630	00100000010102	03101	10721300	CONSTRUCTION / PROVISION OF WATER FACILITIES: BOREHOLES & OTHER WATER FACILITIES	210,000,000	64,082,623	210,000,000	210,000,000	
23010105	70451	00150000010104	03101	10721300	PURCHASE OF MOTOR VEHICLES: 3No Project Vehicles					
23010113	70460	00110000010102	03101	10721300	PURCHASE OF COMPUTERS: 3N0 Lap Tops/Accessories			900,000	900,000	
23010114	70460	00110000010102	03101	10721300	PURCHASE OF COMPUTER PRINTERS			150,000	150,000	
23010118	70460	00110000010102	03101	10721300	PURCHASE OF SCANNERS 1 No			100,000	100,000	
23030127	70460	00110000010104	03101	10721300	PURCHASE OF PROJECTORS 1 No			500,000	500,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TELEVISION SETS			500,000	500,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF REFRIDGERATORS			500,000	500,000	
23020113	70421	00120000010102	03101	10721300	SERVICE CONCESSION ASSETS (PPP): Songhai Farm/Benue State SDGs Initiative	2,000,000,000			200,000,000	
23020113	70421	00010000020101	03101	10721300	SERVICE CONCESSION ASSETS (PPP): SDGs Conditional Grants Scheme			1,909,499,999	680,045,688	
23010122	70740	00040000010106	03101	10721300	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	100,000,000		100,000,000	100,000,000	
23050101	70970	00020000030105	03101	10721300	RESEARCH & DEVELOPMENT: DOCUMENTATION	35,000,000	7,550,000	50,000,000	50,000,000	
					TOTAL CAPITAL EXPENDITURE	3,180,000,000	133,979,563	2,872,467,999	1,843,013,688	
								CAPITAL EXPENDITURE	1,843,013,688	

012500100100 OFFICE OF THE HEAD OF SERVICE										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
21010101	70133	00	02101	10721300	SALARY	420,000,000	416,528,254	420,000,000	420,000,000	
21020101	70133	00	02101	10721300	NON REGULAR ALLOWANCES	100,000,000	45,123,705	74,000,000	74,000,000	
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	231,000	220,000	231,000	231,000	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	3,349,000	3,331,000	3,349,000	3,349,000	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	120,000	84,150	120,000	120,000	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	120,000	50,000	120,000	120,000	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	630,000	590,000	630,000	630,000	
22020204	70133	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	369,000	308,000	369,000	369,000	
22020205	70133	00	02101	10721300	WATER RATES	70,000	65,000	70,000	70,000	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,510,000	2,507,000	3,500,000	3,500,000	
22020302	70133	00	02101	10721300	BOOKS	108,000	100,000	108,000	108,000	
22020303	70133	00	02101	10721300	NEWSPAPERS	154,000	145,000	154,000	154,000	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS	148,000	147,000	148,000	148,000	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	870,000	796,500	870,000	870,000	
22020309	70133	00	02101	10721300	UNIFORMS & OTHER CLOTHING	60,000	56,000	60,000	60,000	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,540,000	1,471,650	1,540,000	1,540,000	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	1,540,000	1,420,250	1,540,000	1,540,000	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	270,000	226,400	270,000	270,000	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,540,000	1,471,900	1,540,000	1,540,000	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	4,658,500	4,552,100	4,658,500	4,658,500	
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES	770,000	728,600	770,000	770,000	
22020411	70133	00	02101	10721300	MAINTENANCE OF COMMUNICATION EQUIPMENT	77,000	5,500	77,000	77,000	
22020501	70133	00	02101	10721300	LOCAL TRAINING	1,540,000	1,350,500	1,540,000	1,540,000	
22020703	70133	00	02101	10721300	LEGAL SERVICES	1,540,000	1,360,000	1,540,000	1,540,000	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	1,080,000	1,030,740	1,080,000	1,080,000	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	10,514,000	10,180,200	10,514,000	10,514,000	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	38,500	4,162	38,500	38,500	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	1,500,000	1,491,050	5,000,000	5,000,000	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	1,500,000	1,463,800	10,000,000	10,000,000	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	770,000	670,250	770,000	770,000	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES-LOCAL	1,200,000	1,090,210	1,200,000	1,200,000	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	77,000	45,000	77,000	77,000	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	1,540,000	1,522,100	1,540,000	1,540,000	
22021008	70133	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	231,000	150,000	231,000	231,000	
22021021	70133	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	1,200,000	755,000	1,200,000	1,200,000	
					TOTAL RECURRENT EXPENDITURE	561,865,000	501,041,021	548,855,000	508,481,720	
								PERSONNEL COST	494,000,000	
								OVERHEAD COST	14,481,720	

012500100100 OFFICE OF THE HEAD OF SERVICE										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)
23010122	70740	00040000010106	03101	10721300	PURCHASE OF HEALTH / MEDICAL EQUIPMENT: PURCHASE OF PPE FOR PREVENTION OF COVID -19 FOR CIVIL SERVANTS IN THE STATE				100,000,000	CR1
					TOTAL CAPITAL EXPENDITURE				100,000,000	
								CAPITAL EXPENDITURE	100,000,000	

012500500100 BUREAU OF MANPOWER AND TRAINING										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	387,000		387,000	102,168	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	513,000	120,000	513,000	135,432	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	129,600		129,600	34,214	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	50,400		50,400	13,306	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	129,600		129,600	34,214	
22020205	70133	00	02101	10721300	WATER RATES	25,200		25,200	6,653	
22020206	70133	00	02101	10721300	SEWAGE CHARGES	25,200		25,200	6,653	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	783,000	91,630	783,000	206,712	
22020302	70133	00	02101	10721300	BOOKS	27,840		27,840	7,350	
22020303	70133	00	02101	10721300	NEWSPAPERS	12,180		12,180	3,216	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS	12,180		12,180	3,216	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	522,000		522,000	137,808	
22020310	70133	00	02101	10721300	TEACHING AIDS / INSTRUCTION MATERIALS	382,800		382,800	101,059	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,500,000	1,152,000	1,500,000	396,000	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	360,000	8,200	360,000	95,040	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	360,000		360,000	95,040	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	216,000	51,200	216,000	57,024	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	216,000	15,000	216,000	57,024	
22020501	70133	00	02101	10721300	LOCAL TRAINING	38,500,000	748,000	88,000,000	1,600,000	
22020601	70133	00	02101	10721300	SECURITY SERVICES	306,000		306,000	80,784	
22020602	70133	00	02101	10721300	OFFICE RENT	54,000		54,000	14,256	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	405,000	105,000	405,000	106,920	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	135,000	10,000	135,000	35,640	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	20,000	2,392	20,000	5,280	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	486,000	25,000	486,000	128,304	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	261,000	130,000	261,000	68,904	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	54,000	15,000	54,000	14,256	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES-LOCAL	99,000	66,200	99,000	26,136	
					TOTAL RECURRENT EXPENDITURE	45,972,000	2,539,622	95,472,000	3,572,608	
								PERSONNEL COST	-	
								OVERHEAD COST	3,572,608	

012500500100 BUREAU OF MANPOWER AND TRAINING										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. -Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (2020)
23010119	70435	00030000020105	03101	10721300	PURCHASE OF POWER GENERATING SET	300,000		300,000	129,000	
23010113	70460	00110000010102	03101	10721300	PURCHASE OF COMPUTERS	500,000		500,000	500,000	
23010114	70460	00110000010102	03101	10721300	PURCHASE OF COMPUTER PRINTERS	180,000		180,000	180,000	
23010118	70460	00110000010102	03101	10721300	PURCHASE OF SCANNERS	20,000		20,000	20,000	
23010115	70460	00110000010102	03101	10721300	PURCHASE OF PHOTOCOPYING MACHINES	200,000		200,000	200,000	
23030127	70460	00110000010104	03101	10721300	PURCHASE OF PROJECTORS	160,000		75,000	160,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS	75,000		75,000	32,250	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES	450,000		158,000	67,940	
23020101	70443	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	300,000,000				
					TOTAL CAPITAL EXPENDITURE	301,885,000	-	1,508,000	1,289,190	
								CAPITAL EXPENDITURE	1,289,190	

012500500100 BUREAU OF ESTABLISHMENT AND MANAGEMENT SERVICES										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
21010101	70133	00	02101	10721300	SALARY	299,843,849	143,380,873	221,884,448	221,884,448	
21020101	70133	00	02101	10721300	NON REGULAR ALLOWANCES	59,568,770				
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	1,925,000		500,000		
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	231,000		250,000	200,000	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,310,000		1,800,000	475,200	
22020302	70133	00	02101	10721300	BOOKS	231,000		200,000	52,800	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS	154,000		100,000	26,400	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	1,540,000		300,000	79,200	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,540,000		300,000	79,200	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	385,000		100,000	26,400	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE /IT EQUIPMENTS	385,000		100,000	26,400	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	385,000		150,000	39,600	
22020501	70133	00	02101	10721300	LOCAL TRAINING	1,540,000		3,000,000	792,000	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	1,540,000		100,000	26,400	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	385,000		50,000	13,200	
22020902	70133	00	02101	10721300	INSURANCE PREMIUM	38,000		30,000	7,920	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	1,540,000		100,000	26,400	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	385,000		2,000,000	528,000	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	385,000		385,000	101,640	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	770,000		200,000	52,800	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	77,000		20,000	5,280	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	385,000		50,000	13,200	
22021008	70133	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	77,000		50,000	13,200	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION: Civil Service Examination	30,000		30,000	7,920	
22021021	70133	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	154,000		154,000	40,656	
					TOTAL RECURRENT EXPENDITURE	375,804,619	143,380,873	231,853,448	224,518,264	
								PERSONNEL COST	221,884,448	
								OVERHEAD COST	2,633,816	

012500100400 BUREAU OF SALARIES AND PENSION										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
21020202	70131	00	02101	10721300	CONTRIBUTORY PENSION (EMPLOYERS)	10,000,000				
21030101	70131	00	02101	10721300	GRATUITY	3,000,000,000	160,000,000	1,480,000,000	200,000,000	
21030102	70131	00	02101	10721300	PENSION	9,456,809,513	2,811,839,944	5,550,000,000	2,893,023,938	
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	385,000	385,000	385,000	101,640	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	385,000	385,000	385,000	101,640	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	77,000	-	77,000	20,328	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	77,000	77,000	77,000	20,328	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	154,000	150,000	5,000,000	1,320,000	
22020204	70131	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES		-	34,000	8,976	
22020205	70131	00	02101	10721300	WATER RATES	38,500	-	385,000	101,640	
22020206	70131	00	02101	10721300	SEWAGE CHARGES	38,500	-	38,500	10,164	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	770,000	770,000	8,000,000	2,112,000	
22020302	70131	00	02101	10721300	BOOKS	70,000	70,000	70,000	18,480	
22020303	70131	00	02101	10721300	NEWSPAPERS	100,000	100,000	100,000	26,400	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	770,000	770,000	770,000	203,280	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	231,000	231,000	231,000	60,984	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	539,000	539,000	539,000	142,296	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	770,000	770,000	770,000	203,280	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	231,000	231,000	231,000	60,984	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	192,500	192,500	1,500,000	396,000	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	38,500	38,500	38,500	10,164	
22020501	70131	00	02101	10721300	LOCAL TRAINING	654,500	427,000	654,500	215,985	
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	160,000	160,000	160,000	42,240	
22020703	70131	00	02101	10721300	LEGAL SERVICES		60,000	100,000	26,400	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	385,000	385,000	385,000	101,640	
22020802	70131	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	231,000	231,000	231,000	60,984	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	231,000	231,000	3,400,000	897,600	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	38,500	35,000	38,500	10,164	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	308,000	7,000	308,000	81,312	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	231,000	55,000	231,000	60,984	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	154,000		154,000	40,656	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	770,000		770,000	203,280	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	38,500		38,500	10,164	
22021007	70131	00	02101	10721300	WELFARE PACKAGES	38,500		38,500	10,164	
22021008	70131	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	385,000		385,000	101,640	
					TOTAL RECURRENT EXPENDITURE	12,475,301,513	2,978,139,944	7,055,525,000	3,099,805,735	
								PERSONNEL COST	3,093,023,938	
								OVERHEAD COST	6,781,797	

012500100400 BUREAU OF SALARIES AND PENSION										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. -Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (2020)
23010113	70460	00110000010102	03101	10721300	PURCHASE OF COMPUTERS			160,000	160,000	
23010114	70460	00110000010102	03101	10721300	PURCHASE OF COMPUTER PRINTERS			2,700,000	2,700,000	
23010115	70460	00110000010102	03101	10721300	PURCHASE OF PHOTOCOPYING MACHINES	300,000	200,000	240,000	240,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS	300,000	250,000	240,000	240,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES	400,000		320,000	320,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS	400,000		320,000	320,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TELEVISION SETS	250,000		200,000	200,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF AIR CONDITIONER	250,000	100,000	200,000	200,000	
23010112	70131	00030000020106	03101	10721300	REFRIDGERATORS	250,000	100,000	200,000	200,000	
TOTAL CAPITAL EXPENDITURE						2,150,000	650,000	4,580,000	4,580,000	
								CAPITAL EXPENDITURE	4,580,000	

012500100400 BUREAU OF SERVICE WELFARE										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	77,000	55,000	117,000	30,888	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000	62,500	200,000	52,800	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	15,500	-	15,500	4,092	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	50,000	50,000	50,000	13,200	
22020204	70133	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	50,000	50,000	50,000	13,200	
22020205	70133	00	02101	10721300	WATER RATES	50,000	10,000	50,000	13,200	
22020206	70133	00	02101	10721300	SEWAGE CHARGES	11,550,000	-	3,550,000	937,200	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	770,000	635,000	970,000	256,080	
22020303	70133	00	02101	10721300	NEWSPAPERS	115,500	50,000	115,500	30,492	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS	130,900	-	130,900	34,558	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	154,000		154,000	40,656	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	231,000	141,000	231,000	60,984	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	231,000	130,000	231,000	60,984	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	231,000	40,000	231,000	60,984	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	308,000	90,000	308,000	81,312	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	1,540,000	849,700	1,540,000	1,699,400	
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES	770,000	123,000	770,000	203,280	
22020410	70133	00	02101	10721300	MAINTENANCE OF STREET LIGHTINGS	770,000	70,000	770,000	203,280	
22020413	70133	00	02101	10721300	MINOR ROAD MAINTENANCE	231,000		231,000	60,984	
22020601	70133	00	02101	10721300	SECURITY SERVICES	154,000	20,000	154,000	50,000,000	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	36,000,000	10,260,000	36,000,000	9,504,000	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	308,000	192,000	308,000	81,312	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	7,229,000	3,186,000	24,000,000	6,336,000	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	38,500	16,406	38,500	10,164	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	154,000	141,800	264,000	69,696	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	77,000	20,000	77,000	20,328	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	77,000		77,000	20,328	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES-LOCAL	120,000		120,000	31,680	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	15,400	5,000	15,400	4,066	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	1,000,000	200,000	650,000	171,600	
					TOTAL RECURRENT EXPENDITURE	62,647,800	16,397,406	71,418,800	70,106,747	
								PERSONNEL COST		
								OVERHEAD COST	70,106,747	

012500100400 BUREAU OF SERVICE WELFARE										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COP-RESPONSIVE (2019-2020)
23030121	70610	00030000020106	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Repairs/Rehabilitation of State Secretariat	50,000		24,000,000	10,320,000	
23020102	70610	00060000010105	03101	10721300	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: Construction of Blocks at Owner Occupier Phase II	400,000,000	36,968,425	209,200,000	89,956,000	
23010128	70131	00030000020106	03101	10721300	PURCHASE OF SECURITY EQUIPMENT	2,000,000				
23020103	70435	00140000010104	03101	10721300	CONSTRUCTION / PROVISION OF ELECTRICITY	3,000,000				
23020105	70630	00100000010102	03101	10721300	CONSTRUCTION / PROVISION OF WATER FACILITIES: BOREHOLES & OTHER WATER FACILITIES	2,000,000		13,500,000	5,805,000	
23010129	70510	00090000010102	03101	10721300	PURCHASE OF WASTE DIAPOSAL EQUIPMENT	2,000,000				
TOTAL CAPITAL EXPENDITURE						409,050,000	36,968,425	246,700,000	106,081,000	
								CAPITAL EXPENDITURE	106,081,000	

011103500100 LOCAL GOVERNMENT PENSION BOARD										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
21010101	70131	00	02101	10721300	SALARY	473,804	673,691	1,347,382	1,347,382	
21020101	70131	00	02101	10721300	NON REGULAR ALLOWANCES	500,000	2,130,000	370,000	4,260,000	
21030101	70131	00	02101	10721300	GRATUITY	1,000,000,000	9,000,000	740,000,000	100,000,000	
21030102	70131	00	02101	10721300	PENSION	2,456,809,513	1,108,875,097	1,480,000,000	690,000,000	
21030103	70131	00	02101	10721300	DEATH BENEFITS	500,000,000	5,000,000	440,645,921		
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	1,700,000	406,000	1,700,000	448,800	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000	2,480,000	1,500,000	396,000	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	1,500,000	471,126	1,500,000	942,252	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	500,000	326,300	500,000	652,600	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	700,000	346,500	700,000	693,000	
22020204	70133	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	250,000		250,000	66,000	
22020205	70133	00	02101	10721300	WATER RATES	150,000		150,000	39,600	
22020206	70133	00	02101	10721300	SEWAGE CHARGES	100,000		100,000	26,400	
22020210	70133	00	02101	10721300	SOFTWARE CHARGES/ LICENCE RENEWAL	1,700,000	1,909,702	1,700,000	3,819,404	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,500,000	3,489,500	1,500,000	6,979,000	
22020303	70133	00	02101	10721300	NEWSPAPERS	100,000		100,000	26,400	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	1,000,000		1,000,000	264,000	
22020306	70133	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	500,000	180,000	500,000	360,000	
22020308	70133	00	02101	10721300	FIELD & CAMPING MATERIALS SUPPLIES	3,000,000		3,000,000	792,000	
22020309	70133	00	02101	10721300	UNIFORMS & OTHER CLOTHING	1,000,000		1,000,000	264,000	
22020313	70133	00	02101	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)		326,600		653,200	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000	710,000	1,000,000	1,420,000	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	1,400,000	1,469,000	1,400,000	2,938,000	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,700,000	171,000	1,700,000	342,000	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,200,000	2,218,000	2,200,000	4,436,000	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	500,000	1,030,350	500,000	2,060,700	
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES	500,000	116,100	500,000	232,200	
22020411	70133	00	02101	10721300	MAINTENANCE OF COMMUNICATION EQUIPMENT	500,000		500,000	132,000	
22020501	70133	00	02101	10721300	LOCAL TRAINING	2,500,000	484,000	2,500,000	660,000	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	700,000	14,000	700,000	184,800	
22020701	70133	00	02101	10721300	FINANCIAL CONSULTING	4,500,000		4,500,000	1,188,000	
22020702	70133	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	9,000,000	36,395,250	9,000,000	2,376,000	
22020703	70133	00	02101	10721300	LEGAL SERVICES		115,000			
22020709	70133	00	02101	10721300	AUDITING OF ACCOUNTS		2,214,500			
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	1,500,000	1,499,000	1,500,000	396,000	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	2,800,000	1,250,000	2,800,000	739,200	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	500,000		500,000	132,000	
22020902	70133	00	02101	10721300	INSURANCE PREMIUM	250,000		250,000	66,000	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	6,800,000	1,964,200	6,800,000	3,928,400	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	2,800,000	560,000	2,800,000	1,120,000	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	4,000,000	11,000	4,000,000	22,000	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	2,400,000	700,000	2,400,000	1,400,000	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	50,000		50,000	13,200	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	5,600,000	6,266,000	5,600,000	12,532,000	
22021041	70133	00	02101	10721300	CONTINGENCY		110,000			
					TOTAL RECURRENT EXPENDITURE	4,024,183,317	1,192,911,916	2,728,763,303	848,348,538	
								PERSONNEL COST	795,607,382	
								OVERHEAD COST	52,741,156	

011103500100 LOCAL GOVERNMENT PENSION BOARD										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (2020)
23010119	70435	00030000020105	03101	10721300	PURCHASE OF POWER GENERATING SET: PERKINS 50KVA NON-SOUNDPROOF	1,000,000		2,400,000	2,400,000	
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,000,000		1,600,000	1,600,000	
					TOTAL CAPITAL EXPENDITURE				4,000,000	
								CAPITAL EXPENDITURE	4,000,000	

12300100100 MINISTRY OF INFORMATION,CULTURE AND TOURISM										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
21010101	70133	00	02101	10721300	SALARY	205,215,576	206,813,625	369,057,864	369,057,864	
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	3,300,000	1,488,000	2,400,000	633,600	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	2,200,000	567,150	2,000,000	528,000	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	500,000	439,500	1,280,000	337,920	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	500,000	123,000	580,000	153,120	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	500,000	353,000	1,500,000	396,000	
22020204	70133	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	96,000		96,000	25,344	
22020205	70133	00	02101	10721300	WATER RATES	100,000		129,000	34,056	
22020210	70133	00	02101	10721300	SOFTWARE CHARGES/ LICENCE RENEWAL - CORELDRAW SOFTWARE FOR GRAPHICS			250,000	66,000	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000	452,410	1,500,000	396,000	
22020302	70133	00	02101	10721300	BOOKS	50,000		50,000	13,200	
	70133	00	02101	10721300	NEWSPAPERS			20,000	5,280	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS	500,000	356,000	200,000		
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	1,000,000	10,000	500,000	132,000	
22020305	70133	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS			100,000	26,400	
22020305	70133	00	02101	10721300	UNIFORMS & OTHER CLOTHING			200,000	52,800	
22020305	70133	00	02101	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			60,000	15,840	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000	1,995,000	2,500,000	660,000	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	1,000,000	270,000	440,000	116,160	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000	286,440	600,000	158,400	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000	494,000	1,350,000	356,400	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	1,000,000	142,000	1,544,000	407,616	
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES	95,000		95,000	25,080	
22020411	70133	00	02101	10721300	MAINTENANCE OF COMMUNICATION EQUIPMENT			500,000	132,000	
22020501	70133	00	02101	10721300	LOCAL TRAINING	500,000		900,000	237,600	
22020502	70133	00	02101	10721300	INTERNATIONAL TRAINING	500,000		50,000	13,200	
22020601	70133	00	02101	10721300	SECURITY SERVICES			100,000	26,400	
22020602	70133	00	02101	10721300	OFFICE RENT	240,000		360,000	95,040	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	150,000		325,000	85,800	
22020702	70133	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING			300,000	79,200	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	500,000	50,000	2,200,000	580,800	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	500,000	268,000	650,000	171,600	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	300,000		350,000	92,400	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	1,000,000	753,000	1,300,000	343,200	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	1,500,000	808,000	1,000,000	264,000	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	50,000,000	35,418,000	93,825,000	93,825,000	CR2
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS: Additional sensitization and awareness campaign across all sectors and ethnic groups in the state and also farmers, traders, business owners,security operative on COVID-19 responsive practices				30,000,000	CR2
22021004	70133	00	02101	10721300	MEDICAL EXPENSES-LOCAL	1,000,000	-	570,000	150,480	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	500,000	20,000	140,000	36,960	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	1,000,000	999,000	1,096,000	289,344	
22021008	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION			100,000	26,400	
22040109	70133	00	02101	10721300	GRANTS TO COMMUNITIES/NGOs	35,000		35,000	9,240	
					TOTAL RECURRENT EXPENDITURE	279,281,576	252,106,125	490,252,864	500,055,744	
								PERSONNEL COST	369,057,864	
								OVERHEAD COST	130,997,880	

012300100100 MINISTRY OF INFORMATION,CULTURE AND TOURISM										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. -Dec.2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Building of main Admin. Block at BPPC	50,000,000	40,000,000	18,000,000	9,540,000	
23030127	70610	00030000020106	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of FM Building at Radio Benue Makurdi.	5,000,000	5,000,000		-	
23030121	70610	00030000020106	03101	10731908	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation and Extension of 3 Area Information Offices at Otukpo	5,000,000	5,000,000	1,700,000	901,000	
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of fence/Cages etc.			5,000,000	2,650,000	
23020101	70610	00030000020106	03101	10710904	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of Studio Transmitter House at Kastina-Aa	20,000,000	10,000,000	5,400,000	2,862,000	
23030121	70610	00030000020106	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation of outdoor /indoor Aminu Isah Kantogora theatre			100,000,000	53,000,000	
23030121	70610	00030000020106	03101	10731908	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Library Renovation & Fencing at Lib. Board Otukpo	5,000,000	5,000,000	2,200,000	1,166,000	
23030121	70610	00030000020106	03101	10720503	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Library Renovation & Fencing at Lib. Board Gboko	5,000,000	5,000,000	2,200,000	1,166,000	
23030121	70610	00030000020106	03101	10710904	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Library Renovation / fencing at Lib. Board Kastina-Ala	20,000,000	10,000,000	5,400,000	2,862,000	
23030121	70610	00030000020106	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Library Renovation at Library Board Headquarters	40,000,000	30,000,000	50,000,000	26,500,000	
23030121	70610	00030000020106	03101	10731908	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of Dilapidated Library Area Office In Adikpo,Gboko,Otukpo	20,000,000	10,000,000	3,400,000	1,802,000	
23020101	70610	00030000020106	03101	10731705	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of an 8 Man Quarter at Idekpa to accommodate Staff.		10,000,000	4,400,000	20,000,000	
23020101	70610	00030000020106	03101	10710904	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of an 8 Man Quarter at Kastina-Ala to accommodate Staff.		10,000,000	2,400,000	20,000,000	
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of fence/Cages etc.	50,000,000		-	-	
23020119	70840	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES-ZOOS, PARKS & RESERVES: Relocation of Zoo / Animal Husbandry & Legacy Park of Achievers.	318,000,000	5,000,000	200,000,000	50,000,000	
23020118	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Fencing & Landscaping BPPC			200,000	106,000	
23030127	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of Fence wall & Accordion Barb wire for Radio Benue			1,200,000	636,000	
23030127	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Fencing & Landscaping of A.M Radio Station, George Akume Road Makurdi			1,200,000	636,000	
23030127	70610	00030000020106	03101	10731705	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Fencing & Landscaping of F.M Radio Sub-Station at Idekpa			1,200,000	636,000	
23020119	70840	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES-MONUMENTS: 3 Statutes of Past Leaders at Strategic Roundabouts.	20,000,000		6,614,200	3,505,526	
23020119	70820	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES-HERITAGE ASSETS: Preserve Igede Furnaces for Tourist attraction.	20,000,000		12,000,000	6,360,000	
23020105	70630	00100000010102	03101	10721300	CONSTRUCTION / PROVISION OF WATER FACILITIES -BOREHOLES: Provision of Motorised Borehole at Lib. Board Mkd with Overhead Tank	2,500,000		1,200,000	636,000	
23010119	70435	00030000020105	03101	10721300	PURCHASE OF POWER GENERATING SET: Purchase & Installation of 200KVA Generator for Lib. Board Mkd	5,000,000		1,000,000	530,000	
23010119	70435	00030000020105	03101	10721300	PURCHASE OF POWER GENERATING SET: For NIHOTOUR Study Centre.	15,000,000		2,000,000	1,060,000	
23010119	70435	00030000020105	03101	10721300	PURCHASE OF POWER GENERATING SET: Purchase & Installation of 200KVA Generator set for Govt Printing Department	10,000,000		1,000,000	530,000	
23020127	70460	00110000010102	03101	10721300	PURCHASE OF BROADCAST & COMMUNICATION EQUIPMENT: Repair/Equipping of Graphic Arts Studio			1,000,000	530,000	
23030127	70460	00110000010102	03101	10721300	PURCHASE OF BROADCAST & COMMUNICATION EQUIPMENTS: Installation of State of the Arts Broadcast System, Radio Benue	50,000,000	30,000,000	5,000,000	2,650,000	
23030127	70460	00110000010102	03101	10721300	PURCHASE OF BROADCAST & COMMUNICATION EQUIPMENTS: Procurement of 2 No. 10KWA FM Tx for K/Ala Sub Station	50,000,000		9,100,000	4,823,000	
23030127	70460	00110000010102	03101	10721300	PURCHASE OF BROADCAST & COMMUNICATION EQUIPMENTS: Procurement of 10KWA FM Tx for Idekpa Sub Station	10,000,000		1,000,000	530,000	
23030127	70460	00110000010102	03101	10721300	PURCHASE OF BROADCAST & COMMUNICATION EQUIPMENTS: Purchase of Media equip. For Abuja Liaison office	1,000,000		300,000	159,000	
23030127	70460	00110000010102	03101	10721300	PURCHASE OF BROADCAST & COMMUNICATION EQUIPMENTS: Purchase office equip. for Editing Suite Press Department	1,000,000		1,000,000	530,000	
23030127	70460	00110000010102	03101	10721300	PURCHASE OF BROADCAST & COMMUNICATION EQUIPMENTS: Pre- Press equip. For Ministry of Information Hqtrs.	2,000,000		600,000	318,000	
23030127	70460	00110000010102	03101	10721300	PURCHASE OF BROADCAST & COMMUNICATION EQUIPMENTS: Post-Press equip. For Govt. Printing Department	2,000,000		600,000	318,000	
23030127	70460	00110000010102	03101	10721300	PURCHASE OF BROADCAST & COMMUNICATION EQUIPMENTS: Purchase of e-Lib.equip for Lib. Board Mkd	5,000,000		1,000,000	530,000	
23030127	70460	00110000010102	03101	10721300	PURCHASE OF BROADCAST & COMMUNICATION EQUIPMENTS: Purchase of assorted Library Books	2,000,000		600,000	318,000	
23030127	70460	00110000010102	03101	10721300	PURCHASE OF BROADCAST & COMMUNICATION EQUIPMENTS: Production of News & Benue Today	1,000,000		300,000	159,000	
23030127	70460	00110000010102	03101	10721300	PURCHASE OF BROADCAST & COMMUNICATION EQUIPMENTS: Installation of Engei Impacta Machine and procurement of other machinery at BPPC	25,000,000		83,000,000	43,990,000	
23030127	70460	00110000010102	03101	10721300	PURCHASE OF BROADCAST & COMMUNICATION EQUIPMENTS: Bulk purchase of Newsprint for BBPC	5,000,000		400,000	212,000	
23030127	70460	00110000010102	03101	10721300	PURCHASE OF BROADCAST & COMMUNICATION EQUIPMENTS: Communication Gadgets for ICT	1,000,000		300,000	159,000	
23030127	70460	00110000010102	03101	10721300	PURCHASE OF BROADCAST & COMMUNICATION EQUIPMENTS: Purchase of Studio Equipment at Idekpa.			1,000,000	530,000	

23030127	70460	00110000010102	03101	10721300	PURCHASE OF BROADCAST & COMMUNICATION EQUIPMENTS: Establishment of online Benue State Television			48,000,000	25,440,000	
23030127	70460	00110000010102	03101	10721300	PURCHASE OF BROADCAST & COMMUNICATION EQUIPMENTS: Reactivation and overhaul of Radio Benue television			1,100,000,000	100,000,000	
23010109	70452	00150000010104	03101	10721300	PURCHASE OF BOATS: 2 Cruise Speed Boats for Tourism/IGR.	5,000,000		1,000,000	530,000	
23010113	70460	00110000010104	03101	10721300	PURCHASE OF COMPUTERS: 10 NO			1,300,000	889,000	
23010114	70460	00110000010104	03101	10721300	PURCHASE OF PRINTERS:10 NO			1,000,000	530,000	
23010118	70460	00110000010104	03101	10721300	PURCHASE OF SCANNERS			300,000	159,000	
23020127	70460	00110000010102	03101	10721300	PURCHASE OF FAX MACHINE			100,000	53,000	
23010115	70460	00110000010104	03101	10721300	PURCHASE OF PURCHASE OF PHOTOCOPIERS			200,000	106,000	
23010117	70460	00110000010104	03101	10721300	PURCHASE OF SHREDDING MACHINES: 1 NO			110,000	58,300	
23030127	70460	00110000010104	03101	10721300	PURCHASE OF PROJECTORS: Procurement of 4no. Projectors for ICT	1,000,000		200,000	106,000	
23010117	70460	00110000010104	03101	10721300	PURCHASE OF BINDING EQUIPMENT			200,000	106,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS	1,000,000		1,000,000	530,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES	1,000,000		1,000,000	530,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS			500,000	265,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TELEVISION SETS			400,000	212,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS: RADIO SETS			112,493	59,621	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF AIR CONDITIONER			500,000	265,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF REFRIDGERATORS			200,000	106,000	
23020101	70610	00060000010105	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDING: Aminu Isah Cultural/Office Complex.	60,000,000		30,000,000	15,900,000	
23020101	70610	00060000010105	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDING: Completion of NIHOTOUR Study Centre.	20,000,000		10,000,000	5,300,000	
23050101	70850	00020000030105	03101	10721300	RESEARCH & DEVELOPMENT: Research into materials and non-material cultures of the Tiv, Idoma,Iggede and Etulo	1,000,000		100,000	53,000	
23050101	70850	00020000030105	03101	10721300	RESEARCH & DEVELOPMENT: Reproduction of Archival materials from the National Archives in Kaduna	1,000,000		100,000	53,000	
23050101	70850	00080000020105	03101	10721300	RESEARCH & DEVELOPMENT: Tourism Development Plan, Benue Youth Carnival, Benue International Festival, Talent Hunt Carnivals/Celebrations etc.	70,000,000	500,000	25,047,538	13,275,195	
23030127	70460	00110000010104	03101	10721300	BROADCAST RIGHTS: Radio & TV Rights			10,000,000	5,300,000	
					TOTAL CAPITAL EXPENDITURE	925,500,000	175,500,000	1,764,284,231	432,466,642	
								CAPITAL EXPENDITURE	432,466,642	

012300400100 RADIO BENUE CORPORATION										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
21010101	70133	00	02101	01721300	SALARY	317,709,862	282,054,233	313,429,382	313,429,382	
22020101	70133	00	02101	01721300	LOCAL TRAVEL & TRANSPORT: TRAINING	1,155,000	-	1,155,000	304,920	
22020102	70133	00	02101	01721300	LOCAL TRAVEL & TRANSPORT: OTHERS	3,880,400	256,000	3,500,000	924,000	
22020201	70133	00	02101	01721300	ELECTRICITY CHARGES	1,800,000	1,147,000	1,800,000	475,200	
22020301	70133	00	02101	01721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,800,000	596,050			
22020303	70133	00	02101	01721300	NEWSPAPERS	146,300		146,300	38,623	
22020401	70133	00	02101	01721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,280,000	85,800	1,250,000	330,000	
22020402	70133	00	02101	01721300	MAINTENANCE OF OFFICE FURNITURE	140,000	-	140,000	36,960	
22020403	70133	00	02101	01721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,155,000	11,500	1,050,000	277,200	
22020404	70133	00	02101	01721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,250,000	211,550	1,250,000	330,000	
22020405	70133	00	02101	01721300	MAINTENANCE OF PLANTS/GENERATORS	1,600,000	333,000	1,600,000	422,400	
22020406	70133	00	02101	01721300	OTHER MAINTENANCE SERVICES	12,500,000	175,900	2,500,000	660,000	
22020602	70133	00	02101	01721300	OFFICE RENT	420,000		420,000	110,880	
22020703	70133	00	02101	01721300	LEGAL SERVICES	2,448,600	10,000	2,448,600	646,430	
22020801	70133	00	02101	01721300	MOTOR VEHICLE FUEL COST	2,200,000	720,500	2,200,000	580,800	
22020803	70133	00	02101	01721300	PLANT / GENERATOR FUEL COST	15,400,000	16,003,518	15,400,000	4,065,600	
22020901	70133	00	02101	01721300	BANK CHARGES (OTHER THAN INTEREST)	61,600		61,600	16,262	
22021001	70133	00	02101	01721300	REFRESHMENT & MEALS	1,500,000	25,000	1,500,000	396,000	
22021002	70133	00	02101	01721300	HONORARIUM & SITTING ALLOWANCE	2,310,000	-	2,310,000	609,840	
22021003	70133	00	02101	01721300	PUBLICITY & ADVERTISEMENTS	1,850,000	1,124,930	1,850,000	488,400	
22021004	70133	00	02101	01721300	MEDICAL EXPENSES - LOCAL	154,000	-	154,000	40,656	
22021006	70133	00	02101	01721300	POSTAGES & COURIER SERVICES	61,600	48,500	61,600	16,262	
22021007	70133	00	02101	01721300	WELFARE PACKAGES	285,000	164,000	285,000	75,240	
22021008	70133	00	02101	01721300	SUBSCRIPTION TO PROFESSIONAL BODIES	7,700,000	-	1,500,000	396,000	
22021014	70133	00	02101	01721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION			120,000	31,680	
					TOTAL RECURRENT EXPENDITURE	378,807,362	302,967,481	356,131,482	324,702,736	
								PERSONNEL COST	313,429,382	
								OVERHEAD COST	11,273,354	

012301300100 BENUE PRINTING AND PUBLISHING CORPORATION (BPPC)										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
21010101	70131	00	02101	10721300	SALARY	154,950,000	136,471,622	134,040,118	134,040,118	
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000		100,000	26,400	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	165,000	141,500	165,000	43,560	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	100,000	264,000	100,000	26,400	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	110,000	-	110,000	29,040	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	100,000	294,000	100,000	26,400	
22020205	70131	00	02101	10721300	WATER RATES	120,000		120,000	120,000	
22020206	70131	00	02101	10721300	SEWAGE CHARGES	100,000		100,000	26,400	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000	1,111,700	500,000	132,000	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	4,000,000		1,000,000	264,000	
22020306	70131	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	200,000		200,000	52,800	
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING	100,000		100,000	33,000	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000	394,800	200,000	52,800	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	100,000	104,200	100,000	26,400	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000	141,000	200,000	52,800	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000		500,000	132,000	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	500,000	133,000	700,000	184,800	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	500,000		200,000	52,800	
22020501	70131	00	02101	10721300	LOCAL TRAINING	700,000		100,000	26,400	
22020601	70131	00	02101	10721300	SECURITY SERVICES	250,000		100,000	26,400	
22020602	70131	00	02101	10721300	OFFICE RENT	500,000		100,000	26,400	
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	200,000		50,000	13,200	
22020701	70131	00	02101	10721300	FINANCIAL CONSULTING	100,000		100,000	26,400	
22020703	70131	00	02101	10721300	LEGAL SERVICES	100,000		100,000	26,400	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	500,000		500,000	132,000	
22020802	70131	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	800,000		500,000	132,000	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	700,000		500,000	132,000	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	5,000		5,000	1,320	
22020902	70131	00	02101	10721300	INSURANCE PREMIUM	50,000		50,000	13,200	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	300,000		200,000	52,800	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	100,000		100,000	26,400	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	150,000		50,000	13,200	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	100,000		100,000	26,400	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	50,000		50,000	13,200	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000		100,000	26,400	
					TOTAL RECURRENT EXPENDITURE	167,250,000	139,055,822	141,240,118	136,035,838	
								PERSONNEL COST	134,040,118	
								OVERHEAD COST	1,995,720	

012400100100 BUREAU OF INTERNAL AFFAIRS & SPECIAL SERVICES, BIASS										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
21010101	70131	00	02101	10721300	SALARY	73,015,733	79,743,383	54,031,642	54,031,642	
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000	-	1,500,000	1,200,000	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	198,800	2,500,000	2,000,000	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	300,000	-	300,000	240,000	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	200,000	-	200,000	160,000	
22020204	70131	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	120,000	-	120,000	96,000	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	300,000	50,000	600,000	480,000	
22020302	70131	00	02101	10721300	BOOKS	100,000	-	100,000	80,000	
22020303	70131	00	02101	10721300	NEWSPAPERS	162,000	30,000	162,000	129,600	
22020304	70131	00	02101	10721300	MAGAZINES & PERIODICALS	160,000	-	160,000	128,000	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	300,000	212,800	700,000	560,000	
22020306	70131	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	200,000	-	200,000	160,000	
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING	2,000,000	-	2,000,000	1,600,000	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	4,000,000	1,386,000	4,000,000	1,600,000	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	200,000	-	200,000	160,000	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,000,000	-	5,000,000	2,400,000	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	40,000	2,000,000	1,600,000	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	1,000,000	-	1,000,000	800,000	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	10,000	-	10,000	8,000	
22020411	70131	00	02101	10721300	MAINTENANCE OF COMMUNICATION EQUIPMENT	150,000	-	150,000	120,000	
22020501	70131	00	02101	10721300	LOCAL TRAINING	1,540,000	-	1,540,000	1,232,000	
22020601	70131	00	02101	10721300	SECURITY SERVICES	30,000,000	20,113,792	30,000,000	30,000,000	
22020604	70131	00	02101	10721300	SECURITY VOTE: (INCLUDING OPERATIONS)	15,000,000,000	10,060,855,900	12,000,000,000	12,000,000,000	
22020701	70131	00	02101	10721300	FINANCIAL CONSULTING	50,000	-	50,000	40,000	
22020702	70131	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	50,000	-	50,000	40,000	
22020706	70131	00	02101	10721300	SURVEYING SERVICES	30,000,000	18,413,025	20,000,000	4,000,000	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	2,500,000	1,339,375	2,500,000	800,000	
22020802	70131	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	1,232,000	-	1,232,000	400,000	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	1,000,000	80,000	1,000,000	800,000	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	100,000	80,342	50,000	40,000	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	500,000	295,000	500,000	400,000	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	3,000,000	2,800,000	16,000,000	4,000,000	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	200,000	-	385,000	308,000	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	300,000	-	300,000	240,000	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	30,000	-	20,000	16,000	
22021021	70131	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	-	-	20,000,000	4,000,000	
22040109	70131	00	02101	10721300	GRANTS TO COMMUNITIES/NGOs	15,000,000	9,000,000	-	-	
					TOTAL RECURRENT EXPENDITURE	15,187,719,733	10,194,638,417	12,168,560,642	12,113,869,242	
								PERSONNEL COST	54,031,642	
								OVERHEAD COST	12,059,837,600	

012400100100 BUREAU OF INTERNAL AFFAIRS & SPECIAL SERVICES, B.I.A.S.S										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. -Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (2020)
23030122	70540	00030000020106	03101	10721300	REHABILITATION / REPAIRS OF BOUNDARIES: Boundary adjustments between communities in Benue and neighbouring states.			40,000,000	40,000,000	
23010128	70131	00030000020106	03101	10721300	PURCHASE OF SECURITY EQUIPMENT: Security Gadgets			360,000,000	50,000,000	
					TOTAL CAPITAL EXPENDITURE	-	-	400,000,000	90,000,000	
								CAPITAL EXPENDITURE	90,000,000	

011103700100 BENUE STATE MUSLIM PILGRIMS WELFARE BOARD (MPWB)										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
21010101	70131	00	02101	10721300	SALARY	6,363,280	6,343,172	4,708,827	4,708,827	
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	423,500		423,500	338,800	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	1,540,000	401,500	1,540,000	1,232,000	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	154,000	60,000	154,000	123,200	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	231,000	-	231,000	184,800	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	154,000	10,000	154,000	123,200	
22020205	70131	00	02101	10721300	WATER RATES	154,000		154,000	123,200	
22020206	70131	00	02101	10721300	SEWAGE CHARGES	115,500		115,500	92,400	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	385,000	15,000	385,000	308,000	
22020303	70131	00	02101	10721300	NEWSPAPERS	115,500		115,500	92,400	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	231,000		231,000	184,800	
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING	1,540,000		1,540,000	1,232,000	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	385,000		385,000	308,000	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	385,000		385,000	308,000	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	385,000		385,000	308,000	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	385,000		385,000	308,000	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	192,500	250,000	192,500	154,000	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	385,000		385,000	308,000	
22020501	70131	00	02101	10721300	LOCAL TRAINING	154,000		154,000	123,200	
22020601	70131	00	02101	10721300	SECURITY SERVICES	154,000	140,000	500,000	400,000	
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	77,000	10,000	77,000	61,600	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	385,000		385,000	308,000	
22020802	70131	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	100,000		100,000	80,000	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	231,000	30,000	231,000	184,800	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	77,000	592	77,000	61,600	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	1,155,000		1,155,000	800,000	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	3,850,000		3,850,000	800,000	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	154,000		154,000	123,200	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	385,000		385,000	308,000	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	77,000		77,000	61,600	
22021007	70131	00	02101	10721300	WELFARE PACKAGES	200,000	165,000	200,000	160,000	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	150,000		150,000	120,000	
					TOTAL RECURRENT EXPENDITURE	20,673,280	7,425,263	19,364,827	14,029,627	
								PERSONNEL COST	4,708,827	
								OVERHEAD COST	9,320,800	

011103700100 BENUE STATE MUSLIM PILGRIMS WELFARE BOARD (MPWB)										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (2020)
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: BUILDING OF PERMANENT SECRETARIAT	115,000,000		77,500,000	14,935,050	
23030121	70610	00060000010103	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION AND FENCING OF OFFICE COMPLEX.	-		16,000,000	3,083,200	
23010129	70473	00110000010104	03101	10721300	PURCHASE OF INDUSTRIAL EQUIPMENT: Purchase of passport reader machine			2,500,000	481,750	
23010105	70451	00150000010104	03101	10721300	PURCHASE OF MOTOR VEHICLES: PROVISION OF 2 OFFICIAL VEHICLES FOR THE BOARD.	10,000,000				
					TOTAL CAPITAL EXPENDITURE	125,000,000	-	96,000,000	18,500,000	
								CAPITAL EXPENDITURE	18,500,000	

011103800100 CHRISTIAN PILGRIM WELFARE BOARD (CPWB)										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
21010101	70131	00	01101	10721300	SALARY	5,455,167	5,997,827	4,036,824	4,036,824	
22020102	70131	00	01101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	650,000	267,000	650,000	520,000	
22020201	70131	00	01101	10721300	ELECTRICITY CHARGES	200,200	20,000	200,200	160,160	
22020202	70131	00	01101	10721300	TELEPHONE CHARGES	200,200	-	200,200	160,160	
22020203	70131	00	01101	10721300	INTERNET ACCESS CHARGES	385,000	62,000	385,000	308,000	
22020204	70131	00	01101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	100,000	11,700	100,000	50,000	
22020205	70131	00	01101	10721300	WATER RATES	100,100	-	100,100	80,080	
22020206	70131	00	01101	10721300	SEWAGE CHARGES	100,100	-	100,100	80,080	
22020301	70131	00	01101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	770,000	89,900	770,000	616,000	
22020302	70131	00	01101	10721300	BOOKS	100,100	-	100,100	80,080	
22020303	70131	00	01101	10721300	NEWSPAPERS	100,100	-	100,100	80,080	
22020305	70131	00	01101	10721300	PRINTING OF NON SECURITY DOCUMENTS	200,200	19,000	200,200	160,160	
22020309	70131	00	01101	10721300	UNIFORMS & OTHER CLOTHING	2,000,000	-	2,000,000	800,000	
22020401	70131	00	01101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	850,000	191,500	850,000	680,000	
22020402	70131	00	01101	10721300	MAINTENANCE OF OFFICE FURNITURE	600,000	-	600,000	480,000	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,200	58,000	200,200	160,160	
22020404	70131	00	01101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,500	-	500,500	400,400	
22020405	70131	00	01101	10721300	MAINTENANCE OF PLANTS/GENERATORS	800,000	8,800	800,000	640,000	
22020406	70131	00	01101	10721300	OTHER MAINTENANCE SERVICES	500,500	-	500,500	400,400	
22020501	70131	00	01101	10721300	LOCAL TRAINING	400,000	-	400,000	320,000	
22020601	70131	00	01101	10721300	SECURITY SERVICES	300,300	70,000	300,300	240,240	
22020605	70131	00	01101	10721300	CLEANING & FUMIGATION SERVICES	308,000	64,600	308,000	246,400	
22020701	70131	00	01101	10721300	FINANCIAL CONSULTING	2,500,000	-	-	-	
22020709	70131	00	01101	10721300	AUDITING OF ACCOUNTS	-	-	6,000,000	1,600,000	
22020801	70131	00	01101	10721300	MOTOR VEHICLE FUEL COST	800,000	-	800,000	640,000	
22020803	70131	00	01101	10721300	PLANT / GENERATOR FUEL COST	790,000	-	790,000	632,000	
22020901	70131	00	01101	10721300	BANK CHARGES (OTHER THAN INTEREST)	600,000	-	600,000	480,000	
22020904	70131	00	01101	10721300	OTHER CRF BANK CHARGES	450,000	-	450,000	360,000	
22021001	70131	00	01101	10721300	REFRESHMENT & MEALS	1,925,000	-	1,925,000	400,000	
22021002	70131	00	01101	10721300	HONORARIUM & SITTING ALLOWANCE	3,850,000	-	3,850,000	800,000	
22021003	70131	00	01101	10721300	PUBLICITY & ADVERTISEMENTS	100,000	-	100,000	80,000	
22021004	70131	00	01101	10721300	MEDICAL EXPENSES - LOCAL	200,000	-	200,000	160,000	
22021006	70131	00	01101	10721300	POSTAGES & COURIER SERVICES	154,000	-	154,000	123,200	
22021007	70131	00	01101	10721300	WELFARE PACKAGES	2,500,000	-	2,500,000	800,000	
22021008	70131	00	01101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	231,000	-	231,000	184,800	
22021014	70131	00	01101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	160,000	-	160,000	128,000	
					TOTAL RECURRENT EXPENDITURE	29,080,667	6,860,327	31,162,324	17,087,224	
								PERSONNEL COST	4,036,824	
								OVERHEAD COST	13,050,400	

011103800100 CHRISTIAN PILGRIM WELFARE BOARD (CPWB)										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CPWB)
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Office Complex	100,000,000		83,000,000	15,091,000	
23010119	70435	00030000020105	03101	10721300	PURCHASE OF POWER GENERATING SET			5,000,000	909,000	
23010119	70435	00030000020105	03101	10721300	PURCHASE OF POWER GENERATING SET: Generator Set	5,000,000				
					TOTAL CAPITAL EXPENDITURE	105,000,000	-	88,000,000	16,000,000	
								CAPITAL EXPENDITURE	16,000,000	

014000100100 LOCAL GOVERNMENT SERVICE COMMISSION										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
21010101	70131	00	2101	10721300	SALARY	19,392,993	20,433,500	14,350,815	14,350,815	
21020101	70131	00	2101	10721300	NON REGULAR ALLOWANCES	3,568,618				
22020101	70131	00	2101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	385,000	139,250	366,000	96,624	
22020201	70131	00	2101	10721300	ELECTRICITY CHARGES	2,695,000	100,000	2,695,000	711,480	
22020202	70131	00	2101	10721300	TELEPHONE CHARGES	96,250	-	96,250	25,410	
22020203	70131	00	2101	10721300	INTERNET ACCESS CHARGES	526,680	160,000	626,630	165,430	
22020204	70131	00	2101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	92,400	-	92,400	24,394	
22020205	70131	00	2101	10721300	WATER RATES	77,000	51,000	77,000	20,328	
22020301	70131	00	2101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	616,000	-	616,000	162,624	
22020303	70131	00	2101	10721300	NEWSPAPERS	61,600	-	61,600	21,542	
22020305	70131	00	2101	10721300	PRINTING OF NON SECURITY DOCUMENTS	616,000	588,260	616,000	162,624	
22020401	70131	00	2101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000	233,340	1,000,000	264,000	
22020402	70131	00	2101	10721300	MAINTENANCE OF OFFICE FURNITURE	77,000	25,000	77,000	20,328	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	77,000	-	77,000	20,328	
22020405	70131	00	2101	10721300	MAINTENANCE OF PLANTS/GENERATORS	346,500	23,310	345,000	91,080	
22020411	70131	00	2101	10721300	MAINTENANCE OF COMMUNICATION EQUIPMENT	38,500	-	38,500	10,164	
22020501	70131	00	2101	10721300	LOCAL TRAINING	1,500,000	172,851,521	394,003,772	345,703,042	
22020601	70131	00	2101	10721300	SECURITY SERVICES	100,000	-	100,000	26,400	
22020605	70131	00	2101	10721300	CLEANING & FUMIGATION SERVICES	462,000	60,690	482,000	127,248	
22020801	70131	00	2101	10721300	MOTOR VEHICLE FUEL COST	546,700	-	546,700	144,329	
22020803	70131	00	2101	10721300	PLANT / GENERATOR FUEL COST	385,000	58,750	385,000	101,640	
22020901	70131	00	2101	10721300	BANK CHARGES (OTHER THAN INTEREST)	19,250	-	19,250	5,082	
22021001	70131	00	2101	10721300	REFRESHMENT & MEALS	770,000	298,150	770,000	203,280	
22021003	70131	00	2101	10721300	PUBLICITY & ADVERTISEMENTS	154,000	22,000	154,000	40,656	
22021004	70131	00	2101	10721300	MEDICAL EXPENSES - LOCAL	308,000	-	308,000	81,312	
22021006	70131	00	2101	10721300	POSTAGES & COURIER SERVICES	15,400	-	15,400	4,066	
22021008	70131	00	2101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	154,000	-	154,000	40,656	
TOTAL RECURRENT EXPENDITURE						34,080,891	195,044,771	418,093,317	362,624,882	
								PERSONNEL COST	14,350,815	
								OVERHEAD COST	348,274,067	

014000100100 LOCAL GOVERNMENT SERVICE COMMISSION										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Renovation of office premises			17,777,088	7,644,148	
23010113	70460	00110000010102	03101	10721300	PURCHASE OF COMPUTERS	10,000,000		8,000,000	3,440,000	
23010114	70460	00110000010102	03101	10721300	PURCHASE OF PRINTERS	300,000		240,000	103,200	
23010118	70460	00110000010102	03101	10721300	PURCHASE OF SCANNERS	60,000		48,000	20,640	
TOTAL CAPITAL EXPENDITURE						10,360,000	-	26,065,088	11,207,988	
								CAPITAL EXPENDITURE	11,207,988	

014000100100 LOCAL GOVERNMENT AUDIT DEPARTMENT										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
21010101	70131	00	02101	10721300	SALARY	78,900,000	38,607,325	58,386,000	58,386,000	
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	1,660,000	500,000	1,000,000	264,000	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	1,900,000		900,000	237,600	
22020204	70131	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	40,000		200,000	52,800	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,310,000	1,305,000	300,000	79,200	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	300,000		300,000	79,200	
22020313	70131	00	02101	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	312,000		300,000	79,200	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,349,200		1,000,000	264,000	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000	35,000	415,000	109,560	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	350,000		350,000	92,400	
22020501	70131	00	02101	10721300	LOCAL TRAINING	1,300,000	1,305,000	1,000,000	264,000	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	500,000		300,000	79,200	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	130,000		130,000	34,320	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	30,800		30,800	8,131	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	250,000	145,000	250,000	7,920	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	80,000	80,000	30,000	79,200	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	800,000		300,000	13,200	
22021008	70131	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	250,000		50,000	16,500	
TOTAL RECURRENT EXPENDITURE						89,962,000	41,977,325	65,241,800	60,146,431	
								PERSONNEL COST	58,386,000	
								OVERHEAD COST	1,760,431	

014000100100 LOCAL GOVERNMENT AUDIT DEPARTMENT										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (2020)
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDING			64,000	33,920	
23010113	70460	00110000010102	03101	10721300	PURCHASE OF COMPUTERS			2,520,000	1,335,600	
23010114	70460	00110000010102	03101	10721300	PURCHASE OF PRINTERS	158,000		1,176,000	623,280	
23010115	70460	00110000010102	03101	10721300	PURCHASE OF PHOTOCOPIERS	250,000		240,000	127,200	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TELEVISION SETS	480,000		480,000	254,400	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF AIR CONDITIONER	50,000		960,000	508,800	
TOTAL CAPITAL EXPENDITURE						938,000	-	5,440,000	2,883,200	
								CAPITAL EXPENDITURE	2,883,200	

014000100100 OFFICE OF THE AUDITOR GENERAL OF THE STATE										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
21010101	70133	00	02101	10721300	SALARY	148,801,614	146,584,665	110,113,194	147,572,678	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	3,279,564	3,261,000	3,279,564	865,805	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	130,900	115,287	130,900	34,558	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	15,400	5,000	15,400	4,066	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	38,500	10,000	38,500	10,164	
22020204	70133	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	243,936	228,000	243,936	64,399	
22020205	70133	00	02101	10721300	WATER RATES	115,500	83,250	115,500	30,492	
22020206	70133	00	02101	10721300	SEWAGE CHARGES	38,500	5,000	38,500	10,164	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,155,000	835,700	1,155,000	304,920	
22020302	70133	00	02101	10721300	BOOKS	154,000	136,000	154,000	40,656	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS	123,200	49,255	123,200	32,525	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	38,500	19,500	38,500	10,164	
22020306	70133	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	1,540,000	1,497,000	40,000	10,560	
22020313	70133	00	02101	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	8,500,000	8,500,000	10,000,000	800,000	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,540,000	1,522,500	1,540,000	406,560	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	115,500	50,000	115,500	30,492	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	77,000	29,000	77,000	20,328	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	77,000	56,500	77,000	20,328	
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES	231,000	219,500	231,000	60,984	
22020501	70133	00	02101	10721300	LOCAL TRAINING	15,000,000	-	15,000,000	800,000	
22020602	70133	00	02101	10721300	OFFICE RENT	462,000	243,400	462,000	121,968	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	77,000	30,000	77,000	20,328	
22020701	70133	00	02101	10721300	FINANCIAL CONSULTING	30,000,000	-	30,000,000	1,600,000	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	462,000	461,000	462,000	121,968	
22020802	70133	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	154,000	142,000	154,000	40,656	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	77,000	33,600	77,000	20,328	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	154,000	104,400	154,000	40,656	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	77,000	20,000	77,000	20,328	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	1,200,000	1,050,000	1,200,000	316,800	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	38,500	37,700	38,500	10,164	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	885,000	879,000	885,000	233,640	
					TOTAL RECURRENT EXPENDITURE	214,801,614	166,208,257	176,113,194	153,676,678	
								PERSONNEL COST	147,572,678	
								OVERHEAD COST	6,104,000	

014000100100 OFFICE OF THE AUDITOR GENERAL OF THE STATE										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (2020)
23010114	70460	00110000010102	03101	10721300	PURCHASE OF PRINTERS	300,000		240,000	103,200	
23010115	70460	00110000010102	03101	10721300	PURCHASE OF PHOTOCOPIERS	450,000		350,000	154,800	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CHAIRS	250,000		200,000	86,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TABLES	450,000		360,000	154,800	
TOTAL CAPITAL EXPENDITURE						1,450,000	-	1,160,000	498,800	
								CAPITAL EXPENDITURE	498,800	

011101300100 OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT (SSG)										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
21010101	70131	00	02101	10721300	SALARY	839,132,343	901,437,237	620,957,934	620,957,934	
21020101	70131	00	02101	10721300	NON REGULAR ALLOWANCES	500,000,000	118,309,009	185,000,000	185,000,000	
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	3,850,000	3,649,400	3,600,000	2,880,000	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000	5,153,000	3,000,000	2,400,000	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	1,155,000	260,000			
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	1,155,000	49,050	200,000	160,000	
22020204	70131	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	38,500	-			
22020205	70131	00	02101	10721300	WATER RATES	77,000	-			
22020206	70131	00	02101	10721300	SEWAGE CHARGES	19,250	-			
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,080,000	3,059,500	2,500,000	2,000,000	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	770,000	483,000	800,000	640,000	
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING	38,500	-	20,000	16,000	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,310,000	2,310,000	3,000,000	2,400,000	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	1,155,000	133,900	700,000	560,000	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	770,000	55,000	770,000	616,000	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	770,000	-	1,500,000	1,200,000	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	1,155,000	666,000	1,000,000	800,000	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	5,000,000	270,000	5,000,000	10,078,000	
22020501	70131	00	02101	10721300	LOCAL TRAINING	3,000,000	486,800	600,000	480,000	
22020601	70131	00	02101	10721300	SECURITY SERVICES	1,540,000	1,442,000	1,500,000	1,200,000	
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	231,000	-	100,000	80,000	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	3,850,000	3,786,810	3,500,000	2,800,000	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	6,000,000	5,726,900	4,500,000	3,600,000	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	770,000	28,919	770,000	616,000	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	7,700,000	7,700,000	4,000,000	3,200,000	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	500,000,000	292,467,000	500,000,000	160,000,000	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	154,000	154,000	2,000,000	1,600,000	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	462,000	460,660	500,000	400,000	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	38,500	-	20,000	16,000	
22021007	70131	00	02101	10721300	WELFARE PACKAGES: (welfare package/Benuue State Social Investment Programme)	7,700,000	-	50,000,000	40,000,000	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	154,000	150,000	154,000	123,200	
22021021	70131	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	400,000,000	265,350,000	350,000,000	80,000,000	
					TOTAL RECURRENT EXPENDITURE	2,312,075,093	1,613,588,185	1,745,691,934	1,123,823,134	
								PERSONNEL COST	805,957,934	
								OVERHEAD COST	317,865,200	

011101300100 OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT (SSG)										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (2020)
23030121	70610	00030000020106	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Further Renovation work at Exco Secretariat	10,196,000		8,156,800	8,156,800	
23030121	70610	00030000020106	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of Cabinet office	10,000,000		16,000,000	16,000,000	
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Land scaping of Cabinet office	5,000,000		4,000,000	4,000,000	
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Provision of 1 No. Office Block	10,000,000		8,000,000	8,000,000	
23030121	70610	00030000020106	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of Special Adviser's Office.	10,000,000		8,000,000	8,000,000	
23010128	70610	00060000010105	03101	10721300	PURCHASE OF SECURITY EQUIPMENT: Construction of Fence, Gate and Gate House	5,000,000		4,000,000	4,000,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CHAIRS: Furnishing of Cabinet Office with Chairs	10,000,000		8,000,000	8,000,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TABLES: For EXCO secretariat			2,000,000	2,000,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SHELVES: Library Shelves for B/S Exco Archives	10,000,000		10,000,000	10,000,000	
23010112	70131	00030000020106	03101	10721300	AIR CONDITIONER: 8 NOs AC for EXCO secretariat			1,600,000	1,600,000	
23010112	70460	00110000010104	03101	10721300	PURCHASE OF COMPUTERS: (1 No) Laptops			3,200,000	3,200,000	
23010122	70133	00040000030104	03101	10721300	PURCHASE OF HEALTH / MEDICAL EQUIPMENT: Provision of personal protection supplies for non-civil service public offices and residences Against COVID-19				55,000,000	CR15
					TOTAL CAPITAL EXPENDITURE	70,196,000	-	72,956,800	127,956,800	
								CAPITAL EXPENDITURE	127,956,800	

011101300200 BUREAU OF POLITICAL-SSG										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	770,000	45,000	100,000	80,000	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	1,540,000	-	200,000	160,000	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,155,000	113,000	1,155,000	400,000	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	231,000	-	100,000	80,000	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	385,000	293,000	100,000	80,000	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	231,000	65,000	100,000	80,000	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	38,500	-	20,000	16,000	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	77,000	-	77,000	61,600	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	77,000	-	50,000	40,000	
22020501	70131	00	02101	10721300	LOCAL TRAINING	1,155,000	-	5,000,000	800,000	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	924,000	344,000	400,000	320,000	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	184,800	110,000	50,000	40,000	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	231,000	50,000	100,000	80,000	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	1,078,000	-	100,000	80,000	
22021007	70131	00	02101	10721300	WELFARE PACKAGES	2,310,000	-	100,000	80,000	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	77,000	50,000	77,000	61,600	
					TOTAL RECURRENT EXPENDITURE	10,464,300	1,070,000	7,729,000	2,459,200	
								PERSONNEL COST	-	
								OVERHEAD COST	2,459,200	

011101300200 BUREAU OF POLITICAL-SSG										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23030121	70610	00030000020106	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of Liaison Office Abuja	5,000,000		4,000,000	4,000,000	
23030121	70610	00030000020106	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of Liaison Office Abuja/Gov's Lodge, Kaduna	5,000,000		4,000,000	4,000,000	
23030121	70610	00030000020106	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of Liaison Office Lagos	5,000,000		4,000,000	4,000,000	
23020127	70460	00110000010102	03101	10721300	BROADCAST & COMMUNICATION EQUIPMENTS: Provision off ICT Centre/Library	2,000,000		400,000	400,000	
23010113	70460	00110000010102	03101	10721300	PURCHASE OF COMPUTERS: Provision of Computers	300,000		240,000	240,000	
23010114	70460	00110000010102	03101	10721300	PURCHASE OF PRINTERS: Provision of Heavy Duty HP Laserjet Printers	200,000		160,000	160,000	
23020127	70460	00110000010102	03101	10721300	PURCHASE OF FAX MACHINE: Provision of Fax Machine	100,000		80,000	80,000	
23010115	70460	00110000010102	03101	10721300	PURCHASE OF PHOTOCOPIERS: Provision of Heavy Duty Sharp Copier	300,000		240,000	240,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CHAIRS: Furnishing of Office with Assorted Chairs	300,000		240,000	240,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TABLES: Furnishing of Office with Assorted tables/Desks	1,000,000		400,000	400,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SAFES/ FILE CABINETS/ CUPBOARDS: Furnishing of Office with Assorted Safes, File Cabinet, Cupboards etc	300,000		240,000	240,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF AIR CONDITIONER: Provision of Air Conditioners to Various Offices	300,000		240,000	240,000	
					TOTAL CAPITAL EXPENDITURE	19,800,000	-	14,240,000	14,240,000	
								CAPITAL EXPENDITURE	14,240,000	

011101300300 BUREAU OF RESEARCH AND POLICY ANALYSIS (REPA) - SSG										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)Items
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	231,000	100,000	100,000	80,000	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000		100,000	80,000	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	385,000		100,000	80,000	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,155,000	393,500	100,000	80,000	
22020302	70133	00	02101	10721300	BOOKS	77,000		10,000	8,000	
22020303	70133	00	02101	10721300	NEWSPAPERS	77,000		77,000	61,600	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	77,000	44,000	50,000	40,000	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	385,000	55,000	100,000	80,000	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	231,000		50,000	40,000	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	462,000		50,000	40,000	
22020501	70133	00	02101	10721300	LOCAL TRAINING	231,000		100,000	80,000	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	385,000	252,500	200,000	160,000	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	385,000	105,000	100,000	80,000	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	308,000		100,000	80,000	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	38,500		20,000	16,000	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	77,000	50,000	20,000	16,000	
					TOTAL RECURRENT EXPENDITURE	5,004,500	1,000,000	1,277,000	1,021,600	
								PERSONNEL COST	-	
								OVERHEAD COST	1,021,600	

011101300300 BUREAU OF RESEARCH AND POLICY ANALYSIS (REPA) - SSG										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020127	70460	00110000010102	03101	10721300	CONSTRUCTION OF ICT INFRASTRUCTURES: ICT Centre/Library	1,000,000		800,000	800,000	
					TOTAL CAPITAL EXPENDITURE	1,000,000	-	800,000	800,000	
								CAPITAL EXPENDITURE	800,000	

011101700100 OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT - (EXCO)										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	115,000				
22020204	70133	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	115,000		115,000	92,000	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,695,000	1,800,700	2,695,000	560,000	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	770,000	142,285	770,000	616,000	
22020306	70133	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	1,540,000		1,540,000	1,232,000	
22020309	70133	00	02101	10721300	UNIFORMS & OTHER CLOTHING			500,000	400,000	
22020311	70133	00	02101	10721300	FOOD STUFF / CATERING MATERIALS SUPPLIES	770,000		770,000	616,000	
22020312	70133	00	02101	10721300	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS				1,925,000	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	770,000	45,000	770,000	616,000	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	385,000	56,000	385,000	308,000	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	385,000		385,000	308,000	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	385,000		1,000,000	800,000	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	154,000		154,000	123,200	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	770,000	940,315	770,000	616,000	
22020802	70133	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	385,000		385,000	308,000	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST		194,000			
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	15,400,000	9,369,700	15,400,000	8,000,000	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	1,700,000	1,305,000	1,700,000	1,360,000	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	385,000		385,000	308,000	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	77,000	150,000	77,000	61,600	
					TOTAL RECURRENT EXPENDITURE	26,686,000	14,003,000	27,801,000	18,249,800	
								PERSONNEL COST	-	
								OVERHEAD COST	18,249,800	

011102100200 LIAISON OFFICE LAGOS										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000	1,598,000	1,000,000	264,000	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	1,760,000	2,500,000	660,000	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	184,800	471,000	184,800	720,000	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	200,100	189,000	200,100	52,826	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	123,200	100,000	123,200	32,525	
22020205	70133	00	02101	10721300	WATER RATES	654,000	395,700	303,600	80,150	
22020206	70133	00	02101	10721300	SEWAGE CHARGES	146,200	150,000	146,200	38,597	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,455,000	1,108,850	1,455,000	384,120	
22020302	70133	00	02101	10721300	BOOKS	38,500	-	38,500	10,164	
22020303	70133	00	02101	10721300	NEWSPAPERS	61,600	104,250	61,600	16,262	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS	15,400	25,000	15,400	4,066	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	477,000	440,000	200,000	52,800	
22020306	70133	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	600,000	162,000	200,000	52,800	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,755,000	2,556,043	2,000,000	528,000	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	308,000	462,000	308,000	81,312	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	785,000	606,800	785,000	207,240	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	215,600	209,500	215,600	56,918	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	154,000	143,000	154,000	40,656	
22020501	70133	00	02101	10721300	LOCAL TRAINING	231,000	358,000	231,000	60,984	
22020601	70133	00	02101	10721300	SECURITY SERVICES	77,000	144,000	100,000	26,400	
22020603	70133	00	02101	10721300	RESIDENTIAL RENT	-	-	4,000,000	1,056,000	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	17,000	17,000	30,000	7,920	
22020606	70133	00	02101	10721300	LAND USE CHARGES	3,200,000	-	-	-	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	1,886,000	2,677,949	1,886,000	497,904	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	250,000	50,000	150,000	39,600	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	15,400	11,978	15,400	4,066	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	154,000	152,050	154,000	40,656	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	154,000	130,000	154,000	40,656	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	693,000	261,380	693,000	182,952	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	250,000	222,500	250,000	66,000	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	454,000	454,000	454,000	119,856	
22021008	70133	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	454,000	510,000	254,000	67,056	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	150,000	270,000	150,000	39,600	
					TOTAL RECURRENT EXPENDITURE	18,158,800	15,740,000	18,412,400	5,532,086	
								PERSONNEL COST	-	
								OVERHEAD COST	5,532,086	

011102100300 BENUE STATE LIAISON OFFICE, KADUNA										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	385,000	306,000	200,000	52,800	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	1,101,000	1,000,000	264,000	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	150,000	265,000	150,000	39,600	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	50,000	-	50,000	13,200	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	200,000	208,000	200,000	52,800	
22020205	70133	00	02101	10721300	WATER RATES	385,000	462,100	200,000	52,800	
22020206	70133	00	02101	10721300	SEWAGE CHARGES	154,000	180,000	154,000	40,656	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000	1,731,500	1,000,000	2,682,000	
22020303	70133	00	02101	10721300	NEWSPAPERS	50,000	50,000	50,000	13,200	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	150,000	150,000	150,000	39,600	
22020309	70133	00	02101	10721300	UNIFORMS & OTHER CLOTHING	50,000	-	50,000	13,200	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000	2,509,000	1,000,000	264,000	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	200,000	115,000	200,000	52,800	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000	-	200,000	52,800	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	150,000	375,000	150,000	39,600	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	100,000	70,000	100,000	26,400	
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES	150,000	100,000	150,000	39,600	
22020501	70133	00	02101	10721300	LOCAL TRAINING	385,000	91,900	200,000	52,800	
22020601	70133	00	02101	10721300	SECURITY SERVICES	300,000	60,000	200,000	52,800	
22020603	70133	00	02101	10721300	RESIDENTIAL RENT	3,000,000	-	3,000,000	792,000	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	200,000	247,000	200,000	52,800	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	1,100,000	1,077,400	1,100,000	290,400	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	200,000	140,000	200,000	52,800	
22020806	70133	00	02101	10721300	COOKING GAS/FUEL COST	77,000	-	77,000	20,328	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	100,000	32,958	100,000	26,400	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	462,000	900,000	250,000	66,000	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	200,000	-	200,000	52,800	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	300,000	174,500	200,000	52,800	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	77,000	20,500	77,000	20,328	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	77,000	79,600	77,000	20,328	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	77,000	70,000	77,000	20,328	
					TOTAL RECURRENT EXPENDITURE	11,929,000	10,516,458	10,962,000	5,311,968	
								PERSONNEL COST	-	
								OVERHEAD COST	5,311,968	

011102100300 BENUE STATE LIAISON OFFICE, KADUNA										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23010128	70610	00060000010105	03101	10721300	PURCHASE OF SECURITY EQUIPMENT: INTERNAL SECURITY FENCE	2,500,000		2,000,000	2,000,000	
23020116	70520	00090000010103	03101	10721300	SEWAGE/ DRAINAGE NETWORK: (DRAINAGE AND EROSION CONTROL)	3,000,000		2,400,000	2,400,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES (FURNISHING OF LIAISON OFFICE)	3,000,000		2,400,000	2,400,000	
TOTAL CAPITAL EXPENDITURE						8,500,000	-	6,800,000	6,800,000	
								CAPITAL EXPENDITURE	6,800,000	

011102100400 BENUE STATE LIAISON OFFICE, ABUJA										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	1,200,000	-	1,200,000	316,800	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000	1,380,000	3,000,000	792,000	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	2,200,000	1,994,000	2,200,000	580,800	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	400,000	-	400,000	105,600	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	1,200,000	341,000	1,200,000	316,800	
22020204	70133	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	1,500,000	1,152,000	1,500,000	396,000	
22020205	70133	00	02101	10721300	WATER RATES	1,000,000	-	1,000,000	264,000	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	4,000,000	86,000	4,000,000	1,056,000	
22020303	70133	00	02101	10721300	NEWSPAPERS	500,000	-	500,000	132,000	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS	200,000	-	200,000	52,800	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	3,000,000	70,000	3,000,000	792,000	
22020311	70133	00	02101	10721300	FOOD STUFF / CATERING MATERIALS SUPPLIES	26,000,000	23,500			
22020312	70133	00	02101	10721300	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	1,000,000				
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	25,000,000	7,683,085	25,000,000	1,600,000	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	400,000	30,719,500	400,000		
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	12,000,000	5,179,705	12,000,000	3,168,000	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,500,000		1,500,000	396,000	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	3,000,000		3,000,000	792,000	
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES	9,500,000				
22020601	70133	00	02101	10721300	SECURITY SERVICES	2,200,000		2,200,000	580,800	
22020603	70133	00	02101	10721300	RESIDENTIAL RENT	30,000,000	47,300,000	47,000,000	2,400,000	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	4,500,000	-	4,500,000	1,188,000	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	12,000,000	8,501,672	6,000,000	1,584,000	
22020802	70133	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	4,000,000	-			
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	6,000,000	6,197,815	4,000,000	1,056,000	
22020806	70133	00	02101	10721300	COOKING GAS/FUEL COST	2,000,000	114,000	2,000,000	528,000	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	300,000	139,393	300,000	79,200	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	10,000,000	15,080,000	29,000,000	528,000	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	2,000,000	602,000	2,000,000	132,000	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	500,000	-	500,000	132,000	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	500,000	244,200	500,000	316,800	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	5,000,000	240,000	1,200,000	132,000	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	500,000	400,000	500,000	165,000	
					TOTAL RECURRENT EXPENDITURE	176,100,000	127,447,870	159,800,000	19,582,600	
								PERSONNEL COST	-	
								OVERHEAD COST	19,582,600	

011102100500 BUREAU OF ARCHIVES RESEARCH AND DOCUMENTATION										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70133	00	02101	10721300	SALARY	18,018,287	21,364,528	13,333,532	20,690,866	
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	1,540,000	541,900	1,540,000	406,560	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	1,155,000	120,000	1,155,000	304,920	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	154,000	4,500	154,000	40,656	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	46,200	-	46,200	12,197	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	385,000	300,000	385,000	101,640	
22020205	70133	00	02101	10721300	WATER RATES	92,400	30,000	92,400	24,394	
22020206	70133	00	02101	10721300	SEWAGE CHARGES	154,000	-	154,000	40,656	
22020210	70133	00	02101	10721300	SOFTWARE CHARGES/ LICENCE RENEWAL	385,000	-	385,000	101,640	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	770,000	418,050	770,000	203,280	
22020302	70133	00	02101	10721300	BOOKS	385,000	-	385,000	101,640	
22020303	70133	00	02101	10721300	NEWSPAPERS	308,000	181,450	308,000	81,312	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS	154,000	-	154,000	40,656	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	385,000	222,600	385,000	101,640	
22020306	70133	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	385,000	-	385,000	101,640	
22020307	70133	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES	77,000	-	77,000	20,328	
22020308	70133	00	02101	10721300	FIELD & CAMPING MATERIALS SUPPLIES	308,000	-	308,000	81,312	
22020309	70133	00	02101	10721300	UNIFORMS & OTHER CLOTHING	115,500	-	115,500	30,492	
22020310	70133	00	02101	10721300	TEACHING AIDS / INSTRUCTION MATERIALS	115,500	-	115,500	30,492	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	770,000	76,500	770,000	203,280	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	154,000	94,500	154,000	40,656	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	385,000	177,000	385,000	101,640	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	385,000	11,000	385,000	101,640	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	385,000	-	385,000	101,640	
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES	154,000	6,000	154,000	40,656	
22020411	70133	00	02101	10721300	MAINTENANCE OF COMMUNICATION EQUIPMENT	154,000	-	-	-	
22020601	70133	00	02101	10721300	SECURITY SERVICES	277,200	-	277,200	73,181	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	154,000	10,000	154,000	40,656	
22020701	70133	00	02101	10721300	FINANCIAL CONSULTING	1,540,000	-	1,540,000	406,560	
22020702	70133	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	385,000	-	385,000	101,640	
22020703	70133	00	02101	10721300	LEGAL SERVICES	231,000	-	231,000	60,984	
22020705	70133	00	02101	10721300	ARCHITECTURAL SERVICES	385,000	-	385,000	101,640	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	385,000	66,000	385,000	101,640	
22020802	70133	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	154,000	-	154,000	40,656	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	385,000	-	385,000	101,640	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	77,000	98	77,000	20,328	
22020902	70133	00	02101	10721300	INSURANCE PREMIUM	385,000	-	385,000	101,640	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	192,500	30,000	192,500	50,820	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	385,000	40,000	385,000	101,640	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	154,000	40,000	154,000	40,656	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	385,000	30,000	385,000	101,640	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	38,500	-	38,500	10,164	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	385,000	100,000	385,000	101,640	
22021008	70133	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	231,000	-	231,000	60,984	
22021021	70133	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	231,000	-	231,000	60,984	
					TOTAL RECURRENT EXPENDITURE	33,680,087	23,864,126	28,841,332	24,784,925	
								PERSONNEL COST	20,690,866	
								OVERHEAD COST	4,094,059	

011102100500 BUREAU OF ARCHIVES RESEARCH AND DOCUMENTATION										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23010124	70970	00020000030105	03101	10721300	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: SCHOLASTIC MATERIALS	3,000,000	1,710,000	3,000,000	1,290,000	
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Building / Maintenance of BARD HQTRS	10,000,000		21,000,000	9,030,000	
23010119	70435	00030000020105	03101	10721300	PURCHASE OF POWER GENERATING SETS	1,000,000		500,000	215,000	
23010113	70460	00110000010102	03101	10721300	PURCHASE OF COMPUTERS	500,000		500,000	215,000	
23010114	70460	00110000010102	03101	10721300	PURCHASE OF PRINTERS	300,000		300,000	129,000	
23010118	70460	00110000010102	03101	10721300	PURCHASE OF SCANNERS	300,000		200,000	86,000	
23010115	70460	00110000010102	03101	10721300	PURCHASE OF PHOTOCOPIERS	500,000		500,000	215,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CHAIRS	500,000		500,000	215,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TABLES	500,000		500,000	215,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SAFES/ FILE CABINETS/ CUPBOARDS	200,000		280,000	120,400	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TELEVISION SETS	100,000		100,000	43,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF AIR CONDITIONER	500,000		500,000	215,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SHELVES	500,000		500,000	215,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF REFRIDGERATORS	200,000		200,000	86,000	
TOTAL CAPITAL EXPENDITURE						18,100,000	1,710,000	28,580,000	12,289,400	
								CAPITAL EXPENDITURE	12,289,400	

011100800100 BENUE STATE EMERGENCY MANAGEMENT AGENCY (BENSEMA)										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY	2,100,000	1,733,288	1,554,000	1,554,000	
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	400,000	-	400,000	105,600	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	360,000		360,000	95,040	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	129,600		129,600	34,214	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	400,000	50,000	400,000	105,600	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	160,000	-	160,000	42,240	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	100,000	50,000	100,000	26,400	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	50,000	50,000	50,000	13,200	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	10,000	-	10,000	2,640	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	100,000	-	100,000	26,400	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	40,000	-	40,000	10,560	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	5,000	-	5,000	1,320	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	100,000	-	100,000	26,400	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	5,400	-	5,400	1,426	
22080101	70131	00	02101	10721300	TRANSFERS - PAYMENT TO UNEMPLOYED					
22080102	70131	00	02101	10721300	TRANSFERS - PAYMENT TO AGED/VULNERABLE GROUP: COVID-19 protective and relief materials for Internally Displaced Persons (IDPs)				110,000,000	CR3
TOTAL RECURRENT EXPENDITURE						3,960,000	1,883,288	3,414,000	112,045,040	
								PERSONNEL COST	1,554,000	
								OVERHEAD COST	110,491,040	

011100800100 BENUE STATE EMERGENCY MANAGEMENT AGENCY (BENSEMA)										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec.2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23050101	70131	00030000020106	03101	10721300	SERVICE CONCESSION ASSETS (PPP): (Relief Materials/ Camp Management)	300,000,000	-	40,000,000	21,200,000	
23050101	70131	00030000020106	03101	10721300	GOODWILL (ACQUIRED): (Rehabilitation of IDPs)	30,000,000	30,000,000	8,000,000	4,240,000	
TOTAL CAPITAL EXPENDITURE						330,000,000	30,000,000	48,000,000	25,440,000	
								CAPITAL EXPENDITURE	25,440,000	

014800100100 BENUUE STATE INDEPENDENT ELECTORAL COMMISSION (BSIEC)										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	71033	00	01100	10721300	SALARY	198,411,213	193,606,533	215,542,943	215,542,943	
22020101	71033	00	01100	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	12,320,000	135,000	35,020,000	35,020,000	
22020102	71033	00	01100	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	22,700,000	-	12,320,000	12,320,000	
22020201	71033	00	01100	10721300	ELECTRICITY CHARGES	770,000	446,000	1,770,000	1,770,000	
22020202	71033	00	01100	10721300	TELEPHONE CHARGES	616,000	-	1,616,000	1,616,000	
22020203	71033	00	01100	10721300	INTERNET ACCESS CHARGES	1,540,000	37,000	1,540,000	1,540,000	
22020205	71033	00	01100	10721300	WATER RATES	385,000	-	385,000	385,000	
22020206	71033	00	01100	10721300	SEWAGE CHARGES	154,000	-	154,000	154,000	
22020210	71033	00	01100	10721300	SOFTWARE CHARGES/ LICENCE RENEWAL	1,540,000	-	1,540,000	1,540,000	
22020301	71033	00	01100	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,850,000	3,137,717	3,850,000	3,850,000	
22020302	71033	00	01100	10721300	BOOKS	1,925,000	-	1,925,000	1,925,000	
22020303	71033	00	01100	10721300	NEWSPAPERS	77,000	-	77,000	77,000	
22020304	71033	00	01100	10721300	MAGAZINES & PERIODICALS	154,000	-	154,000	154,000	
22020305	71033	00	01100	10721300	PRINTING OF NON SECURITY DOCUMENTS	130,000,000	7,345,000	200,000,000	200,000,000	
22020306	71033	00	01100	10721300	PRINTING OF SECURITY DOCUMENTS	600,000,000	-	500,000,000	500,000,000	
22020308	71033	00	01100	10721300	FIELD & CAMPING MATERIALS SUPPLIES	2,310,000	-	2,310,000	2,310,000	
22020309	71033	00	01100	10721300	UNIFORMS & OTHER CLOTHING	770,000	-	770,000	770,000	
22020312	71033	00	01100	10721300	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	-	-	5,000,000	5,000,000	
22020313	71033	00	01100	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)/ APPROPRIATION/ELECTORAL MATTERS	-	-	5,000,000	5,000,000	
22020401	71033	00	01100	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	11,550,000	5,038,210	11,550,000	11,550,000	
22020402	71033	00	01100	10721300	MAINTENANCE OF OFFICE FURNITURE	1,540,000	200,000	1,540,000	1,540,000	
22020403	71033	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,540,000	482,250	1,540,000	1,540,000	
22020404	71033	00	01100	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	385,000	185,000	385,000	385,000	
22020405	71033	00	01100	10721300	MAINTENANCE OF PLANTS/GENERATORS	2,310,000	85,000	2,310,000	2,310,000	
22020406	71033	00	01100	10721300	OTHER MAINTENANCE SERVICES	2,410,000	-	2,310,000	2,310,000	
22020411	71033	00	01100	10721300	MAINTENANCE OF COMMUNICATION EQUIPMENT	1,540,000	-	1,540,000	1,540,000	
22020412	71033	00	01100	10721300	MAINTENANCE OF MARKETS/PUBLIC PLACES	-	-	21,175,000	21,175,000	
22020501	71033	00	01100	10721300	LOCAL TRAINING	90,518,600	-	140,518,600	140,518,600	
22020601	71033	00	01100	10721300	SECURITY SERVICES	29,350,000	775,000	29,350,000	29,350,000	
22020602	71033	00	01100	10721300	OFFICE RENT	3,850,000	-	11,500,000	11,500,000	
22020605	71033	00	01100	10721300	CLEANING & FUMIGATION SERVICES	1,540,000	10,000	1,540,000	1,540,000	
22020701	71033	00	01100	10721300	FINANCIAL CONSULTING	385,000	-	3,385,000	3,385,000	
22020702	71033	00	01100	10721300	INFORMATION TECHNOLOGY CONSULTING	1,540,000	-	1,540,000	1,540,000	
22020703	71033	00	01100	10721300	LEGAL SERVICES	133,850,000	27,000,000	100,850,000	100,850,000	
22020709	71033	00	01100	10721300	AUDITING OF ACCOUNTS	-	-	1,500,000	1,500,000	
22020801	71033	00	01100	10721300	MOTOR VEHICLE FUEL COST	28,200,000	11,471,850	78,200,000	78,200,000	
22020802	71033	00	01100	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	1,540,000	1,435,095	1,540,000	1,540,000	
22020803	71033	00	01100	10721300	PLANT / GENERATOR FUEL COST	-	-	5,500,000	5,500,000	
22020901	71033	00	01100	10721300	BANK CHARGES (OTHER THAN INTEREST)	77,000	10,171	377,000	377,000	
22021001	71033	00	01100	10721300	REFRESHMENT & MEALS	3,850,000	3,222,848	3,850,000	3,850,000	
22021002	71033	00	01100	10721300	HONORARIUM & SITTING ALLOWANCE	285,708,692	10,046,000	257,899,400	257,899,400	
22021003	71033	00	01100	10721300	PUBLICITY & ADVERTISEMENTS	25,267,000	610,000	25,267,000	25,267,000	
22021004	71033	00	01100	10721300	MEDICAL EXPENSES - LOCAL	1,540,000	-	1,540,000	1,540,000	
22021006	71033	00	01100	10721300	POSTAGES & COURIER SERVICES	385,000	35,000	385,000	385,000	
22021007	71033	00	01100	10721300	WELFARE PACKAGES	1,540,000	1,135,000	85,921,355	85,921,355	
22021008	71033	00	01100	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	1,540,000	1,370,000	5,540,000	5,540,000	
22021009	71033	00	01100	10721300	ELECTION-LOGISTICS SUPPORT: Re-run Election	30,000,000	-	30,000,000	30,000,000	
22021010	71033	00	01100	10721300	ELECTION-LOGISTICS SUPPORT: Creation of Electoral Wards	109,777,000	-	-	-	
22021014	71033	00	01100	10721300	ELECTION-LOGISTICS SUPPORT: Creation of Polling Unit	7,130,000	-	-	-	
22021020	71033	00	01100	10721300	ELECTION-LOGISTICS SUPPORT: Bye-Election	30,000,000	-	-	-	
					TOTAL RECURRENT EXPENDITURE	1,786,385,505	267,818,673	1,837,527,298	1,837,527,298	
								PERSONNEL COST	215,542,943	
								OVERHEAD COST	1,621,984,355	

014800100100 BENUE STATE INDEPENDENT ELECTORAL COMMISSION (BSIEC)										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Area Office			12,000,000	5,160,000	
23010119	70435	00030000020105	03101	10721300	PURCHASE OF POWER GENERATING SET	2,300,000				
23010105	70451	00150000010104	03101	10721300	PURCHASE OF MOTOR VEHICLES			120,000,000	51,600,000	
23010114	70460	00110000010102	03101	10721300	PURCHASE OF PRINTERS: (5 No. Laser Jet Colored Printer) x 150,000	200,000		750,000	322,500	
23010118	70460	00110000010102	03101	10721300	PURCHASE OF SCANNERS: 2 No. Hp Scanners x 50,000	100,000		100,000	43,000	
23010115	70460	00110000010102	03101	10721300	PURCHASE OF PHOTOCOPIERS: (No.1 Industrial Photocopier)x 500,000	250,000		500,000	215,000	
23020127	70460	00110000010102	03101	10721300	PURCHASE OF PROJECTORS: (1 NO. x 250,000)			250,000	107,500	
23010117	70460	00110000010102	03101	10721300	PURCHASE OF BINDING EQUIPMENT: (3 No Binding equipment)x 100,000			300,000	129,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CHAIRS: (2x23+10)= 56x30,000	840,000		840,000	361,200	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TABLES	1,600,000		1,500,000	645,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SAFES/ FILE CABINETS/ CUPBOARDS: (9 No. x500,000)	500,000		500,000	215,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TELEVISION SETS: (15 No. TV set x70,000)	700,000			-	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF RADIO SETS	500,000		500,000	215,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF AIR CONDITIONER	600,000		600,000	258,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF STOOLS	500,000		500,000	215,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SHELVES	500,000		500,000	215,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CEILING FANS	500,000		500,000	215,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF REFRIDGERATORS	700,000		700,000	301,000	
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: (Furnishing of the 23 Local Government Area Offices) 23x 5,000,000.00			25,292,000	10,875,560	
23050126	70133	00130000010105	03101	10721300	GOVERNANCE AND INSTITUTIONAL REFORMS: Post-Election Activity	13,500,000		1,500,000	645,000	
23050126	70133	00130000010105	03101	10721300	GOVERNANCE AND INSTITUTIONAL REFORMS: LITIGATION CASES AND APPAEL	180,000,000				
23050126	70133	00130000010105	03101	10721300	GOVERNANCE AND INSTITUTIONAL REFORMS: CREATION OF ELECTORAL WARDS	110,552,000				
23050126	70133	00130000010105	03101	10721300	GOVERNANCE AND INSTITUTIONAL REFORMS: POLLING UNITS CREATION	7,130,000				
23050126	70133	00130000010105	03101	10721300	GOVERNANCE AND INSTITUTIONAL REFORMS: BYE- ELECTION	50,000,000				
23050126	70133	00130000010105	03101	10721300	GOVERNANCE AND INSTITUTIONAL REFORMS: RESEARCH & DEVELOPMENT	10,400,000				
					TOTAL CAPITAL EXPENDITURE	381,372,000	-	166,832,000	71,737,760	
								CAPITAL EXPENDITURE	71,737,760	

014700100100 BENUE STATE CIVIL SERVICE COMMISSION										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY	4,307,224	4,881,138	3,187,346	3,187,346	
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000		1,000,000	264,000	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	444,300	1,000,000	264,000	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	2,000,000	639,800	2,000,000	528,000	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	154,000		154,000	40,656	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	231,000		231,000	60,984	
22020204	70131	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	154,000	20,000	154,000	40,656	
22020205	70131	00	02101	10721300	WATER RATES	77,000	20,300	77,000	20,328	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	4,000,000	3,566,000	4,000,000	1,056,000	
22020302	70131	00	02101	10721300	BOOKS	154,000	50,000	154,000	40,656	
22020303	70131	00	02101	10721300	NEWSPAPERS	154,000	25,000	154,000	40,656	
22020304	70131	00	02101	10721300	MAGAZINES & PERIODICALS	110,880	10,000	110,880	29,272	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	2,310,000	1,715,500	2,310,000	609,840	
22020306	70131	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	154,000		154,000	40,656	
22020307	70131	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES	115,500				
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,310,000	2,000,000	2,310,000	609,840	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	770,000	80,000	770,000	203,280	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	385,000	73,800	385,000	101,640	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	385,000	147,000	385,000	101,640	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	1,155,000	338,500	1,155,000	304,920	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	77,000	24,500	77,000	20,328	
22020407	70131	00	02101	10721300	MAINTENANCE OF AIRCRAFTS	154,000				
22020501	70131	00	02101	10721300	LOCAL TRAINING	1,000,000		1,000,000	264,000	
22020601	70131	00	02101	10721300	SECURITY SERVICES	385,000		385,000	101,640	
22020701	70131	00	02101	10721300	FINANCIAL CONSULTING	231,000				
22020702	70131	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	1,540,000		1,540,000	406,560	
22020703	70131	00	02101	10721300	LEGAL SERVICES	385,000	45,000	385,000	101,640	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	1,540,000	1,040,000	1,540,000	406,560	
22020802	70131	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	1,925,000	430,900	1,925,000	508,200	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	38,500	443	38,500	10,164	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	2,000,000	1,635,100	2,000,000	528,000	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	770,000	578,000	770,000	203,280	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	154,000	60,000	154,000	40,656	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	924,000	377,000	924,000	243,936	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	38,500	6,000	38,500	10,164	
22021007	70131	00	02101	10721300	WELFARE PACKAGES	770,000	435,000	770,000	203,280	
22021008	70131	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	154,000	-	154,000	40,656	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	115,500	59,000	115,500	30,492	
22021021	70131	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	385,000	6,500	385,000	101,640	
					TOTAL RECURRENT EXPENDITURE	33,513,104	18,708,781	31,892,726	10,765,566	
								PERSONNEL COST	3,187,346	
								OVERHEAD COST	7,578,220	

014700100100 BENU STATE CIVIL SERVICE COMMISSION										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23030121	70133	00060000010103	13101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation of CSC HQTRS	14,719,000		50,000,000	21,500,000	
23010112	70131	00030000020106	03101	10721300	CHAIRS	300,000		240,000	103,200	
23010112	70131	00030000020106	03101	10721300	TABLES	300,000		240,000	103,200	
23010112	70131	00030000020106	03101	10721300	SAFES/ FILE CABINETS/ CUPBOARDS	300,000		240,000	103,200	
23010112	70131	00030000020106	03101	10721300	TELEVISION SETS	200,000		160,000	68,800	
23010112	70131	00030000020106	03101	10721300	AIR CONDITIONER	300,000		240,000	103,200	
23010112	70131	00030000020106	03101	10721300	SHELVES	150,000		120,000	51,600	
23010112	70131	00030000020106	03101	10721300	CEILING FANS	150,000		120,000	51,600	
23010112	70131	00030000020106	03101	10721300	REFRIDGERATORS	300,000		240,000	103,200	
TOTAL CAPITAL EXPENDITURE						16,719,000	-	51,600,000	22,188,000	
								CAPITAL EXPENDITURE	22,188,000	

011200100100 BENUE STATE HOUSE OF ASSEMBLY										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY	439,077,937	235,641,388	376,059,764	376,059,764	
21020101	70131	00	02101	10721300	NON REGULAR ALLOWANCES	78,293,193		57,936,963	20,000,000	
21030101	70131	00	02101	10721300	GRATUITY	124,276,026				
21030102	70131	00	02101	10721300	PENSION	5,997,791				
21030103	70131	00	02101	10721300	DEATH BENEFITS	10,000,000				
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000	99,988,701	100,000,000	32,000,000	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS:RETREAT			50,000,000	40,000,000	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	15,000,000	5,012,000	15,000,000	4,000,000	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	5,000,000	4,776,150	5,000,000	4,000,000	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	25,000,000	12,560,300	25,000,000	4,000,000	
22020205	70131	00	02101	10721300	WATER RATES	5,000,000	5,000,000	5,000,000	4,000,000	
22020206	70131	00	02101	10721300	SEWAGE CHARGES	3,000,000	2,000,000	3,000,000	2,400,000	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	45,000,000	44,917,580	45,000,000	36,000,000	
22020302	70131	00	02101	10721300	BOOKS	25,000,000	22,549,320	25,000,000	20,000,000	
22020303	70131	00	02101	10721300	NEWSPAPERS	20,000,000	17,909,000	20,000,000	16,000,000	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	25,000,000	24,020,000	25,000,000	20,000,000	
22020306	70131	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	15,000,000	12,723,110	15,000,000	12,000,000	
22020307	70131	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000	120,000	10,000,000	8,000,000	
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING	65,000,000	50,408,000	65,000,000	28,000,000	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	70,000,000	68,251,530	70,000,000	32,000,000	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	207,380,298	198,672,010	207,380,298	165,904,238	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	25,000,000	22,994,391	25,000,000	20,000,000	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	20,000,000	18,128,000	20,000,000	8,000,000	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	22,000,000	3,025,000	22,000,000	2,400,000	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	5,000,000	4,085,000	5,000,000	4,000,000	
22020411	70131	00	02101	10721300	MAINTENANCE OF COMMUNICATION EQUIPMENT	2,000,000	-	2,000,000	1,600,000	
22020501	70131	00	02101	10721300	LOCAL TRAINING	65,000,000	55,083,400	65,000,000	52,000,000	
22020601	70131	00	02101	10721300	SECURITY SERVICES	2,000,000	2,000,000	2,000,000	1,600,000	
22020603	70131	00	02101	10721300	RESIDENTIAL RENT	55,438,583	51,473,425	55,438,583	44,350,866	
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	8,000,000	704,500	8,000,000	1,600,000	
22020703	70131	00	02101	10721300	LEGAL SERVICES	58,000,000	106,087,135	28,000,000	6,400,000	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	65,000,000	55,972,017	65,000,000	22,400,000	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	30,000,000	13,670,850	30,000,000	24,000,000	
22020806	70131	00	02101	10721300	COOKING GAS/FUEL COST	3,600,000	960,000	3,600,000	2,880,000	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	2,500,000	1,583,101	2,500,000	2,000,000	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	50,000,000	49,251,868	50,000,000	40,000,000	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	40,000,000	39,326,610	40,000,000	32,000,000	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	80,000,000	45,658,567	80,000,000	8,000,000	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	8,000,000	2,178,000	8,000,000	1,600,000	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	8,000,000	2,821,620	8,000,000	2,400,000	
22021007	70131	00	02101	10721300	WELFARE PACKAGES	115,000,000	113,077,860	115,000,000	92,000,000	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	25,000,000	24,100,220	40,000,000	1,600,000	
22021016	70131	00	02101	10721300	MAIN BUDGET	15,000,000	53,200,000		-	
22021017	70131	00	02101	10721300	RETREAT	50,000,000	48,655,000		-	
22021042	70131	00	02101	10721300	RECURRENT ADJUSTMENT (OVERSIGHT DUTIES)	100,000,000	79,259,150	100,000,000	20,000,000	
22040109	70131	00	02101	10721300	GRANTS TO COMMUNITIES/NGOs	17,500,000	16,923,878	17,500,000	14,000,000	
22040111	70131	00	02101	10721300	CONTRIBUTION TO TRADITIONAL COUNCILS	2,500,000		2,500,000	800,000	
22040203	70131	00	02101	10721300	CONTRIBUTION TO INTERNATIONAL ORGANIZATION: Common Wealth Parliamentary Association(CPA)	60,000,000		60,000,000	32,000,000	
					TOTAL RECURRENT EXPENDITURE	2,227,563,828	1,614,768,681	1,973,915,608	1,261,994,869	
								PERSONNEL COST	396,059,764	
								OVERHEAD COST	865,935,105	

011200100100 BENUE STATE HOUSE OF ASSEMBLY										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23010128	70610	00060000010105	03101	10721300	PURCHASE OF SECURITY EQUIPMENT: SECURITY CAMERA	5,000,000	5,000,000	4,000,000	4,000,000	
23010104	70451	00130000010105	03101	10721300	PURCHASE OF MOTOR CYCLES			80,000,000	80,000,000	
23010114	70460	00110000010102	03101	10721300	PURCHASE OF PRINTERS (MINI PRESS)	40,000,000		32,000,000	32,000,000	
23020127	70460	00110000010102	03101	10721300	CONSTRUCTION OF ICT INFRASTRUCTURES: ETHERNET INSTALLATION	25,000,000		20,000,000	20,000,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CHAIRS	84,000,000		67,200,000	37,200,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TABLES	100,000,000		80,000,000	40,000,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SAFES/ FILE CABINETS/ CUPBOARDS	70,000,000		56,000,000	36,000,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TELEVISION SETS	20,000,000		16,000,000	16,000,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF AIR CONDITIONER	3,000,000		2,400,000	2,400,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF STOOLS	2,000,000		1,600,000	1,600,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SHELVES	5,000,000		4,000,000	4,000,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF REFRIDGERATORS	56,000,000		44,800,000	34,800,000	
23050111	70133	00060000010103	03101	10721300	CONSTITUENCY PROJECTS	500,000,000		400,000,000	500,000,000	
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: ASSEMBLY CLINIC	20,000,000		16,000,000	16,000,000	
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: GUEST HOUSE	30,000,000		24,000,000	24,000,000	
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: ASSEMBLY CHAPEL	25,000,000		20,000,000	20,000,000	
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: RENOVATION OF OLD ASSEMBLY			40,000,000	40,000,000	
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: POLICE POST	15,000,000		12,000,000	12,000,000	
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: RENOVATION OF FENCE/GATE	5,000,000		4,000,000	4,000,000	
TOTAL CAPITAL EXPENDITURE						1,005,000,000	5,000,000	924,000,000	924,000,000	
								CAPITAL EXPENDITURE	924,000,000	

011200200100 BENUE STATE HOUSE OF ASSEMBLY SERVICE COMMISSION										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70133	00	02101	10721300	SALARY	207,379,980		41,721,190	41,721,190	
21020101	70133	00	02101	10721300	NON REGULAR ALLOWANCES	44,224,182				
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000		5,000,000	800,000	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	500,000		500,000	132,000	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	500,000		500,000	132,000	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	500,000		500,000	132,000	
22020205	70133	00	02101	10721300	WATER RATES	1,500,000		1,500,000	396,000	
22020206	70133	00	02101	10721300	SEWAGE CHARGES	300,000		300,000	79,200	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	15,000,000		4,000,000	800,000	
22020302	70133	00	02101	10721300	BOOKS	1,500,000		1,500,000	396,000	
22020303	70133	00	02101	10721300	NEWSPAPERS	1,000,000		1,000,000	264,000	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	10,000,000		2,000,000	528,000	
22020306	70133	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	5,000,000		5,000,000	800,000	
22020307	70133	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000		1,000,000	264,000	
22020309	70133	00	02101	10721300	UNIFORMS & OTHER CLOTHING	7,500,000		7,500,000	800,000	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	15,000,000		5,000,000	800,000	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	24,000,000		2,000,000	528,000	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000		5,000,000	800,000	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000		2,000,000	528,000	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	2,000,000		2,000,000	528,000	
22020501	70133	00	02101	10721300	LOCAL TRAINING	10,000,000		2,000,000	528,000	
22020601	70133	00	02101	10721300	SECURITY SERVICES	2,000,000		2,000,000	528,000	
22020602	70133	00	02101	10721300	OFFICE RENT	21,000,000		5,000,000	800,000	
22020603	70133	00	02101	10721300	RESIDENTIAL RENT	9,000,000		2,000,000	528,000	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	500,000		500,000	132,000	
22020703	70133	00	02101	10721300	LEGAL SERVICES	10,000,000		5,000,000	800,000	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	14,000,000		4,000,000	800,000	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	6,000,000		2,000,000	528,000	
22020806	70133	00	02101	10721300	COOKING GAS/FUEL COST	1,500,000		1,500,000	396,000	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	2,000,000		2,000,002	528,001	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	2,000,000		2,000,000	528,000	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	1,500,000		1,500,000	396,000	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	5,000,000		5,000,000	800,000	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	10,000,000		1,000,000	264,000	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	500,000		500,000	132,000	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	10,000,000		10,000,000	800,000	
22021008	70133	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	500,000		500,000	132,000	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	20,000,000		10,000,000	800,000	
					TOTAL RECURRENT EXPENDITURE	503,404,162	-	144,521,192	59,848,390	
								PERSONNEL COST	41,721,190	
								OVERHEAD COST	18,127,201	

011200200100 BENUE STATE HOUSE OF ASSEMBLY SERVICE COMMISSION										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (2020)
23010119	70435	00030000020105	03101	10721300	PURCHASE OF POWER GENERATING SETS	5,000,000		4,000,000	1,720,000	
23010105	70451	00130000010105	03101	10721300	MOTOR VEHICLES: 2 POOL & 6 OFFICIAL CARS	88,000,000		70,400,000	30,272,000	
23010113	70460	00110000010102	03101	10721300	PURCHASE OF COMPUTERS: (15 UNITS @ N150,000)	2,250,000		1,800,000	774,000	
23010114	70460	00110000010102	03101	10721300	PURCHASE OF PRINTERS: (15 UNITS @ 90,000)	1,350,000		1,080,000	464,400	
23010118	70460	00110000010102	03101	10721300	PURCHASE OF SCANNERS : (6 NO UNITS @ 45,000)	270,000		216,000	92,880	
23010115	70460	00110000010102	03101	10721300	PURCHASE OF PHOTOCOPIERS : (12 NO UNITS @ 250,000)	3,000,000		2,400,000	1,032,000	
23010117	70460	00110000010102	03101	10721300	PURCHASE OF SHREDDING MACHINES 2NO	100,000		80,000	34,400	
23020111	70460	00110000010102	03101	10721300	PURCHASE OF BINDING EQUIPMENT	100,000		80,000	34,400	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CHAIRS	5,000,000		4,000,000	1,719,938	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TABLES	6,500,000		5,200,000	2,236,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SAFES/FILES CABINETS/CUPBOARDS	10,000,000		8,000,000	3,440,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TELEVISION SETS: 12 NO UNIT	1,500,000		1,200,000	516,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF AIR CONDITIONER: (30 NO UNITS @ 150,000)	4,500,000		3,600,000	1,548,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SHELVES: (15 NO UNITS @ 25,000)	500,000		400,000	172,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CEILING FANS: (20NO UNITS @ 10,000)	200,000		160,000	68,800	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF REFRIGERATORS: (18 NO @ 150,000)	3,000,000		2,400,000	1,032,000	
					TOTAL CAPITAL EXPENDITURE				45,156,818	
								CAPITAL EXPENDITURE	45,156,818	

021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70133	00	02101	1072100	SALARY	450,000,000	418,648,282	333,000,000	365,000,000	
22020101	70133	00	02101	1072100	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	4,666,000	7,000,000	1,848,000	
22020102	70133	00	02101	1072100	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000	9,932,000	12,000,000	3,168,000	
22020201	70133	00	02101	1072100	ELECTRICITY CHARGES	3,000,000	120,000	1,500,000	396,000	
22020205	70133	00	02101	1072100	WATER RATES	346,500	20,000	346,500	91,476	
22020206	70133	00	02101	1072100	SEWAGE CHARGES	346,500	-	346,500	91,476	
22020301	70133	00	02101	1072100	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000	500,000	1,000,000	264,000	
22020302	70133	00	02101	1072100	BOOKS	616,000	189,000	116,000	30,624	
22020303	70133	00	02101	1072100	NEWSPAPERS	269,500	-	169,000	44,616	
22020304	70133	00	02101	1072100	MAGAZINES & PERIODICALS	308,000	-	108,000	28,512	
22020305	70133	00	02101	1072100	PRINTING OF NON SECURITY DOCUMENTS	500,000	-	500,000	132,000	
22020306	70133	00	02101	1072100	PRINTING OF SECURITY DOCUMENTS	500,500	-	500,000	132,000	
22020307	70133	00	02101	1072100	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,579,500	-	1,570,500	414,612	
22020309	70133	00	02101	1072100	UNIFORMS & OTHER CLOTHING	770,000	-	470,000	124,080	
22020310	70133	00	02101	1072100	TEACHING AIDS / INSTRUCTION MATERIALS	200,000	-	200,000	52,800	
22020311	70133	00	02101	1072100	FOOD STUFF / CATERING MATERIALS SUPPLIES	231,000	-	131,000	34,584	
22020401	70133	00	02101	1072100	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000	1,153,411	4,000,000	1,056,000	
22020402	70133	00	02101	1072100	MAINTENANCE OF OFFICE FURNITURE	2,310,000	-	2,310,000	609,840	
22020403	70133	00	02101	1072100	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	38,500,000	1,045,000	15,000,000	800,000	
22020404	70133	00	02101	1072100	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6,237,000	-	6,237,000	800,000	
22020405	70133	00	02101	1072100	MAINTENANCE OF PLANTS/GENERATORS	500,500	-	1,600,000	422,400	
22020408	70133	00	02101	1072100	MAINTENANCE OF SEA BOATS	308,000	-	308,000	81,312	
22020501	70133	00	02101	1072100	LOCAL TRAINING	300,000	-	3,000,000	792,000	
22020601	70133	00	02101	1072100	SECURITY SERVICES	1,000,000	-	1,000,000	264,000	
22020703	70133	00	02101	1072100	LEGAL SERVICES	1,540,000	-	1,540,000	406,560	
22020705	70133	00	02101	1072100	ARCHITECTURAL SERVICES	1,000,000	-	1,000,000	264,000	
22020706	70133	00	02101	1072100	SURVEYING SERVICES	1,000,000	-	1,000,000	264,000	
22020801	70133	00	02101	1072100	MOTOR VEHICLE FUEL COST	2,000,000	790,000	3,000,000	792,000	
22020802	70133	00	02101	1072100	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000	-	500,000	132,000	
22020803	70133	00	02101	1072100	PLANT / GENERATOR FUEL COST	770,000	630,000	500,000	132,000	
22020806	70133	00	02101	1072100	COOKING GAS/FUEL COST	616,000	-	500,000	132,000	
22020901	70133	00	02101	1072100	BANK CHARGES (OTHER THAN INTEREST)	200,000	-	200,000	52,800	
22021001	70133	00	02101	1072100	REFRESHMENT & MEALS	2,000,000	740,000	3,000,000	792,000	
22021002	70133	00	02101	1072100	HONORARIUM & SITTING ALLOWANCE	1,000,000	485,500	1,000,000	264,000	
22021003	70133	00	02101	1072100	PUBLICITY & ADVERTISEMENTS	800,000	21,000	800,000	211,200	
22021004	70133	00	02101	1072100	MEDICAL EXPENSES - LOCAL	500,000	-	300,000	79,200	
22021006	70133	00	02101	1072100	POSTAGES & COURIER SERVICES	200,000	-	150,000	39,600	
22021008	70133	00	02101	1072100	SUBSCRIPTION TO PROFESSIONAL BODIES	500,000	-	200,000	52,800	
22021021	70133	00	02101	1072100	SPECIAL DAYS/CELEBRATIONS	5,000,000	3,000,000	2,000,000	528,000	
22040109	70133	00	02101	1072100	GRANTS TO COMMUNITIES/NGOs	260,000,000	-	300,000	79,200	
					TOTAL RECURRENT EXPENDITURE	804,449,000	441,940,193	408,402,500	380,899,692	
								PERSONNEL COST	365,000,000	
								OVERHEAD COST	15,899,692	

021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID RESPONSIVE
23020118	70421	00010000010101	03101	10721300	INDUSTRIAL & CHEMICAL STORES: Fertilizer Procurement & Distribution	1,000,000,000	432,038,000	640,000,000	389,200,000	CR4
23020118	70421	00010000010104	03101	10721300	INDUSTRIAL & CHEMICAL STORES: Procurement and Distribution of Poultry Vaccines	5,000,000		4,000,000	2,120,000	CR4
23020118	70421	00010000010104	03101	10721300	INDUSTRIAL & CHEMICAL STORES: Purchase of Anti-Rabies	5,000,000		4,000,000	2,120,000	CR4
23020113	70421	00010000010104	03101	10721300	AGRICULTURAL INPUTS: Purchase of 200Nos Cattle & Feed Raav	10,000,000		4,000,000	2,120,000	CR4
23020113	70421	00010000010104	03101	10721300	AGRICULTURAL INPUTS: Swine/Crops Improvement	25,000,000		20,000,000	10,600,000	CR4
23020113	70421	00010000010104	03101	10721300	AGRICULTURAL INPUTS: Green House Production, Gaadi	5,000,000		4,000,000	2,120,000	CR4
23020113	70421	00010000010104	03101	10721300	AGRICULTURAL INPUTS: Purchase and Distribution of Farm Inputs (FADAMA III)	20,000,000		8,000,000	4,240,000	CR4
23020113	70421	00010000010104	03101	10721300	AGRICULTURAL INPUTS: Hatchery & Day-Old Chicks	15,000,000		8,000,000	4,240,000	CR4
23020113	70421	00010000010104	03101	10721300	AGRICULTURAL INPUTS: Animal Feed Production	10,000,000		4,000,000	2,120,000	CR4
23020113	70421	00010000010104	03101	10721300	AGRICULTURAL INPUTS: Rice & Other Crops Production	5,000,000		8,000,000	4,240,000	CR4
23020113	70421	00010000010104	03101	10721300	AGRICULTURAL INPUTS: Land Clearing & Dev. Scheme	1,000,000,000		1,000,000,000	100,000,000	CR4
23020113	70421	00010000010104	03101	10721300	AGRICULTURAL INPUTS: Agricultural production support - CBN Anchor Borrowers Programme	100,000,000	25,096,610	64,000,000	33,920,000	CR4
23020113	70421	00010000010104	03101	10730102	FARM STOCK: Agric Farm Naka & Adikpo, Livestock at Guma, Logo and Apa	70,000,000		48,000,000	25,440,000	CR4
23020113	70421	00010000010104	03101	10721300	AGRICULTURAL INPUTS: Additional support for strategic components of the agricultural value chain (i.e. production, processing and marketing) for food and livelihoods security in the context of COVID-19				200,000,000	CR4
23030121	70421	00010000030106	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of Office Block at MANR Headquarters	70,000,000		40,000,000	21,200,000	
23020113	70421	00020000030102	03101	10721300	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Cattle Ranch Dev. For Implementation of the Open Grazing Prohibition and Establishment of Ranches	282,000,000		80,000,000	42,400,000	CR4
23030101	70421	00010000030106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Land Classification & Soil Mapping	20,000,000		16,000,000	8,480,000	CR4
23020118	70421	00010000030105	03101	10712108	OTHER STORAGE FACILITIES: Ukum	7,500,000		6,000,000	3,180,000	CR4
23020118	70421	00010000030105	03101	10710904	OTHER STORAGE FACILITIES: Katsina-Ala	7,500,000		6,000,000	3,180,000	CR4
23020118	70421	00010000030105	03101	10720702	OTHER STORAGE FACILITIES: Gwer (Aliade)	7,500,000		6,000,000	3,180,000	CR4
23020118	70421	00010000030105	03101	10720606	OTHER STORAGE FACILITIES: Guma (Agasha)	7,500,000		6,000,000	3,180,000	CR4
23020115	70453	00150000020102	03101	10721300	RAILS					
23020114	70421	00010000030106	03101	10731508	ROADS & BRIDGES: Feeder Roads- FADAMA III (Guma, Gwer-West, Gwer-East, Logo, Ogbadibo)	100,000,000		40,000,000	21,200,000	CR4
23020114	70421	00010000030106	03101	10721300	ROADS & BRIDGES: Feeder Roads-Rural Access & Agricultural Marketing Projects 3(RAAMP)			2,000,000,000	1,060,000,000	CR4
23030112	70421	00010000030106	03101	10721300	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Renovation of Ponds & Fingerlings production			16,000,000	8,480,000	CR4
23020118	70421	00010000030104	03101	10710902	CONSTRUCTION OF IRRIGATION DAMS: Including Sprinkling & Dripping Irrigation-Katsina-Ala	50,000,000		32,000,000	16,960,000	CR4
23020118	70421	00010000030104	03101	10720604	CONSTRUCTION OF IRRIGATION DAMS: Including Sprinkling & Dripping Irrigation-Guma	50,000,000		32,000,000	16,960,000	CR4
23020118	70421	00010000030104	03101	10721300	CONSTRUCTION OF IRRIGATION DAMS: 2No. Earth Dams at N20 Million each	40,000,000		24,000,000	12,720,000	CR4
23050104	70421	00010000030106	03101	10721300	EXHIBITION: National & State Councils Agric & Show	10,000,000		12,000,000	6,360,000	
23010105	70421	00010000030106	03101	10721300	PURCHASE OF MOTOR VEHICLES - BULL DOZERS ETC.: 10Nos Farm Tractors (80Hp) Massey Ferguson	200,000,000		160,000,000	80,136,000	CR4
23010105	70421	00010000030106	03101	10721300	PURCHASE OF MOTOR VEHICLES - BULL DOZERS ETC.: 5Nos Farm Tractors (80Hp) at 16Million	160,000,000		64,000,000	33,920,000	CR4
23020127	70421	00010000030106	03101	10721300	PURCHASE OF INDUSTRIAL EQUIPMENT : Organic Fertilizer Plant (Mixer, Payloader)	10,000,000		16,000,000	8,480,000	CR4
23020127	70421	00010000030106	03101	10721300	PURCHASE OF INDUSTRIAL EQUIPMENT : 5Nos Distonners	5,000,000		4,800,000	2,544,000	CR4
23020127	70421	00010000030106	03101	10721300	PURCHASE OF INDUSTRIAL EQUIPMENT : 30 Nos Reapers	31,500,000		6,400,000	3,392,000	CR4
23020127	70421	00010000030106	03101	10721300	PURCHASE OF INDUSTRIAL EQUIPMENT : Knapack Sprayers	2,500,000		2,400,000	1,272,000	CR4
23020127	70421	00010000030106	03101	10721300	PURCHASE OF INDUSTRIAL EQUIPMENT : Procurement of Processing Machines (FADAMA III)	10,000,000		8,000,000	4,240,000	CR4
23020127	70421	00010000030106	03101	10721300	PURCHASE OF POWER GENERATING SETS: Procurement of 250kva Generator at MANR Head quarters	5,000,000		4,000,000	2,120,000	CR4
23020127	70421	00010000030106	03101	10721300	BROADCAST & COMMUNICATION EQUIPMENT: Weather Data Station, Makurdi	2,000,000		1,600,000	848,000	CR4
23020127	70421	00010000030106	03101	10720503	BROADCAST & COMMUNICATION EQUIPMENT: Weather Data Station, Gboko	2,000,000		1,600,000	848,000	CR4
23020127	70421	00010000030106	03101	10731908	BROADCAST & COMMUNICATION EQUIPMENT: Weather Data Station, Otukpo	2,000,000		1,600,000	848,000	CR4
23020127	70421	00010000030106	03101	10721300	BROADCAST & COMMUNICATION EQUIPMENT: ICT Centre and website Design, Hgtrs	5,000,000		4,000,000	2,120,000	CR4
23010109	70421	00010000030106	03101	10721300	PURCHASE OF SEA BOATS	3,000,000		4,000,000	2,120,000	CR4
23020113	70421	00020000030102	03101	10721300	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Bill & Gates Foundation	12,000,000		20,000,000	10,600,000	
23020113	70421	00020000030102	03101	10721300	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Crops Demonstration Farms	5,000,000				
23020113	70421	00020000030102	03101	10721300	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: 16Nos. Agro Service Centres	50,000,000				
23020113	70421	00020000030102	03101	10721300	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction: Rehab. & Stocking of Concrete Ponds, Makurdi	5,000,000				
23020113	70421	00020000030102	03101	10720504	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction: Abattoir/Meat Processing Gboko	15,000,000				
23020113	70421	00020000030102	03101	10712203	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction: Abattoir/Meat Processing Ushongo	15,000,000				
23020113	70421	00020000030102	03101	10731513	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction: Abattoir/Meat Processing Ogbadibo	15,000,000				
23020113	70421	00020000030102	03101	10731908	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Construction: Abattoir/Meat Processing Otukpo	15,000,000				
23020113	70421	00020000030102	03101	10721300	CONSTRUCTION / PROVISION OF WATER FACILITIES: Irrigation Pumps	27,000,000				
23020113	70421	00020000030102	03101	10710906	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Abattoir/Meat Processing Katsina-Ala	15,000,000				
23020113	70421	00020000030102	03101	10721300	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: New Abattoir/Meat Processing Makurdi	50,000,000				
23030112	70421	00010000030106	03101	10720516	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of 3 Nos. Admin Blocks, 4Nos. Hostels & 4Nos. Lab. Akperan Orshri College of Agric. Yandev	50,000,000				
23030112	70421	00010000030106	03101	10712108	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Rehabilitation of Agric. Training Centres, Mbatie	50,000,000				
23030112	70421	00010000030106	03101	10731907	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Rehabilitation of Agric. Training Centres, Otobi	50,000,000				
23030112	70421	00010000030106	03101	10721300	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES: Rehabilitation of Ponds & Stocking	15,000,000				
23050101	70421	00010000030106	03101	10721300	RESEARCH & DEVELOPMENT: Dev of Agric. Policy (DAP)	20,500,000				

23050101	70421	00010000030106	03101	10721300	RESEARCH & DEVELOPMENT: State Wide Procurement of Vaccines	10,000,000				
					TOTAL CAPITAL EXPENDITURE	3,779,500,000	457,134,610	4,430,400,000	2,163,448,000	
								CAPITAL EXPENDITURE	2,163,448,000	

021510200100 BENUE STATE AGRICULTURAL AND RURAL DEVELOPMENT AUTHORITY (BNARDA)										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70133	00	02101	10721300	SALARY	262,793,255	246,605,380	194,467,009	194,467,009	
21020101	70133	00	02101	10721300	NON REGULAR ALLOWANCES	58,321,175		43,157,670	5,000,000	
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	154,000		154,000	40,656	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	1,771,000		1,771,000	467,544	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	385,000		385,000	101,640	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	77,000		77,000	20,328	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	231,000		231,000	60,984	
22020204	70133	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	154,000		154,000	40,656	
22020205	70133	00	02101	10721300	WATER RATES	154,000		154,000	40,656	
22020206	70133	00	02101	10721300	SEWAGE CHARGES	30,800		30,800	8,131	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	385,000		385,000	101,640	
22020306	70133	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	231,000		231,000	60,984	
22020307	70133	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES	290,000		290,000	76,560	
22020308	70133	00	02101	10721300	FIELD & CAMPING MATERIALS SUPPLIES	223,300		223,300	58,951	
22020310	70133	00	02101	10721300	TEACHING AIDS / INSTRUCTION MATERIALS	154,000		154,000	40,656	
22020601	70133	00	02101	10721300	SECURITY SERVICES	385,000		385,000	101,640	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	231,000		231,000	60,984	
22020701	70133	00	02101	10721300	FINANCIAL CONSULTING	385,000		385,000	101,640	
22020702	70133	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	231,000		231,000	60,984	
22020703	70133	00	02101	10721300	LEGAL SERVICES	269,500		269,500	71,148	
22020707	70133	00	02101	10721300	AGRICULTURAL CONSULTING	231,000		231,000	60,984	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	1,000,000		1,000,000	264,000	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	77,000		77,000	20,328	
22020902	70133	00	02101	10721300	INSURANCE PREMIUM	385,000		385,000	101,640	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	423,500		423,500	111,804	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	770,000		770,000	203,280	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	231,000		231,000	60,984	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	770,000		770,000	203,280	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	77,000		77,000	20,328	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	100,000		100,000	26,400	
22021008	70133	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	500,000		500,000	132,000	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	50,000		50,000	13,200	
22021021	70133	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	2,000,000		1,000,000	264,000	
					TOTAL RECURRENT EXPENDITURE	333,470,530	246,605,380	248,980,778	202,465,019	
								PERSONNEL COST	199,467,009	
								OVERHEAD COST	2,998,010	

021510200100 BENUE STATE AGRICULTURAL AND RURAL DEVELOPMENT AUTHORITY (BNARDA)										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID RESPONSIVE
23020101	70421	00010000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: ADMINISTRATIVE	15,000,000		15,000,000	6,450,000	
23020102	70421	00010000010104	03101	10721300	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: RESIDENTIAL	25,000,000		25,000,000	10,750,000	
23020113	70421	00010000020104	03101	10721300	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: IFAD VCDP (Counterpart Fund)	15,000,000		113,200,000	48,676,000	CR5
23020113	70421	00010000020104	03101	10721300	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: FADAMA 111 Counterpart Fund	25,000,000.00	110,918,530	35,872,000	200,000,000	CR5
23020113	70421	00010000010104	03101	10721300	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Procurement of improved Seeds Cuttings.(Counterpart Fund)	20,000,000		20,000,000	8,600,000	CR5
23020113	70421	00010000010104	03101	10721300	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: Herbicides/Pesticides	20,000,000		20,000,000	8,600,000	CR5
23050101	70421	00010000020104	03101	10721300	RESEARCH & DEVELOPMENT: (VCDP)	300,000,000	166,794,794	194,185,600	83,499,808	
TOTAL CAPITAL EXPENDITURE						420,000,000	277,713,324	423,257,600	366,575,808	
								CAPITAL EXPENDITURE	366,575,808	

021502100100 AKPERAN ORSHI POLYTECHNIC, YANDEV										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10720500	SALARY	1,020,049,875	1,221,953,114	754,836,908	754,836,908	
21020101	70131	00	02101	10720500	NON REGULAR ALLOWANCES	128,860,933	439,500	14,800,000	3,000,000	
22020101	70131	00	02101	10720500	LOCAL TRAVEL & TRANSPORT: TRAINING	1,600,000	505,500	1,600,000	422,400	
22020102	70131	00	02101	10720500	LOCAL TRAVEL & TRANSPORT: OTHERS	4,800,000	5,843,500	4,800,000	1,267,200	
22020103	70131	00	02101	10720500	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,600,000	324,918	1,600,000	422,400	
22020201	70131	00	02101	10720500	ELECTRICITY CHARGES	6,400,000	8,000,000	6,400,000	1,689,600	
22020202	70131	00	02101	10720500	TELEPHONE CHARGES	240,000	150,410	240,000	63,360	
22020203	70131	00	02101	10720500	INTERNET ACCESS CHARGES	2,000,000	2,500,000	2,000,000	528,000	
22020204	70131	00	02101	10720500	SATELLITE BROADCASTING ACCESS CHARGES	280,000	177,550	280,000	73,920	
22020205	70131	00	02101	10720500	WATER RATES	240,000	-	40,000	10,560	
22020206	70131	00	02101	10720500	SEWAGE CHARGES	320,000	107,250	320,000	84,480	
22020301	70131	00	02101	10720500	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,000,000	1,195,600	2,000,000	528,000	
22020303	70131	00	02101	10720500	NEWSPAPERS	160,000	50,000	600,000	158,400	
22020304	70131	00	02101	10720500	MAGAZINES & PERIODICALS	80,000	-	20,000	5,280	
22020305	70131	00	02101	10720500	PRINTING OF NON SECURITY DOCUMENTS	6,400,000	7,026,340	6,400,000	1,689,600	
22020306	70131	00	02101	10720500	PRINTING OF SECURITY DOCUMENTS	1,600,000	1,967,840	1,600,000	422,400	
22020307	70131	00	02101	10720500	DRUGS/LABORATORY/MEDICAL SUPPLIES	4,800,000	1,776,550	2,000,000	528,000	
22020308	70131	00	02101	10720500	FIELD & CAMPING MATERIALS SUPPLIES	400,000	26,500	200,000	52,800	
22020309	70131	00	02101	10720500	UNIFORMS & OTHER CLOTHING	4,960,000	2,012,390	4,960,000	1,309,440	
22020310	70131	00	02101	10720500	TEACHING AIDS/INSTRUCTION MATERIALS	1,232,000	1,540,000	1,232,000	325,248	
22020311	70131	00	02101	10720500	FOOD STUFF/CATERING MATERIALS SUPPLIES	1,200,000	775,092	1,200,000	316,800	
22020312	70131	00	02101	10720500	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	240,000	27,500	240,000	63,360	
22020313	70131	00	02101	10720500	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	320,000	12,440	250,000	66,000	
22020401	70131	00	02101	10720500	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,160,000	1,569,215	2,160,000	570,240	
22020402	70131	00	02101	10720500	MAINTENANCE OF OFFICE FURNITURE	400,000	-	400,000	105,600	
22020403	70131	00	02101	10720500	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	924,000	1,851,766	924,000	243,936	
22020404	70131	00	02101	10720500	MAINTENANCE OF OFFICE / IT EQUIPMENTS	960,000	175,850	960,000	253,440	
22020405	70131	00	02101	10720500	MAINTENANCE OF PLANTS/GENERATORS	400,000	124,000	400,000	105,600	
22020406	70131	00	02101	10720500	OTHER MAINTENANCE SERVICES	320,000	400,000	320,000	84,480	
22020413	70131	00	02101	10720500	MINOR ROAD MAINTENANCE	1,600,000	-	1,600,000	422,400	
22020501	70131	00	02101	10720500	LOCAL TRAINING	4,000,000	1,554,100	4,000,000	1,056,000	
22020601	70131	00	02101	10720500	SECURITY SERVICES	3,360,000	3,482,900	3,360,000	887,040	
22020605	70131	00	02101	10720500	CLEANING & FUMIGATION SERVICES	240,000	300,000	240,000	63,360	
22020701	70131	00	02101	10720500	FINANCIAL CONSULTING	3,080,000	785,000	3,080,000	813,120	
22020702	70131	00	02101	10720500	INFORMATION TECHNOLOGY CONSULTING	800,000	-	800,000	211,200	
22020703	70131	00	02101	10720500	LEGAL SERVICES	320,000	12,500	320,000	84,480	
22020705	70131	00	02101	10720500	ARCHITECTURAL SERVICES	160,000	-	160,000	42,240	
22020706	70131	00	02101	10720500	SURVEYING SERVICES	400,000	-	400,000	105,600	
22020709	70131	00	02101	10720500	AUDITING OF ACCOUNTS	3,080,000	-	3,080,000	813,120	
22020801	70131	00	02101	10720500	MOTOR VEHICLE FUEL COST	4,800,000	6,000,000	4,800,000	1,267,200	
22020802	70131	00	02101	10720500	OTHER TRANSPORT EQUIPMENT FUEL COST	80,000	49,500	80,000	21,120	
22020803	70131	00	02101	10720500	PLANT / GENERATOR FUEL COST	800,000	449,800	800,000	211,200	
22020901	70131	00	02101	10720500	BANK CHARGES (OTHER THAN INTEREST)	560,000	2,556,301	560,000	147,840	
22020902	70131	00	02101	10720500	INSURANCE PREMIUM	21,600,000	4,891,560	21,600,000	5,702,400	
22021001	70131	00	02101	10720500	REFRESHMENT & MEALS	3,200,000	4,000,000	3,200,000	844,800	
22021002	70131	00	02101	10720500	HONORARIUM & SITTING ALLOWANCE	5,600,000	7,000,000	5,600,000	1,478,400	
22021003	70131	00	02101	10720500	PUBLICITY & ADVERTISEMENTS	1,280,000	1,600,000	1,280,000	337,920	
22021004	70131	00	02101	10720500	MEDICAL EXPENSES - LOCAL	2,000,000	1,288,140	2,000,000	528,000	
22021006	70131	00	02101	10720500	POSTAGES & COURIER SERVICES	123,200	20,750	123,200	32,525	
22021007	70131	00	02101	10720500	WELFARE PACKAGES	1,232,000	1,540,000	1,232,000	325,248	
22021008	70131	00	02101	10720500	SUBSCRIPTION TO PROFESSIONAL BODIES & ASSOCIATIONS	16,308,000	10,856,670	16,308,000	4,305,312	
22021009	70131	00	02101	10720500	SPORTING ACTIVITIES	1,600,000	1,612,190	1,600,000	422,400	
22021010	70131	00	02101	10720500	DIRECT TEACHING & LABORATORY COST	1,600,000	777,430	1,600,000	422,400	
22021021	70131	00	02101	10720500	SPECIAL DAYS/CELEBRATIONS	16,240,000	7,096,745	16,240,000	1,600,000	
22070104	70131	00	02101	10720500	CRF REVENUE REMITTANCE BY PSEs	38,791,160	-	-	-	
					TOTAL RECURRENT EXPENDITURE	1,327,801,168	1,316,406,411	906,846,108	791,372,776	
								PERSONNEL COST	757,836,908	
								OVERHEAD COST	33,535,869	

021502100100 AKPERAN ORSHI POLYTECHNIC, YANDEV										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23030121	70610	00030000020106	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of CPT Block	8,000,000		6,400,000	6,400,000	
23020101	70421	00010000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of BSD Office Block	15,000,000		4,000,000	4,000,000	
23030121	70610	00030000020106	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of 3 Classroom Blocks/Auditorium	32,000,000		12,800,000	12,800,000	
23020119	70810	00030000020106	03101	10720500	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: Construction of Volleyball , Basketball and Tennis Courts	3,000,000		2,400,000	2,400,000	
23020111	70970	00020000030104	03101	10720500	CONSTRUCTION / PROVISION OF LIBRARIES: Construction of e-Library Block and Equipment.			4,800,000	4,800,000	
23020101	70421	00010000010104	03101	10720500	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Completion of AET/BAM Block			4,800,000	4,800,000	
23030113	70451	00150000010102	03101	10720500	REHABILITATION / REPAIRS - ROADS: Upgrading/Rehabilitation of Existing Roads	10,000,000		4,000,000	4,000,000	
23010128	70610	00060000010105	03101	10720500	PURCHASE OF SECURITY EQUIPMENT	13,700,000	23,200	800,640	800,640	
23020103	70421	00010000030106	03101	10721300	CONSTRUCTION / PROVISION OF ELECTRICITY: Modification of Power Network			2,800,000	2,800,000	
23020105	70421	00020000030102	03101	10721300	CONSTRUCTION / PROVISION OF WATER FACILITIES: BOREHOLES & OTHER WATER FACILITIES	4,500,000	227,980	800,000	800,000	
23010129	70421	00010000030106	03101	10721300	PURCHASE OF INDUSTRIAL EQUIPMENT : Purchase of 3 Tractors	30,000,000		24,000,000	24,000,000	
23010129	70421	00010000030106	03101	10721300	PURCHASE OF INDUSTRIAL EQUIPMENT T: Purchase of Agricultural Equipments	1,000,000	378,000	560,000	560,000	
23010119	70421	00010000030106	03101	10721300	PURCHASE OF POWER GENERATING SETS (200KVA)	10,000,000	112,000	1,600,000	1,600,000	
23010105	70451	00150000010104	03101	10720500	PURCHASE OF MOTOR VEHICLES: Purchase of 2 Motor Vehicles	9,000,000		7,200,000	7,200,000	
23010104	70451	00150000010105	03101	10720500	PURCHASE OF MOTOR CYCLES	400,000				
23010104	70451	00150000010106	03101	10720500	PURCHASE OF BICYCLE	30,000		24,000	24,000	
23010113	70460	00110000010102	03101	10720500	PURCHASE OF COMPUTERS: Purchase of Computers	1,500,000	1,732,000	1,200,000	1,200,000	
23010113	70460	00110000010102	03101	10720500	PURCHASE OF COMPUTERS: Provision of ICT Infrastructures	25,000,000	2,390,000	9,600,000	9,600,000	
23010114	70460	00110000010102	03101	10720500	PURCHASE OF PRINTERS	300,000	105,000	156,000	156,000	
23010115	70460	00110000010102	03101	10720500	PURCHASE OF PHOTOCOPIERS	1,500,000	170,000	800,000	800,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CHAIRS: For Offices and Council Hall	2,000,000	536,000	1,600,000	1,600,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TABLES: For Offices and Council Hall	3,500,000	306,000	2,800,000	2,800,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SAFES/ FILE CABINETS/ CUPBOARDS	350,000		280,000	280,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF AIR CONDITIONER	2,000,000		1,600,000	1,600,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF REFRIGERATORS	500,000	40,000	400,000	400,000	
23040101	70540	00090000010101	03101	10720500	TREE PLANTING: Tree Planting	1,500,000		40,000,000	40,000,000	
23010124	70970	00040000010106	03101	10720500	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: Learning Aids / Medical Equipment	8,500,000	2,024,850	3,600,000	3,600,000	
23050101	70970	00130000010105	03101	10720500	RESEARCH & DEVELOPMENT	1,000,000	568,000	800,000	800,000	
					TOTAL CAPITAL EXPENDITURE	184,280,000	8,613,030	139,820,640	139,820,640	
								CAPITAL EXPENDITURE	139,820,640	

022200100100 MINISTRY OF INDUSTRY, TRADE AND INVESTMENT										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70133	00	020101	10721300	SALARY	88,255,368	80,830,832	65,308,972	65,308,972	
22020101	70133	00	020101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	246,000	500,000	132,000	
22020102	70133	00	020101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	735,000	4,000,000	1,056,000	
22020201	70133	00	020101	10721300	ELECTRICITY CHARGES	700,000	-	700,000	-	
22020202	70133	00	020101	10721300	TELEPHONE CHARGES	100,000	-	100,000	26,400	
22020203	70133	00	020101	10721300	INTERNET ACCESS CHARGES	150,000	4,000	150,000	39,600	
22020204	70133	00	020101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	150,000	-	150,000	39,600	
22020205	70133	00	020101	10721300	WATER RATES	231,000	-	231,000	60,984	
22020210	70133	00	020101	10721300	SOFTWARE CHARGES/ LICENCE RENEWAL	2,500,000	-	500,000	132,000	
22020301	70133	00	020101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,155,000	682,200	1,155,000	304,920	
22020304	70133	00	020101	10721300	MAGAZINES & PERIODICALS	50,000	-	50,000	13,200	
22020305	70133	00	020101	10721300	PRINTING OF NON SECURITY DOCUMENTS	3,000,000	64,000	500,000	132,000	
22020306	70133	00	020101	10721300	PRINTING OF SECURITY DOCUMENTS	231,000	-	231,000	60,984	
22020309	70133	00	020101	10721300	UNIFORMS & OTHER CLOTHING	200,000	-	200,000	52,800	
22020312	70133	00	020101	10721300	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	150,000	-	150,000	39,600	
22020401	70133	00	020101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,500,000	1,460,000	500,000	132,000	
22020402	70133	00	020101	10721300	MAINTENANCE OF OFFICE FURNITURE	154,000	56,500	154,000	40,656	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	400,000	-	400,000	105,600	
22020404	70133	00	020101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000	481,800	500,000	132,000	
22020405	70133	00	020101	10721300	MAINTENANCE OF PLANTS/GENERATORS	385,000	11,500	385,000	101,640	
22020406	70133	00	020101	10721300	OTHER MAINTENANCE SERVICES	100,000	-	100,000	26,400	
22020411	70133	00	020101	10721300	MAINTENANCE OF COMMUNICATION EQUIPMENT	77,000	-	77,000	20,328	
22020412	70133	00	020101	10721300	MAINTENANCE OF MARKETS/PUBLIC PLACES	20,000,000	19,714,200	22,000,000	5,808,000	
22020501	70133	00	020101	10721300	LOCAL TRAINING	1,540,000	1,236,000	1,540,000	406,560	
22020601	70133	00	020101	10721300	SECURITY SERVICES	1,155,000	60,000	155,000	40,920	
22020602	70133	00	020101	10721300	OFFICE RENT	1,155,000	10,000	155,000	40,920	
22020605	70133	00	020101	10721300	CLEANING & FUMIGATION SERVICES	1,000,000	292,100	1,000,000	264,000	
22020701	70133	00	020101	10721300	FINANCIAL CONSULTING	-	-	2,000,000	528,000	
22020702	70133	00	020101	10721300	INFORMATION TECHNOLOGY CONSULTING	2,500,000	-	1,500,000	396,000	
22020703	70133	00	020101	10721300	LEGAL SERVICES	2,500,000	-	1,500,000	396,000	
22020704	70133	00	020101	10721300	ENGINEERING SERVICES	2,310,000	-	2,310,000	609,840	
22020705	70133	00	020101	10721300	ARCHITECTURAL SERVICES	6,000,000	-	5,000,000	1,320,000	
22020706	70133	00	020101	10721300	SURVEYING SERVICES	1,540,000	-	1,540,000	406,560	
22020801	70133	00	020101	10721300	MOTOR VEHICLE FUEL COST	770,000	673,500	1,770,000	467,280	
22020803	70133	00	020101	10721300	PLANT / GENERATOR FUEL COST	770,000	79,000	770,000	203,280	
22020901	70133	00	020101	10721300	BANK CHARGES (OTHER THAN INTEREST)	300,000	44,984	300,000	79,200	
22021001	70133	00	020101	10721300	REFRESHMENT & MEALS	1,500,000	120,000	1,500,000	396,000	
22021002	70133	00	020101	10721300	HONORARIUM & SITTING ALLOWANCE	2,000,000	320,000	2,000,000	528,000	
22021003	70133	00	020101	10721300	PUBLICITY & ADVERTISEMENTS	1,000,000	268,550	1,000,000	264,000	
22021004	70133	00	020101	10721300	MEDICAL EXPENSES - LOCAL	1,000,000	100,000	1,000,000	264,000	
22021006	70133	00	020101	10721300	POSTAGES & COURIER SERVICES	300,000	-	300,000	79,200	
22021007	70133	00	020101	10721300	WELFARE PACKAGES	1,000,000	-	1,000,000	264,000	
22021014	70133	00	020101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	500,000	-	500,000	132,000	
22021021	70133	00	020101	10721300	SPECIAL DAYS/CELEBRATIONS	500,000	-	500,000	132,000	
					TOTAL RECURRENT EXPENDITURE	151,828,368	107,490,166	125,381,972	80,983,444	
								PERSONNEL COST	65,308,972	
								OVERHEAD COST	15,674,472	

22200100100 MINISTRY OF INDUSTRY, TRADE AND INVESTMENT										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)
23020118	70474	00120000010106	03101	10721300	LOCAL INVESTMENTS: NON QUOTED COMPANIES - COVID-19 impact relief packages for SMEs in priority sectors				150,000,000	CR6
23020118	70460	00120000010102	03101	10721300	LOCAL INVESTMENTS: Facilitation of the establishment of e-commerce systems to promote virtual trade and enterprise development during and after COVID-19 restrictions (PPP)				50,000,000	CR6
23020114	70451	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS	40,000,000	-	32,000,000		
23010129	70421	00010000030106	03101	10721300	PURCHASE OF INDUSTRIAL EQUIPMENT	50,000,000	-	40,000,000	21,200,000	
23010119	70421	00010000030106	03101	10721300	PURCHASE OF POWER PLANTS	10,000,000	-	8,000,000	4,240,000	
23010105	70451	00150000010104	03101	10721300	PURCHASE OF MOTOR VEHICLES	15,000,000	-	12,000,000		
23010104	70451	00150000010105	03101	10721300	PURCHASE OF MOTOR CYCLES	1,000,000	-	800,000	424,000	
23010113	70460	00110000010102	03101	10721300	PURCHASE OF COMPUTERS	250,000	-	1,000,000	530,000	
23010114	70460	00110000010102	03101	10721300	PURCHASE OF PRINTERS	50,000	-	120,000	63,600	
23010118	70460	00110000010102	03101	10721300	PURCHASE OF SCANNERS		-	400,000	212,000	
23010115	70460	00110000010102	03101	10721300	PURCHASE OF PHOTOCOPIERS	300,000	-	400,000	212,000	
23020127	70460	00110000010102	03101	10721300	PURCHASE OF PROJECTORS	200,000	-	160,000	84,800	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CHAIRS			400,000	212,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TABLES			400,000	212,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TELEVISION SETS	200,000	-	160,000	84,800	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF AIR CONDITIONER	150,000	-	200,000	106,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CEILING FANS			80,000	42,400	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF REFRIDGERATORS			400,000	212,000	
23020118	70471	00060000010103	03101	10721300	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Cement Company etc	500,000,000	41,111.816	400,000,000	22,000,000	
23020118	70471	00120000010102	03101	10721300	SERVICE CONCESSION ASSETS (PPP): Facilitaion of the establishment of commodity markets (PPP) to mitigate the impact of COVID-19 on Agricultural marketing				200,000,000	CR6
23020101	70471	00060000010103	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,000,000	-	24,000,000		
23020113	70471	00010000030105	03101	10721300	OTHER STORAGE FACILITIES	15,000,000	-	9,200,000		
23050101	70970	00130000010105	03101	10721300	RESEARCH & DEVELOPMENT(R&D)	20,000,000		4,000,000	2,120,000	
					TOTAL CAPITAL EXPENDITURE	682,150,000	41,111.816	533,720,000	451,955,600	
								CAPITAL EXPENDITURE	451,955,600	

023605200100 BENUE STATE TOURISM BOARD										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY	4,002,000		2,961,480	2,961,480	
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000		500,000	132,000	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000		2,000,000	528,000	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	200,000		200,000	52,800	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	200,000		200,000	52,800	
22020204	70133	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	96,000		96,000	25,344	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	250,000		250,000	66,000	
22020302	70133	00	02101	10721300	BOOKS	50,000		50,000	13,200	
22020303	70133	00	02101	10721300	NEWSPAPERS	70,000		70,000	18,480	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS	30,000		30,000	7,920	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	200,000		200,000	52,800	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	500,000		500,000	132,000	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	500,000		500,000	132,000	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	300,000		300,000	79,200	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000		100,000	26,400	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	200,000		200,000	52,800	
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES	50,000		50,000	13,200	
22020501	70133	00	02101	10721300	LOCAL TRAINING	500,000		500,000	132,000	
22020602	70133	00	02101	10721300	OFFICE RENT	120,000		120,000	31,680	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	150,000		150,000	39,600	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	900,000		900,000	237,600	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	200,000		200,000	52,800	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	10,000		10,000	2,640	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	300,000		300,000	79,200	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	3,428,000		3,428,000	904,992	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	250,000		250,000	66,000	
					TOTAL RECURRENT EXPENDITURE	15,106,000	-	14,065,480	5,892,936	
								PERSONNEL COST	2,961,480	
								OVERHEAD COST	2,931,456	

023605200100		BENUE STATE TOURISM BOARD								
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (2020)
23010119	70421	00010000030106	03101	10721300	PURCHASE OF POWER GENERATING SETS: For Board	2,000,000		1,600,000	688,000	
23010113	70460	00110000010104	03101	10721300	PURCHASE OF COMPUTERS	300,000		240,000	103,200	
23010114	70460	00110000010104	03101	10721300	PURCHASE OF PRINTERS	200,000		160,000	68,800	
23010115	70460	00110000010104	03101	10721300	PURCHASE OF PHOTOCOPIERS	270,000		216,000	92,880	
23020127	70460	00110000010104	03101	10721300	PURCHASE OF PROJECTORS	300,000		240,000	103,200	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CHAIRS	1,000,000		800,000	344,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TABLES	1,000,000		800,000	344,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SAFES/ FILE CABINETS/ CUPBOARDS	300,000		240,000	103,200	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TELEVISION SETS	1,500,000		1,200,000	516,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SHELVES	100,000		80,000	34,400	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF REFRIDGERATORS	250,000		200,000	86,000	
23050101	70473	00030000020106	03101	10721300	RESEARCH & DEVELOPMENT: Tourism Development Plan/Calendar	3,500,000		1,600,000	688,000	
					TOTAL CAPITAL EXPENDITURE	10,720,000	-	7,376,000	3,171,680	
								CAPITAL EXPENDITURE	3,171,680	

022000100100 MINISTRY OF FINANCE										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70133	00	02101	10721300	SALARY	138,000,000	54,971,953	102,120,000	102,120,000	
21020101	70133	00	02101	10721300	NON REGULAR ALLOWANCES	12,000,000	-	8,880,000	5,000,000	
21030103	70133	00	02101	10721300	DEATH BENEFITS			370,000,000		
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000	1,990,000	4,500,000	4,500,000	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	40,000,000	19,355,105	45,000,000	45,000,000	
22020103	70133	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000,000	36,668,621	60,000,000	10,000,000	
22020104	70133	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	400,000,000	370,347,582	450,000,000	450,000,000	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	200,000	4,000	200,000	200,000	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	500,000	-	500,000	500,000	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	3,000,000	3,000,000	6,000,000	6,000,000	
22020204	70133	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	100,000	-	100,000	100,000	
22020205	70133	00	02101	10721300	WATER RATES	100,000	11,000	100,000	100,000	
22020206	70133	00	02101	10721300	SEWAGE CHARGES	50,000	-	50,000	50,000	
22020210	70133	00	02101	10721300	SOFTWARE CHARGES/ LICENCE RENEWAL	5,000,000	-	10,000,000	10,000,000	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	20,000,000	6,401,100	20,000,000	20,000,000	
22020302	70133	00	02101	10721300	BOOKS	100,000	-	300,000	300,000	
22020303	70133	00	02101	10721300	NEWSPAPERS	150,000	100,000	150,000	150,000	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS	100,000	-	100,000	100,000	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	20,000,000	3,135,200	20,000,000	6,000,000	
22020312	70133	00	02101	10721300	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	30,000,000	17,765,701	30,000,000	30,000,000	
22020313	70133	00	02101	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	5,000,000	-	5,000,000	5,000,000	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	8,000,000	1,231,000	10,000,000	5,000,000	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	5,000,000	2,171,000	5,000,000	5,000,000	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000	32,500	3,000,000	3,000,000	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,000,000	1,505,200	4,000,000	4,000,000	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	4,000,000	119,000	6,000,000	3,000,000	
22020411	70133	00	02101	10721300	MAINTENANCE OF COMMUNICATION EQUIPMENT	519,700	-	500,000	500,000	
22020501	70133	00	02101	10721300	LOCAL TRAINING	10,000,000	1,266,000	10,000,000	3,000,000	
22020502	70133	00	02101	10721300	INTERNATIONAL TRAINING	40,000,000	34,803,525	40,000,000	15,000,000	
22020601	70133	00	02101	10721300	SECURITY SERVICES	1,500,000	470,000	1,500,000	1,500,000	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	2,500,000	-	2,500,000	2,500,000	
22020701	70133	00	02101	10721300	FINANCIAL CONSULTING	150,000,000	21,583,210	150,000,000	50,000,000	
22020702	70133	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	25,000,000	-	25,000,000	10,000,000	
22020703	70133	00	02101	10721300	LEGAL SERVICES	500,000	50,000	500,000	500,000	
22020709	70133	00	02101	10721300	AUDITING OF ACCOUNTS	500,000	-	1,000,000	1,000,000	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	4,000,000	452,500	4,000,000	4,000,000	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	10,000,000	3,062,500	10,000,000	10,000,000	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	1,500,000	138,265	1,500,000	1,500,000	
22020902	70133	00	02101	10721300	INSURANCE PREMIUM	250,000,000	-	250,000,000	40,000,000	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	10,000,000	5,791,000	10,000,000	10,000,000	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	5,000,000	50,000	5,000,000	5,000,000	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	2,000,000	710,000	2,000,000	2,000,000	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	4,000,000	-	4,000,000	4,000,000	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	731,500	13,600	500,000	500,000	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	15,000,000	7,342,000	10,000,000	5,000,000	
22021008	70133	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	2,300,000	-	1,000,000	1,000,000	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	3,000,000	2,191,000	3,000,000	3,000,000	
22021042	70133	00	02101	10721300	RECURRENT ADJUSTMENT	100,000,000	43,168,304	100,000,000	97,147,084	
22040109	70133	00	02101	10721300	GRANTS TO COMMUNITIES/NGOs	50,000,000	3,595,000	50,000,000	10,000,000	
22040204	70133	00	02101	10721300	EXTERNAL FINANCIAL OBLIGATIONS	208,000,000	-	-	-	
22050108	70133	00	02101	10721300	RELIGIOUS PILGRIMAGE SUBSIDY	150,000,000	49,977,152	150,000,000	50,000,000	
22070101	70133	00	02101	10721300	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	5,000,000,000	457,510,615	10,000,000,000	4,500,000,000	
					TOTAL RECURRENT EXPENDITURE	6,847,351,200	1,150,983,633	11,993,000,000	5,542,267,084	
								PERSONNEL COST	107,120,000	
								OVERHEAD COST	5,435,147,084	

022000100100 MINISTRY OF FINANCE										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (2020)
23010128	71080	00030000020106	03101	10721300	PURCHASE OF SECURITY INSTALLATIONS/ EQUIPMENT	3,000,000		2,400,000	1,272,000	
23010119	70421	00030000020106	03101	10721300	PURCHASE OF POWER PLANTS	10,000,000		8,000,000	4,240,000	
23010113	70460	00030000020106	03101	10721300	PURCHASE OF COMPUTERS: (computers =4,000,000:servers=118,000,000)	10,000,000		122,000,000	64,660,000	
23010114	70460	00030000020106	03101	10721300	PURCHASE OF PRINTERS	1,000,000		2,000,000	1,060,000	
23010118	70460	00030000020106	03101	10721300	PURCHASE OF SCANNERS	100,000		100,000	53,000	
23010115	70460	00030000020106	03101	10721300	PURCHASE OF PHOTOCOPIERS	2,500,000		2,000,000	1,060,000	
23010117	70460	00030000020106	03101	10721300	PURCHASE OF SHREDDING MACHINES	50,000		160,000	84,800	
23020127	70460	00030000020106	03101	10721300	PURCHASE OF PROJECTORS	100,000		80,000	42,400	
23010117	70460	00030000020106	03101	10721300	PURCHASE OF BINDING EQUIPMENT	100,000		80,000	42,400	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CHAIRS	1,000,000		800,000	424,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TABLES	1,000,000		800,000	424,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SAFES/FILE CABINETS/CUPBOARDS	10,000,000		2,400,000	1,272,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TELEVISION SETS	500,000		400,000	212,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OFAIR CONDITIONER	1,000,000	104,000	800,000	424,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF STOOLS	100,000		80,000	42,400	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SHELVES	100,000		80,000	42,400	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CEILING FANS	200,000		160,000	84,800	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF REFRIDGERATORS	500,000		400,000	212,000	
23010112	70131	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	400,000,000		80,000,000	42,400,000	
23020101	70474	00060000010105	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: REVENUE HOUSE, CONSTRUCTION OF LOBI BANK BUILDING FOR BIRS	500,000,000				
TOTAL CAPITAL EXPENDITURE						941,250,000	104,000	222,740,000	118,052,200	
								CAPITAL EXPENDITURE	118,052,200	

022000700100 OFFICE OF THE ACCOUNTANT-GENERAL										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	01101	10721300	SALARY	350,383,087	302,776,711	259,283,484	259,283,484	
21030103	70131	00	01101	10721300	DEATH BENEFITS	1,250,000,000	-	925,000,000	100,000,000	
22020101	70131	00	01101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING - World Bank SFTAS	230,000,000	26,605,800	130,000,000	104,000,000	
22020102	70131	00	01101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	8,000,000	6,471,100	8,000,000	6,400,000	
22020201	70131	00	01101	10721300	ELECTRICITY CHARGES	40,000,000	8,031,741	40,000,000	5,600,000	
22020202	70131	00	01101	10721300	TELEPHONE CHARGES	77,000	-	77,000	61,600	
22020203	70131	00	01101	10721300	INTERNET ACCESS CHARGES	5,000,000	-	6,000,000	4,800,000	
22020204	70131	00	01101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	50,000,000	-	50,000,000	8,000,000	
22020210	70131	00	01101	10721300	SOFTWARE CHARGES/ LICENCE RENEWAL	15,310,000	-	15,310,000	4,000,000	
22020301	70131	00	01101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	25,000,000	9,759,200	25,000,000	20,000,000	
22020302	70131	00	01101	10721300	BOOKS	300,000	-	300,000	240,000	
22020305	70131	00	01101	10721300	PRINTING OF NON SECURITY DOCUMENTS	3,850,000	-	3,850,000	3,080,000	
22020306	70131	00	01101	10721300	PRINTING OF SECURITY DOCUMENTS	80,000,000	180,000	30,000,000	24,000,000	
22020312	70131	00	01101	10721300	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	15,400,000	-	15,400,000	12,320,000	
22020401	70131	00	01101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,850,000	1,968,000	3,850,000	3,080,000	
22020402	70131	00	01101	10721300	MAINTENANCE OF OFFICE FURNITURE	4,235,000	2,276,500	4,235,000	3,388,000	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000	26,500	2,000,000	1,600,000	
22020404	70131	00	01101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	8,000,000	366,300	8,000,000	6,400,000	
22020405	70131	00	01101	10721300	MAINTENANCE OF PLANTS/GENERATORS	2,310,000	165,000	2,310,000	1,848,000	
22020406	70131	00	01101	10721300	OTHER MAINTENANCE SERVICES	2,310,000	78,200	2,310,000	1,848,000	
22020501	70131	00	01101	10721300	LOCAL TRAINING WORLD BANK (SFTAS)	46,000,000	205,000	46,000,000	36,800,000	
22020601	70131	00	01101	10721300	SECURITY SERVICES	1,000,000	-	1,000,000	800,000	
22020602	70131	00	01101	10721300	OFFICE RENT	5,000,000	25,000	5,000,000	4,000,000	
22020701	70131	00	01101	10721300	FINANCIAL CONSULTING	5,000,000	-	5,000,000	4,000,000	
22020702	70131	00	01101	10721300	INFORMATION TECHNOLOGY CONSULTING WORLD BANK - SFTAS (TSA) (END TO END EPAYMENT PLATFORMS)	39,500,000	-	139,500,000	111,600,000	
22020801	70131	00	01101	10721300	MOTOR VEHICLE FUEL COST	2,500,000	1,355,000	2,500,000	2,000,000	
22020802	70131	00	01101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	3,000,000	655,000	3,000,000	2,400,000	
22020803	70131	00	01101	10721300	PLANT / GENERATOR FUEL COST	2,000,000	1,387,500	2,000,000	1,600,000	
22020901	70131	00	01101	10721300	BANK CHARGES (OTHER THAN INTEREST)	3,000,000	6,004	3,000,000	2,400,000	
22020904	70131	00	01101	10721300	OTHER CRF BANK CHARGES	15,000,000	-	15,000,000	12,000,000	
22021001	70131	00	01101	10721300	REFRESHMENT & MEALS	5,500,000	5,478,500	5,500,000	4,400,000	
22021002	70131	00	01101	10721300	HONORARIUM & SITTING ALLOWANCE	3,000,000	472,000	3,000,000	2,400,000	
22021003	70131	00	01101	10721300	PUBLICITY & ADVERTISEMENTS	5,775,000	61,000	5,775,000	4,620,000	
22021004	70131	00	01101	10721300	MEDICAL EXPENSES - LOCAL	5,000,000	1,794,648	5,000,000	4,000,000	
22021006	70131	00	01101	10721300	POSTAGES & COURIER SERVICES	300,000	100,165	300,000	240,000	
22021008	70131	00	01101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES: (2018 & 2019 ANAN & ICAN MCPD)	1,540,000	-	80,000,000	64,000,000	
22021014	70131	00	01101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,500,000	-	1,500,000	1,200,000	
22060101	70131	00	01101	10721300	DEBT SERVICE FOREIGN	322,687,834	-	-	-	
22060102	70131	00	01101	10721300	DEBT SERVICE LOCAL	5,000,000,000	7,551,579,481	-	-	
22060102	70131	00	01101	10721300	DEBT SERVICE LOCAL: 5 months Salary Areas for state workers	-	-	-	500,000,000	
22070103	70131	00	01101	10721300	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	2,247,393,000	-	2,472,132,300	500,000,000	
					TOTAL RECURRENT EXPENDITURE	9,810,720,921	7,921,824,350	4,326,132,784	1,328,409,084	
								PERSONNEL COST	359,283,484	
								OVERHEAD COST	969,125,600	

022000700100 OFFICE OF THE ACCOUNTANT- GENERAL										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: (IPPIS, GIFMIS, IPSAS , ETC)			24,000,000	24,000,000	
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Administrative-Construction of Additional sub-Treasuries in 7 Local government Areas	100,000,000		40,000,000	40,000,000	
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of Voucher Store House At Makurdi Sub-Treasury	30,000,000		24,000,000	24,000,000	
23010113	70460	00030000020106	03101	10721300	PURCHASE OF COMPUTERS			4,200,064	4,200,064	
23010114	70460	00030000020106	03101	10721300	PURCHASE OF PRINTERS	1,000,000		64,000	64,000	
23010118	70460	00030000020106	03101	10721300	PURCHASE OF SCANNERS	100,000		720,000	720,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CHAIRS	1,000,000		720,000	720,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TABLES	1,000,000		160,000	160,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SAFES/ FILE CABINETS/ CUPBOARDS	1,000,000		-	-	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TELEVISION SETS	500,000		400,000	400,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF AIR CONDITIONER	1,000,000		800,000	800,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SHELVES	300,000		80,000	80,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CEILING FANS	100,000		80,000	80,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF REFRIDGERATORS	500,000		400,000	400,000	
					TOTAL CAPITAL EXPENDITURE	136,500,000	-	95,624,064	95,624,064	
								CAPITAL EXPENDITURE	95,624,064	

022000800100 BENUE STATE INTERNAL REVENUE SERVICE,BIRS									
RECURRENT EXPENDITURE									
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020
21010101	70131	00	02101	10721300	SALARY	440,863,041	502,563,335	326,238,650	326,238,650
21020101	70131	00	02101	10721300	NON REGULAR ALLOWANCES	10,000,000	10,573,301	7,400,000	7,400,000
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000	14,045,180	40,000,000	10,560,000
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000	20,480,829	40,000,000	10,560,000
22020103	70131	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	30,000,000	-	30,000,000	7,920,000
22020104	70131	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	20,000,000	-	10,000,000	2,640,000
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	4,000,000	1,810,598	6,000,000	1,584,000
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	2,500,000	1,446,267	2,500,000	660,000
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	5,000,000	5,177,015	5,000,000	1,320,000
22020205	70131	00	02101	10721300	WATER RATES	1,200,000	899,386	2,000,000	528,000
22020206	70131	00	02101	10721300	SEWAGE CHARGES	100,000	-	500,000	132,000
22020210	70131	00	02101	10721300	SOFTWARE CHARGES/ LICENCE RENEWAL	10,000,000	625,000	10,000,000	1,040,000
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	20,000,000	33,319,949	25,000,000	6,600,000
22020302	70131	00	02101	10721300	BOOKS	-	65,700	1,000,000	264,000
22020303	70131	00	02101	10721300	NEWSPAPERS	200,000	13,293,500	100,000	26,400
22020304	70131	00	02101	10721300	MAGAZINES & PERIODICALS	-	-	100,000	26,400
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	30,000,000	6,079,400	30,000,000	7,920,000
22020306	70131	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	50,000,000	-	45,000,000	11,880,000
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING	12,000,000	-	30,000,000	7,920,000
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	20,000,000	14,649,913	25,000,000	6,600,000
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	2,500,000	626,000	2,500,000	660,000
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000	16,819,800	5,000,000	1,320,000
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000	5,294,750	25,000,000	6,600,000
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	6,000,000	6,415,860	10,000,000	2,640,000
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	2,500,000	1,177,900	2,500,000	660,000
22020501	70131	00	02101	10721300	LOCAL TRAINING	15,000,000	37,908,442	25,000,000	6,600,000
22020502	70131	00	02101	10721300	INTERNATIONAL TRAINING	20,000,000	3,351,180	20,000,000	5,280,000
22020601	70131	00	02101	10721300	SECURITY SERVICES	60,000,000	92,150,500	80,000,000	21,120,000
22020602	70131	00	02101	10721300	OFFICE RENT	50,000,000	24,919,000	50,000,000	13,200,000
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	30,000,000	37,976,500	50,000,000	13,200,000
22020701	70131	00	02101	10721300	FINANCIAL CONSULTING	25,000,000	203,257,242	50,000,000	13,200,000
22020702	70131	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	10,000,000	2,091,000	15,000,000	3,960,000
22020703	70131	00	02101	10721300	LEGAL SERVICES	8,000,000	30,318,500	30,000,000	7,920,000
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	30,000,000	28,086,660	30,000,000	7,920,000
22020802	70131	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	5,000,000	5,555,000	5,000,000	1,320,000
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	20,000,000	19,695,920	30,000,000	7,920,000
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	100,000	184,757	100,000	26,400
22020902	70131	00	02101	10721300	INSURANCE PREMIUM	4,000,000	2,258,000	4,000,000	1,056,000
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	20,000,000	37,412,817	30,000,000	7,920,000
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	15,000,000	33,194,260	25,000,000	6,600,000
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	32,000,000	58,708,560	60,000,000	15,840,000
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	4,800,000	5,300,000	6,000,000	1,584,000
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	2,000,000	716,310	1,000,000	264,000
22021007	70131	00	02101	10721300	WELFARE PACKAGES	5,000,000	13,904,000	200,000,000	4,000,000
22021008	70131	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	3,000,000	8,780,980	3,000,000	792,000
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	2,000,000	-	1,000,000	264,000
22021021	70131	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	5,000,000	4,330,695	5,000,000	480,000
22040109	70131	00	02101	10721300	GRANTS TO COMMUNITIES/NGOs	1,250,000	450,000	1,250,000	330,000
					TOTAL RECURRENT EXPENDITURE	1,084,013,041	1,305,914,006	1,402,188,650	564,495,850
								PERSONNEL COST	333,638,650
								OVERHEAD COST	230,857,200

022000800100 BENUE STATE INTERNAL REVENUE SERVICE,BIRS												
CAPITAL EXPENDITURE												
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE		
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: 6 AREA TAX OFFICE	25,000,000	11,070,465	120,000,000	51,600,000			
23010105	70451	00030000020106	03101	10721300	PURCHASE OF MOTOR VEHICLES	80,000,000	49,450,000	80,000,000	34,400,000			
23010104	70451	00030000020106	03101	10721300	PURCHASE OF MOTOR CYCLES	5,000,000	15,500	20,000,000	8,600,000			
23010113	70460	00030000020106	03101	10721300	PURCHASE OF COMPUTERS	6,000,000	95,000	10,000,000	4,300,000			
23010114	70460	00030000020106	03101	10721300	PURCHASE OF PRINTERS	500,000	44,500	5,000,000	2,150,000			
23010118	70460	00030000020106	03101	10721300	PURCHASE OF SCANNERS	500,000		5,000,000	2,150,000			
23010115	70460	00030000020106	03101	10721300	PURCHASE OF PHOTOCOPIERS	500,000		5,000,000	2,150,000			
23010117	70460	00030000020106	03101	10721300	PURCHASE OF SHREDDING MACHINES	500,000		1,000,000	430,000			
23020127	70460	00030000020106	03101	10721300	PURCHASE OF PROJECTORS	500,000	31,000	1,000,000	430,000			
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CHAIRS	2,000,000	3,230,000	19,525,000	8,395,750			
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TABLES	2,000,000		19,525,000	8,395,750			
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SAFES/ FILE CABINETS/ CUPBOARDS			5,000,000	2,150,000			
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TELEVISION SETS	1,200,000		2,000,000	860,000			
23010112	70131	00030000020106	03101	10721300	PURCHASE OF AIR CONDITIONER	1,000,000		12,000,000	5,160,000			
23010112	70131	00030000020106	03101	10721300	PURCHASE OF STOOLS	500,000		500,000	215,000			
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SHELVES			5,000,000	2,150,000			
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CEILING FANS	500,000		5,000,000	2,150,000			
23010112	70131	00030000020106	03101	10721300	PURCHASE OF REFRIDGERATORS	250,000		250,000	107,500			
TOTAL CAPITAL EXPENDITURE						125,950,000	63,936,465	315,800,000	135,794,000			
								CAPITAL EXPENDITURE	135,794,000			

023800100100 BENUE STATE PLANNING COMMISSION (BSPC)										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70133	00	02101	10721300	SALARY	62,441,837	55,889,762	46,206,959	46,206,959	
21020101	70133	00	02101	10721300	NON REGULAR ALLOWANCES	12,488,367		9,241,392	5,000,000	
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	5,390,000	5,310,000	5,390,000	1,422,960	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	5,390,000	2,289,000	5,390,000	1,422,960	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	385,000	-	385,000	101,640	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	231,000	-	231,000	60,984	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	616,000	40,000	616,000	162,624	
22020205	70133	00	02101	10721300	WATER RATES	385,000	11,500	385,000	101,640	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,080,000	2,650,640	3,080,000	813,120	
22020303	70133	00	02101	10721300	NEWSPAPERS	154,000	-	154,000	40,656	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS	77,000	-	77,000	20,328	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	3,080,000	97,000	3,080,000	813,120	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,540,000	1,407,700	1,540,000	406,560	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	770,000	39,500	770,000	203,280	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	154,000	55,000	154,000	40,656	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,540,000	74,500	1,540,000	406,560	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	1,925,000	53,500	1,925,000	508,200	
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES	385,000	118,800	385,000	101,640	
22020501	70133	00	02101	10721300	LOCAL TRAINING	2,310,000	-	2,310,000	609,840	
22020701	70133	00	02101	10721300	FINANCIAL CONSULTING	770,000	-	770,000	203,280	
22020702	70133	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	770,000	-	770,000	203,280	
22020703	70133	00	02101	10721300	LEGAL SERVICES	385,000	-	385,000	101,640	
22020706	70133	00	02101	10721300	SURVEYING SERVICES	70,840,000	-	70,840,000	2,400,000	
22020707	70133	00	02101	10721300	AGRICULTURAL CONSULTING	72,765,000	-	72,765,000	3,200,000	
22020708	70133	00	02101	10721300	MEDICAL CONSULTING	6,160,000	-	6,160,000	1,626,240	
22020710	70133	00	02101	10721300	OTHER GENERAL SERVICES: Review and revision of the state development plan and related policies to integrate the lessons and realities of the post COVID-19 world				25,000,000	CR7
22020710	70133	00	02101	10721300	ECONOMIC AND DEVELOPEMENT CONSULTING: OPERATIONS OF ECONOMIC ADVISORY COUNCIL				80,000,000	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	2,310,000	274,960	2,310,000	609,840	
22020802	70133	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	385,000	-	385,000	101,640	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	1,540,000	134,500	1,540,000	406,560	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	154,000	474	154,000	40,656	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	2,695,000	109,400	2,695,000	711,480	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE: Servicing	7,700,000	3,467,000	7,700,000	400,000	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	385,000	-	385,000	101,640	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	2,310,000	100,000	2,310,000	609,840	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	192,500	5,000	192,500	50,820	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	1,540,000	571,500	1,540,000	406,560	
22021008	70133	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	770,000	-	770,000	203,280	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	115,500,000	115,321,000	80,000,000	4,000,000	
22040109	70133	00	02101	10721300	GRANTS TO COMMUNITIES/NGOs	192,500	-	192,500	50,820	
					TOTAL RECURRENT EXPENDITURE	389,706,204	188,020,736	334,724,351	178,871,303	
								PERSONNEL COST	51,206,959	
								OVERHEAD COST	127,664,344	

023800100100 BENUE STATE PLANNING COMMISSION,BSPC										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020101	70133	00060000010103	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Completion of work on Conference Hall, perm secretary's Office of the Directors.	62,010,101		49,608,081	6,636,569	
23020118	70421	00010000030105	03101	10721300	OTHER STORAGE FACILITIES: DEEDS Programme-Farm produce Storage facilities for council wards in the state.			662,400,000		
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: DEEDS Programme -construction of bridges connecting council wards in riverine communities in the state.			662,400,000		
23020103	70435	00140000010104	03101	10721300	CONSTRUCTION / PROVISION OF ELECTRICITY: DEEDS Programme-Transformers for council wards in the state			662,400,000		
23020116	70550	00090000010103	03101	10721300	DEEDS Programme-construction of Culverts for council wards in the state			662,400,000		
23020127	70460	00110000010104	03101	10721300	CONSTRUCTION OF ICT INFRASTRUCTURES SPECIALISED RESEARCH EQUIPMENT (e.g. SATELLITE)	1,000,000		800,000	107,024	
23020105	70630	00100000010102	03101	10721300	CONSTRUCTION / PROVISION OF WATER FACILITIES BOREHOLES & OTHER WATER FACILITIES: DEEDS Programme-sinking of bore holes in council wards in the state	980,000,000		1,446,400,000		
23020127	70460	00110000010102	03101	10721300	CONSTRUCTION OF ICT INFRASTRUCTURES: Internet access/workstation (Data Bank Hardware)	66,000,000		52,800,000	7,063,584	
23010113	70460	00110000010102	03101	10721300	PURCHASE OF COMPUTERS: 4 No. Desktops and 20 No. of Laptops For Budget office & bureau of statistics	5,700,000		4,560,000	9,610,037	
23020127	70460	00110000010102	03101	10721300	PURCHASE OF PROJECTORS: 2 No. of Projectors for Training @350,000 each	700,000		560,000	1,074,917	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CHAIRS: 10 No. Exec. Chairs for DG and Directors, 30 No. of semi Exec chairs 20 for Budget office, 10 for Bureau of Statistics.	18,280,000		14,624,000	1,956,399	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TABLES: 16 No.TABLES, (10 for budget office 6 for statistics)	21,800,000		17,440,000	20,333,123	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SAFES/ FILE CABINETS/ CUPBOARDS: 8 No. each for DG's, PS & Directors	1,155,000		924,000	3,123,613	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TELEVISION SETS: 18 No. for DG, PS, & Directors	6,000,000		4,800,000	6,642,144	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF AIR CONDITIONER: 25 No. for the DG, PS, Directors & State Statistical Bureau,10 for Budget Office .	10,925,000		8,740,000	11,169,237	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF STOOLS: 20 No of Stools	200,000		160,000	21,405	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SHELVES: To accommodate the Statistics Bureau,Budget Office for shelving of reports and budget copies	1,180,000		944,000	126,288	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CEILING FANS: 10 no ceiling fans for budget office @ 15,000 each	150,000		120,000	16,054	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF REFRIDGERATORS: 25 No.s for the DG, PS, Directors,10 for budget office & Statistics Bureau	1,500,000		1,200,000	3,160,536	
23050101	70133	00040000031104	03101	10721300	Government Counterpart Cash Contribution to UNHCR,UNICEF, UNFPA,UNDP, Social Inv. Prog. (SOCU) Maternal and child health care etc.	2,000,000,000	25,005,526	1,612,000,000	215,653,360	
23050101	70133	00080000020105	03101	10721300	RESEARCH AND DEVELOPMENT: Bi- Ethanol Project	65,000,000		52,000,000	6,956,560	
23020101	70133	00060000010103	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: DEEDS Prog.Construction of District Economic Development Infrastructure projects for council wards in the state.			662,400,000	38,615,872	
23050101	70133	00130000010105	03101	10721300	RESEARCH & DEVELOPMENT: Statistical Investigation & Surveys	215,000,000		172,000,000	23,010,160	
					TOTAL CAPITAL EXPENDITURE	3,456,600,101	25,005,526	6,751,680,081	355,276,881	
								CAPITAL EXPENDITURE	355,276,881	

023600400100 BENUE STATE COUNCIL FOR ARTS AND CULTURE										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70112	00	02101	10721300	SALARY	120,609,097	59,518,443	89,250,732	89,250,732	
21020101	70112	00	02101	10721300	NON REGULAR ALLOWANCES	4,000,000		2,960,000	1,000,000	
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000	245,000	1,500,000	396,000	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000	77,000	300,000	79,200	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	300,000	2,000	300,000	79,200	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	50,000	10,000	50,000	13,200	
22020205	70133	00	02101	10721300	WATER RATES	29,000	10,000	29,000	7,656	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	300,000	156,900	300,000	79,200	
22020303	70133	00	02101	10721300	NEWSPAPERS	20,000	10,000	20,000	5,280	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	200,000	135,500	200,000	52,800	
22020306	70133	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	100,000	5,000	100,000	26,400	
22020309	70133	00	02101	10721300	UNIFORMS & OTHER CLOTHING	1,000,000	30,000	1,000,000	264,000	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	400,000	75,000	400,000	105,600	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	100,000	73,000	100,000	26,400	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000	72,000	100,000	26,400	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000	85,000	100,000	26,400	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	244,000	29,000	244,000	64,416	
22020501	70133	00	02101	10721300	LOCAL TRAINING	100,000	25,000	100,000	26,400	
22020601	70133	00	02101	10721300	SECURITY SERVICES	100,000	6,000	100,000	26,400	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	100,000	13,000	100,000	26,400	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	200,000	30,000	200,000	52,800	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	250,000	26,500	250,000	66,000	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	5,000	347	5,000	1,320	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	50,000		50,000	13,200	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	70,000		70,000	18,480	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	30,000		30,000	7,920	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	96,000	20,000	96,000	25,344	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000	30,000	100,000	26,400	
TOTAL RECURRENT EXPENDITURE						130,453,097	60,684,690	98,054,732	91,793,548	
								PERSONNEL COST	90,250,732	
								OVERHEAD COST	1,542,816	

025200100100 MINISTRY OF WATER RESOURCES AND ENVIRONMENT										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY	136,920,000	149,876,198	101,320,800	118,000,000	
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	2,310,000	200,000	2,310,000	800,000	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000	2,154,000	2,000,000	800,000	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	3,000,000	915,000	2,000,000	1,600,000	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	77,000			-	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	77,000	115,000	77,000	61,600	
22020204	70133	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	77,000	50,000		-	
22020206	70133	00	02101	10721300	SEWAGE CHARGES	77,000		77,000	61,600	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,000,000	1,775,250	1,500,000	560,000	
22020303	70133	00	02101	10721300	NEWSPAPERS	77,000		77,000	61,600	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS	500,000		300,000	240,000	
22020309	70133	00	02101	10721300	UNIFORMS & OTHER CLOTHING	154,000		154,000	123,200	
22020313	70133	00	02101	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	200,000		200,000	160,000	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,000,000	2,955,000	4,000,000	3,200,000	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	1,200,000	100,000	600,000	480,000	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000	15,000	2,500,000	800,000	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	616,000	292,000	616,000	492,800	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	3,000,000	200,000	1,500,000	400,000	
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES	770,000	235,000	770,000	616,000	
22020501	70133	00	02101	10721300	LOCAL TRAINING	1,155,000	549,000	1,155,000	924,000	
22020601	70133	00	02101	10721300	SECURITY SERVICES	1,540,000	1,171,000	1,540,000	1,232,000	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES: Disinfection of public spaces in the 276 council wards against COVID-19	70,000,000	59,580,000	50,000,000	300,000,000	CR8
22020701	70133	00	02101	10721300	FINANCIAL CONSULTING	770,000		770,000	616,000	
22020703	70133	00	02101	10721300	LEGAL SERVICES	2,000,000		1,500,000	1,200,000	
22020704	70133	00	02101	10721300	ENGINEERING SERVICES	1,540,000	150,000	1,540,000	1,232,000	
22020705	70133	00	02101	10721300	ARCHITECTURAL SERVICES	770,000		770,000	616,000	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	4,000,000	685,000	3,000,000	2,400,000	
22020802	70133	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	1,463,000	36,000	1,463,000	1,170,400	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	70,000,000	70,800	100,600,000	16,000,000	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	38,500	66,863	150,000	120,000	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	1,155,000	250,000	500,000	400,000	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	1,000,000		1,000,000	400,000	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	1,000,000	50,000	500,000	400,000	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	1,309,000	204,250	1,309,000	400,000	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	77,000	105,000	77,000	61,600	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	385,000	500,000	385,000	308,000	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,000,000		700,000	560,000	
22021021	70133	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	770,000	500,000	770,000	616,000	
					TOTAL RECURRENT EXPENDITURE	326,027,500	222,800,361	287,730,800	457,112,800	
								PERSONNEL COST	118,000,000	
								OVERHEAD COST	339,112,800	

025200100100 MINISTRY OF WATER RESOURCES AND ENVIRONMENT														
CAPITAL EXPENDITURE														
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE				
23020101	70451	00150000010101	03101	10731700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF bridge at AINU, OJU II stat constituency, Oju LGA (constituency project)	20,000,000		15,000,000						
23020101	70451	00150000010101	03101	10731700	ROADS & BRIDGES: Construction of culvert at Ulabii stream Adikpo, Mtema village, Logo LGA	10,000,000		8,000,000						
23020119	70810	00030000020106	03101	10731700	ZOOS, PARKS & RESERVES: Annual tree planting campaign	5,000,000		10,000,000	10,000,000	CR8				
23020119	70810	00030000020106	03101	10731700	ZOOS, PARKS & RESERVES: Tree crop seeding production for revenue generation	15,000,000		25,000,000	25,000,000	CR8				
23020105	70630	00030000020106	03101	10731500	CONSTRUCTION / PROVISION OF WATER FACILITIES: Otukpa township water supply project	50,000,000	3,496,000	20,000,000	20,000,000	CR8				
23020105	70630	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF WATER FACILITIES: Tsar water scheme	15,000,000		10,000,000	10,000,000	CR8				
23020105	70630	00030000020106	03101	10731900	CONSTRUCTION / PROVISION OF WATER FACILITIES: Adoka/Ugboju water works	20,000,000		15,000,000	15,000,000	CR8				
23020105	70630	00030000020106	03101	10730200	CONSTRUCTION / PROVISION OF WATER FACILITIES: Obagaji mini water scheme	10,000,000		8,000,000	8,000,000	CR8				
23020105	70630	00030000020106	03101	10730200	CONSTRUCTION / PROVISION OF WATER FACILITIES: Anyiin water scheme	5,000,000								
23020105	70630	00030000020106	03101	10720700	CONSTRUCTION / PROVISION OF WATER FACILITIES: Tse Kongo water project (constituency project)	10,000,000								
23020105	70630	00030000020106	03101	10710900	CONSTRUCTION / PROVISION OF WATER FACILITIES: Katsina-ala west constituency water project	25,000,000		25,000,000	25,000,000	CR8				
23020105	70630	00030000020106	03101	10720500	CONSTRUCTION / PROVISION OF WATER FACILITIES: Gboka East constituency project	33,400,000		28,000,000	28,000,000	CR8				
23020105	70630	00030000020106	03101	10731400	CONSTRUCTION / PROVISION OF WATER FACILITIES: Obi West constituency water project	10,000,000		5,000,000	5,000,000	CR8				
23020105	70630	00030000020106	03101	10711100	CONSTRUCTION / PROVISION OF WATER FACILITIES: Kwande West constituency water project	14,000,000		5,000,000	5,000,000	CR8				
23020105	70630	00030000020106	03101	10731700	CONSTRUCTION / PROVISION OF WATER FACILITIES: Olu constituency water project	10,000,000		5,000,000	5,000,000	CR8				
23020105	70630	00030000020106	03101	10731900	CONSTRUCTION / PROVISION OF WATER FACILITIES: Extension and Upgrade of otobi-otukpo water works	50,000,000		5,000,000	50,000,000	CR8				
23020105	70630	00030000020106	03101	10710900	CONSTRUCTION / PROVISION OF WATER FACILITIES: Reticulation and upgrade of katsina-ala water works	50,000,000		5,000,000	5,000,000	CR8				
23020105	70630	00030000020106	03101	10710900	CONSTRUCTION / PROVISION OF WATER FACILITIES: Operation and maintenance of Katsina-ala and otobi-otukpo water works	600,000,000		313,500,000	500,000,000	CR8				
23020105	70630	00030000020106	03101	10731900	CONSTRUCTION / PROVISION OF WATER FACILITIES: Water supply in otukpo town (constituency project)	3,000,000		3,000,000	3,000,000	CR8				
23020105	70630	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF WATER FACILITIES: Greater Makurdi reticulation network	1,000,000,000		780,000,000	1,000,000,000	CR8				
23020105	70630	00030000020106	03101	10720500	CONSTRUCTION / PROVISION OF WATER FACILITIES: Renovation of water works at Ikpa-Mbair (constituency project)	5,000,000				CR8				
23020105	70630	00030000020106	03101	10720500	CONSTRUCTION / PROVISION OF WATER FACILITIES: Construction of water supply scheme in Gbajimba Town	140,000,000		100,000,000	100,000,000	CR8				
23020105	70630	00030000020106	03101	10720600	CONSTRUCTION / PROVISION OF WATER FACILITIES: Construction of water supply scheme at Agasha to provide potable water supply to the town and environs	50,000,000								
23020105	70630	00030000020106	03101	10712311	REHABILITATION / REPAIRS - WATER FACILITIES: Restoration of Vandeikya water works				35,000,000	CR8				
23020105	70630	00030000020106	03101	10720600	CONSTRUCTION / PROVISION OF WATER FACILITIES: Rehabilitation of existing PCI water schemes across the state	150,000,000		150,000,000	150,000,000	CR8				
23020116	70540	00030000020106	03101	10721300	SEWAGE/ DRAINAGE NETWORK: Erosion and flood control measures at Hudco qtrs road, North Bank, Makurdi; Lafia road by old customs house North Bank, Makurdi; Niger crescent wadara, Makurdi	10,000,000		10,000,000	10,000,000	CR8				
23020116	70540	00030000020106	03101	10721300	SEWAGE/ DRAINAGE NETWORK: Channelization of Lobi Stream reinforced concrete drainage channel & river Benue beach park	30,000,000		50,000,000	50,000,000	CR8				
23020116	70540	00030000020106	03101	10721300	SEWAGE/ DRAINAGE NETWORK: Ecological projects	800,000,000	8,438,022	1,200,000,000	1,200,000,000	CR8				
23020116	70540	00030000020106	03101	10721300	SEWAGE/ DRAINAGE NETWORK: Engineering design and construction of drainage system at kyabiz hotel to Benue State University 2nd gate and Benue State University Teaching Hospital to River Benue	30,000,000		28,000,000	28,000,000	CR8				
23020105	70630	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF WATER FACILITIES - DAMS: Construction of Onaha earth dam	50,000,000		50,000,000	50,000,000	CR8				
23020105	70630	00030000020106	03101	10730300	CONSTRUCTION / PROVISION OF WATER FACILITIES - DAMS: Construction of earth dam at Gbor	50,000,000								
23020105	70630	00030000020106	03102	10730301	CONSTRUCTION / PROVISION OF WATER FACILITIES - DAMS: Construction of other dams at Ikyuan, Igbenke & Ishan at N50Million each	150,000,000								
23020105	70630	00030000020106	03103	10730302	CONSTRUCTION / PROVISION OF WATER FACILITIES - DAMS: Construction of earth dam at Otukpo-ichor to allow for sourcing of raw water for water schemes	100,000,000								
23020105	70630	00030000020106	03101	10731900	CONSTRUCTION / PROVISION OF WATER FACILITIES - DAMS: Construction of earth dam at Mbatiev to allow for sourcing of raw water for water schemes	50,000,000		30,000,000	30,000,000	CR8				
23020105	70630	00030000020106	03101	10720500	CONSTRUCTION / PROVISION OF WATER FACILITIES - DAMS: Rehabilitation of Umogidi earth dam	40,000,000		25,000,000	25,000,000	CR8				
23020105	70630	00030000020106	03101	10730200	CONSTRUCTION / PROVISION OF WATER FACILITIES - DAMS: Construction of earth dam/water treatment plant at Mbazemba Adaka, Makurdi	50,000,000			50,000,000	CR8				
23020105	70630	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF WATER FACILITIES - DAMS: Rehabilitation of earth dam and provision of mini water treatment plant at Adum East, Obi LGA	50,000,000			50,000,000	CR8				
23020105	70630	00030000020106	03101	10731400	CONSTRUCTION / PROVISION OF WATER FACILITIES - DAMS: Duuv Ipav earth dam	100,000,000								
23020105	70630	00030000020106	03101	10720500	CONSTRUCTION / PROVISION OF WATER FACILITIES - DAMS: Rehabilitation of Wannune earth dam	80,000,000		120,000,000	120,000,000	CR8				
23020105	70630	00030000020106	03101	10730200	CONSTRUCTION / PROVISION OF WATER FACILITIES - DAMS: Earth dam at Isherev in Guma	100,000,000				CR8				
23020105	70630	00030000020106	03101	10720600	BOREHOLES & OTHER WATER FACILITIES: Construction of solar powered motorised boreholes in Agatu LGA	10,000,000	5,313,757	5,000,000	5,000,000	CR8				
23020105	70630	00030000020106	03101	10730200	BOREHOLES & OTHER WATER FACILITIES: Construction of solar powered motorised boreholes in Tse-abayol village in Ushongo LGA	10,000,000		5,000,000	5,000,000	CR8				
23020105	70630	00030000020106	03101	10730200	BOREHOLES & OTHER WATER FACILITIES: Supply of water treatment chemicals	50,000,000	40,000,000	150,000,000	150,000,000	CR8				
23020105	70630	00030000020106	03101	10721300	BOREHOLES & OTHER WATER FACILITIES: 225 cu.M water tank at government house	35,000,000	10,000,000							
23020105	70630	00030000020106	03101	10721300	BOREHOLES & OTHER WATER FACILITIES: Construction of hand pump boreholes in federal prison Makurdi	15,000,000								
23020105	70630	00030000020106	03101	10721300	BOREHOLES & OTHER WATER FACILITIES: Construction of hand pump boreholes and rural areas in the state that have acute water problem	150,000,000		50,000,000	50,000,000	CR8				
23010101	70510	00030000020106	03101	10721300	PURCHASE / ACQUISITION OF LAND: Dumpsites acquisition and development (2 sites)	30,000,000		50,000,000	50,000,000	CR8				
23010129	70510	00030000020106	03101	10721300	WASTE DISPOSAL EQUIPMENTS: Solid waste and dumpsite management equipment	50,000,000		80,000,000	80,000,000	CR8				
23020118	70451	00030000020106	03101	10721300	CONSTRUCTION OF STREET AND DIRECTION SIGNS: Signage and way finding infrastructure (erection of street and directional signs)	10,000,000								

23010105	70451	00030000020106	03101	10721300	PURCHASE OF MOTOR VEHICLES: Procurement of 6 No. Iveco MI 150 E24h Euro cargo rear loading trucks	40,000,000		40,000,000	40,000,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CHAIRS			3,500,000	2,363,935	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF AIR CONDITIONER			5,000,000	5,377,050	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CEILING FANS			1,000,000	675,410	
					TOTAL CAPITAL EXPENDITURE	4,390,400,000	67,247,779	3,438,000,000	4,000,416,395	
								CAPITAL EXPENDITURE	4,000,416,395	

025210400100 BENUE STATE ENVIRONMENTAL SANITATION AUTHORITY (BENSESA)										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70740	00	02101	10721300	SALARY	114,222,218	53,346,436	84,524,441	84,524,441	
22020101	70740	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	770,000		770,000	616,000	
22020102	70740	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	770,000	12,500	770,000	616,000	
22020201	70740	00	02101	10721300	ELECTRICITY CHARGES	231,000	5,000	231,000	184,800	
22020202	70740	00	02101	10721300	TELEPHONE CHARGES	77,000		77,000	61,600	
22020203	70740	00	02101	10721300	INTERNET ACCESS CHARGES	77,000		77,000	61,600	
22020205	70740	00	02101	10721300	WATER RATES	77,000		77,000	61,600	
22020301	70740	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	385,000	24,100	385,000	308,000	
22020305	70740	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	385,000		385,000	308,000	
22020306	70740	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	154,000		154,000	123,200	
22020307	70740	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES	77,000		385,000	308,000	
22020308	70740	00	02101	10721300	FIELD & CAMPING MATERIALS SUPPLIES	77,000			-	
22020309	70740	00	02101	10721300	UNIFORMS & OTHER CLOTHING	231,000		231,000	184,800	
22020310	70740	00	02101	10721300	TEACHING AIDS / INSTRUCTION MATERIALS	231,000			-	
22020401	70740	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	7,700,000	4,788,475	7,700,000	6,160,000	
22020402	70740	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	231,000		231,000	184,800	
22020403	70740	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	231,000		231,000	184,800	
22020404	70740	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	154,000		154,000	123,200	
22020405	70740	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	231,000		231,000	184,800	
22020406	70740	00	02101	10721300	OTHER MAINTENANCE SERVICES	77,000		77,000	61,600	
22020501	70740	00	02101	10721300	LOCAL TRAINING	770,000		770,000	616,000	
22020601	70740	00	02101	10721300	SECURITY SERVICES	462,000		462,000	369,600	
22020602	70740	00	02101	10721300	OFFICE RENT	231,000		231,000	184,800	
22020605	70740	00	02101	10721300	CLEANING & FUMIGATION SERVICES	462,000		462,000	369,600	
22020701	70740	00	02101	10721300	FINANCIAL CONSULTING	2,310,000		2,310,000	1,848,000	
22020702	70740	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	77,000		77,000	61,600	
22020703	70740	00	02101	10721300	LEGAL SERVICES	77,000		77,000	61,600	
22020801	70740	00	02101	10721300	MOTOR VEHICLE FUEL COST	5,000,000	2,073,399	15,000,000	1,600,000	
22020802	70740	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	385,000	10,000	385,000	308,000	
22020803	70740	00	02101	10721300	PLANT / GENERATOR FUEL COST	77,000		77,000	61,600	
22020901	70740	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	38,500		38,500	30,800	
22021001	70740	00	02101	10721300	REFRESHMENT & MEALS	308,000		308,000	246,400	
22021002	70740	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	385,000		385,000	308,000	
22021003	70740	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	77,000		77,000	61,600	
22021004	70740	00	02101	10721300	MEDICAL EXPENSES - LOCAL	385,000		385,000	308,000	
22021006	70740	00	02101	10721300	POSTAGES & COURIER SERVICES	38,500		38,500	30,800	
22021007	70740	00	02101	10721300	WELFARE PACKAGES	154,000		154,000	123,200	
22021008	70740	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	154,000		154,000	123,200	
					TOTAL RECURRENT EXPENDITURE	137,779,218	60,259,910	118,081,441	100,970,041	
								PERSONNEL COST	84,524,441	
								OVERHEAD COST	16,445,600	

025210400100 BENUE STATE ENVIRONMENTAL SANITATION AUTHORITY (BENSESA)										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23010129	70510	00090000010102	03101	10721300	PURCHASE OF WASTE DISPOSAL EQUIPMENT: 1 No Septic Emptier	15,000,000		15,000,000	7,950,000	
23010105	70510	00150000010104	03101	10721300	PURCHASE OF MOTOR VEHICLES - BULL DOZERS etc.: Purchase of 1 NO Payloader	18,000,000		12,200,000	6,466,000	
23020106	70740	00040000030102	03101	10721300	LABORATORY/MEDICAL EQUIPMENTS	4,000,000		4,000,000	2,120,000	
23020101	70510	00060000010103	03101	10721300	PURCHASE / ACQUISITION OF LAND: Dump Site	15,000,000		10,000,000	5,300,000	
23020118	70510	00060000010103	03101	10721300	CONSTRUCTION / PROVISION OF INFRASTRUCTURES: Construction of 20 No Toilets	2,000,000		2,000,000	1,060,000	
					TOTAL CAPITAL EXPENDITURE	54,000,000	-	43,200,000	22,896,000	
								CAPITAL EXPENDITURE	22,896,000	

025210200100 BENUE STATE WATER BOARD										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY	150,907,784	81,515,039	111,671,760	111,671,760	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	357,000	1,000,000	264,000	
22020103	70131	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,500,000	408,500	1,500,000	396,000	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	1,000,000	36,950	1,000,000	264,000	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	100,000		100,000	26,400	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	300,000	2,200	300,000	79,200	
22020206	70131	00	02101	10721300	SEWAGE CHARGES	700,000		700,000	184,800	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000	83,134	1,000,000	264,000	
22020302	70131	00	02101	10721300	BOOKS	100,000	50,000	100,000	26,400	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	500,000	119,300	500,000	132,000	
22020306	70131	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	1,000,000		1,000,000	264,000	
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING	500,000		500,000	132,000	
22020310	70131	00	02101	10721300	TEACHING AIDS / INSTRUCTION MATERIALS	300,000		300,000	79,200	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,610,000	854,425	5,610,000	1,481,040	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	1,640,000		1,640,000	432,960	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,000,000	12,500	6,000,000	1,584,000	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000		1,000,000	264,000	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	5,000,000	1,981,200	5,000,000	1,320,000	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	50,000,000	15,629,794	50,000,000	1,600,000	
22020501	70131	00	02101	10721300	LOCAL TRAINING	1,000,000		1,000,000	264,000	
22020601	70131	00	02101	10721300	SECURITY SERVICES	1,000,000		1,000,000	264,000	
22020602	70131	00	02101	10721300	OFFICE RENT	1,000,000		1,000,000	264,000	
22020603	70131	00	02101	10721300	RESIDENTIAL RENT	1,500,000	650,000	1,500,000	396,000	
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	200,000	63,000	200,000	52,800	
22020701	70131	00	02101	10721300	FINANCIAL CONSULTING	1,000,000	445,000	1,000,000	264,000	
22020702	70131	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	1,000,000		1,000,000	264,000	
22020703	70131	00	02101	10721300	LEGAL SERVICES	200,000	122,000	200,000	52,800	
22020706	70131	00	02101	10721300	SURVEYING SERVICES	2,000,000		2,000,000	528,000	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	2,900,000	901,000	2,900,000	765,600	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	3,000,000	1,681,000	3,000,000	792,000	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	50,000		50,000	13,200	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	300,000	300,150	300,000	79,200	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	2,000,000	154,000	2,000,000	528,000	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	200,000	55,000	200,000	52,800	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	1,200,000	155,000	1,200,000	316,800	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	100,000		100,000	26,400	
22021007	70131	00	02101	10721300	WELFARE PACKAGES	1,000,000	535,000	1,000,000	264,000	
22021008	70131	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	500,000	37,000	500,000	132,000	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000		100,000	26,400	
					TOTAL RECURRENT EXPENDITURE	248,407,784	106,148,192	209,171,760	125,811,760	
								PERSONNEL COST	111,671,760	
								OVERHEAD COST	14,140,000	

025210200100 BENUE STATE WATER BOARD										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020101	70443	00060000010105	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Fencing of Hqtrs	20,000,000		8,000,000	3,440,000	
					TOTAL CAPITAL EXPENDITURE	20,000,000	-	8,000,000	3,440,000	
								CAPITAL EXPENDITURE	3,440,000	

025210300100 BENUE STATE RURAL WATER SUPPLY AND SANITATION AGENCY,BERWASSA										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY	47,527,977	21,705,270	35,170,703	35,170,703	
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	968,000	1,500,000	396,000	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	3,500,000	3,813,744	2,500,000	660,000	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	252,000	166,714	252,000	66,528	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	77,000	25,358	77,000	20,328	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	154,000	11,960	154,000	40,656	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,000,000	1,895,675	2,000,000	528,000	
22020302	70131	00	02101	10721300	BOOKS	154,000	63,000	20,000	5,280	
22020303	70131	00	02101	10721300	NEWSPAPERS	38,500		10,000	2,640	
22020304	70131	00	02101	10721300	MAGAZINES & PERIODICALS	38,500	42,000	38,500	10,164	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	250,000	327,100	250,000	66,000	
22020306	70131	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	50,000	93,000	20,000	5,280	
22020307	70131	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES	700,000		700,000	184,800	
22020308	70131	00	02101	10721300	FIELD & CAMPING MATERIALS SUPPLIES	231,000	329,000	231,000	60,984	
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING	77,000	11,000	30,000	7,920	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,300,000	3,502,100	2,300,000	607,200	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	77,000	138,650	77,000	20,328	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	600,000	449,500	600,000	158,400	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000	830,050	100,000	26,400	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	500,000	303,600	500,000	132,000	
22020501	70131	00	02101	10721300	LOCAL TRAINING	1,155,000	172,500	500,000	132,000	
22020601	70131	00	02101	10721300	SECURITY SERVICES	1,000,000	1,320,000	1,000,000	264,000	
22020603	70131	00	02101	10721300	RESIDENTIAL RENT	875,500				
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	154,000	198,400	154,000	40,656	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	1,500,000	1,880,530	1,500,000	396,000	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	400,000	795,200	400,000	105,600	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	77,000	55,757	77,000	20,328	
22020902	70131	00	02101	10721300	INSURANCE PREMIUM	1,500,000	1,426,500	1,500,000	396,000	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	800,000	1,679,200	800,000	211,200	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	1,500,000	3,572,500	1,500,000	396,000	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	150,000	348,000	150,000	39,600	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	770,000	243,910	770,000	203,280	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	77,000	12,000	77,000	20,328	
22021007	70131	00	02101	10721300	WELFARE PACKAGES	6,250,000	7,686,000	6,000,000	1,584,000	
22021008	70131	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	192,500	68,300	192,500	50,820	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000		100,000	26,400	
22021021	70131	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	2,000,000	2,028,850			
22040103	70131	00	02101	10721300	GRANT TO LOCAL GOVERNMENTS - CURRENT	115,500		115,000	30,360	
22070101	70131	00	02101	10721300	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	7,000,000				
					TOTAL RECURRENT EXPENDITURE	87,643,477	56,163,368	61,365,703	42,086,183	
								PERSONNEL COST	35,170,703	
								OVERHEAD COST	6,915,480	

025210300100 BENUE STATE RURAL WATER SUPPLY AND SANITATION AGENCY (BERWASSA)										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020101	70443	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Administrative office block Hqtrs	30,000,000	5,379,870	12,000,000	5,160,000	
23020105	70630	00100000010104	03101	10721300	CONSTRUCTION / PROVISION OF WATER FACILITIES: Counterpart funding for RUSHPIN	215,243,000	24,131,000	96,000,000	41,280,000	
23020105	70630	00100000010104	03101	10721300	CONSTRUCTION / PROVISION OF WATER FACILITIES: Partnership for Expanded Water Sanitation & Hygiene (P-WASH)			60,000,000	25,800,000	
23020105	70630	00100000010104	03101	10721300	CONSTRUCTION / PROVISION OF WATER FACILITIES: Counterpart funding for SHAWN (provision of bore holes and latrines)	400,000,000	86,409,299	160,000,000	68,800,000	
23020105	70630	00100000010104	03101	10721300	CONSTRUCTION / PROVISION OF WATER FACILITIES: Counterpart funding for Water Aid (provision of bore holes and latrines)	5,000,000		4,000,000	1,720,000	
23050101	71080	00130000010105	03101	10721300	RESEARCH & DEVELOPMENT: Scale up of CLTS for ODF	50,000,000	1,232,640	24,000,000	10,320,000	
					TOTAL CAPITAL EXPENDITURE	700,243,000	117,152,809	356,000,000	153,080,000	
								CAPITAL EXPENDITURE	153,080,000	

023400100100 MINISTRY OF WORKS AND TRANSPORT													
CAPITAL EXPENDITURE													
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE			
23020101	70443	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Provision of Office Accommodation for the 2No newly-established Directorates of Transport Services (TS) and Planning, Research & Statistics (PRS).	13,000,000		8,320,000	8,320,000				
23020101	70443	00030000020106	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation of Central Mechanical and Electrical Workshops Buildings.	10,000,000		6,400,000	6,400,000				
23020101	70443	00030000020106	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation of Offices & Soil Lab in the MOWT&E Headquarters.	26,000,000		16,640,000	16,640,000				
23020101	70443	00030000020106	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation of VIO Office at North-Bank Makurdi.	7,800,000		4,992,000	4,992,000				
23020101	70443	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Establishment of MOW&T Archives/ Library Unit.	26,000,000		16,640,000	16,640,000				
23020101	70443	00060000010103	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Establishment of a Driving/ VIO Training School in Makurdi.	25,000,000		16,000,000	16,000,000				
23020101	70443	00060000010103	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Establishment of Benue State Traffic Management Agency.	100,000,000		64,382,437	64,382,437				
23020101	70443	00060000010103	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Establishment of a Vehicle Inspection Centre in Makurdi.	10,000,000		6,400,000	6,400,000				
23020101	70443	00080000020102	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Establishment of a Welding and Fabrication Training Centre.	2,600,000		1,664,000	1,664,000				
23020101	70443	00080000020102	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Establishment of Mechanical Training School	25,000,000		16,000,000	16,000,000				
23020101	70443	00060000010103	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS Rehabilitation of 4 No. Divisional Engineers' Offices			64,000,000	64,000,000				
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Construction of ZakiBiam-Afia-Gbeji Road.	350,000,000	111,073,725	96,000,000	96,000,000				
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Construction of Ge-Ikyobo-Agbeede-Amua-Anshagba Road.	500,000,000		128,000,000	329,000,000				
23020114	70443	00150000010101	03101	10711101	CONSTRUCTION / PROVISION OF ROADS: Construction of Vandeikya-Kotivough-Adikpo Road.	250,000,000		64,000,000	64,000,000				
23020114	70443	00150000010101	03101	10712112	CONSTRUCTION / PROVISION OF ROADS: Construction of Anyiin-Ugba-Amaafu-Abaji Road.	80,000,000		51,200,000	51,200,000				
23020114	70443	00150000010101	03101	10720702	CONSTRUCTION / PROVISION OF ROADS: Construction of Taraku-Naka-Agagbe Road.	400,000,000		360,000,000	460,000,000				
23020114	70443	00150000010101	03101	10720702	CONSTRUCTION / PROVISION OF ROADS: Construction of 248,256km of Rural Highways (Daudu-Gbajimba).	300,000,000		148,000,000	740,000,000				
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Construction of 248,256km of Rural Highways (Sankera-Sai).	100,000,000		32,000,000	10,000,000				
23020114	70443	00150000010101	03101	10721300	ROADS & BRIDGES: Surfacing and Rehabilitation of MGOK Township roads.	10,000,000	150,425,705	6,400,000	6,400,000				
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Construction of Makurdi Inner Ring Roads Dual Carriageway.	70,821,146		45,325,533	45,325,533				
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Construction of 38.19km of Makurdi Township Roads Phase II.	306,181,831	195,934,797	131,956,372	50,000,000				
23020114	70443	00150000010101	03101	10731607	CONSTRUCTION / PROVISION OF ROADS: Construction of Oju-Obussa-Utonkon Road.	500,000,000		388,000,000	100,000,000				
23020114	70443	00150000010101	03101	10730104	CONSTRUCTION / PROVISION OF ROADS: Construction of Otukpo-Utonkon-Igumale Road.	50,000,000		32,000,000	32,000,000				
23020114	70443	00150000010101	03101	10720503	ROADS & BRIDGES: Surfacing of Selected Township Roads (7.4km) in Gboko.	100,000,000		160,000,000	15,000,000				
23020114	70443	00150000010101	03101	10720503	ROADS & BRIDGES: Surfacing of 18.18km of Some Gboko Township Roads.	100,000,000	283,296,225	32,000,000	32,000,000				
23020114	70443	00150000010101	03101	10721300	ROADS & BRIDGES: Surfacing of Makurdi / Otukpo Township Roads (12.16km/ 13.35km).	100,000,000		32,000,000	32,000,000				
23020114	70443	00150000010101	03101	10731511	CONSTRUCTION / PROVISION OF ROADS: Construction of Orokam-Owukpa-Utonkon Road.	50,000,000		32,000,000	10,000,000				
23020114	70443	00150000010101	03101	10721300	ROADS & BRIDGES: Dualization of New House of Assembly Village Access Road.	50,000,000		64,000,000	64,000,000				
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Construction of Abuku-Ortese-Jingir-Ugah-Iorchor Road, with Jingir-Tyogbenda Wombo as spur.	500,000,000	18,445,234	256,000,000	50,000,000				
23020114	70443	00150000010101	03101	10712103	CONSTRUCTION / PROVISION OF ROADS: Construction of ZakiBiam Township Road.	100,000,000		64,000,000	4,000,000				
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Construction of Bridges and Culverts.	50,000,000		256,000,000	50,000,000				
23020114	70443	00150000010101	03101	10721300	ROADS & BRIDGES: Maintenance of Railway Level Crossing in the State.	10,000,000		6,400,000	6,400,000				
23020114	70443	00150000010101	03101	10721300	ROADS & BRIDGES: Rehabilitation/ Emergency Repairs of Rural and Urban Roads.	50,000,000	48,995,000	256,000,000	50,000,000				
23020114	70443	00150000010101	03101	10711005	ROADS & BRIDGES: Rehabilitation of Korinva-Branch Atser Road.	50,000,000		32,000,000	32,000,000				
23020114	70443	00150000010101	03101	10731908	ROADS & BRIDGES: Surfacing and Construction of New Township Roads in Makurdi, Gboko, Otukpo, Katsina Ala, Vandeikya, Oju, and others.	1,000,000,000	989,338,741	320,000,000	220,000,000				
23020114	70443	00150000010101	03101	10712113	CONSTRUCTION / PROVISION OF ROADS: Construction of Zaki Biam -Tor Donga Road, with Spur to Tsewuaze-Tiza-Abiki Shila Road.	1,000,000,000		307,200,000	107,200,000				
23020114	70443	00150000010101	03101	10720413	CONSTRUCTION / PROVISION OF ROADS: Construction of a three-span Bridge over Ambighir River at Ioryua, and Culverts on Buruku-Anvambe section of Buruku-Tyowanwe road, in Buruku LGA.	30,000,000		64,000,000	64,000,000				
23020114	70443	00150000010101	03101	10730209	CONSTRUCTION / PROVISION OF ROADS: Construction of Oshigbudu-Obagaji Road.	30,000,000		19,200,000	19,200,000				
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Construction of Township Roads In Makurdi	500,000,000	300,000,000	320,000,000	210,000,000				
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Construction of Peripheral Roads to Hotel Jovina.	300,000,000	300,000,000	48,000,000	48,000,000				
23020114	70443	00150000010101	03101	10720511	CONSTRUCTION / PROVISION OF ROADS: Construction of Igbor-Ikpa-Wannune Road.	400,000,000		256,000,000	399,000,000				
23020114	70443	00150000010101	03101	10721300	ROADS & BRIDGES: Engineering Survey and Design of Some Roads Across the State.	30,000,000		19,200,000	19,200,000				
23020114	70443	00150000010101	03101	10720607	CONSTRUCTION / PROVISION OF ROADS: Construction of Makurdi-Yogbo-Udei-Udei Branch Road.	1,000,000,000	499,940,000	384,000,000	734,000,000				
23020114	70443	00150000010101	03101	10720413	CONSTRUCTION / PROVISION OF ROADS: Construction of Tyowanwe-Joo-Takor-Aketa Road.	10,000,000		6,400,000	6,400,000				
23020114	70443	00150000010101	03101	10710903	CONSTRUCTION / PROVISION OF ROADS: Construction of Loko Bridge (20m Span) and a Box Culvert.	48,905,240		31,299,354	31,299,354				
23020114	70443	00150000010101	03101	10720403	CONSTRUCTION / PROVISION OF ROADS: Construction of Agbudu Bridge at Tofi Village in Buruku LGA.	44,365,703		28,394,050	28,394,050				
23020114	70443	00150000010101	03101	10731406	CONSTRUCTION / PROVISION OF ROADS: Construction of Taraku-Obarike Ito Road.	10,000,000		6,400,000	6,400,000				
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Construction of 92km of Rural Roads.	50,000,000		32,000,000	32,000,000				
23020114	70443	00150000010101	03101	10711205	CONSTRUCTION / PROVISION OF ROADS: Construction of Anyebe-Ayilamo-Abeda-Afia-Chito-Jootar Road.	50,000,000		32,000,000	32,000,000				
23020114	70443	00150000010101	03101	10711113	CONSTRUCTION / PROVISION OF ROADS: Construction of Jato Aka-Kashimbila Road.	10,000,000		96,000,000	16,000,000				

23020114	70443	00150000010101	03101	10711202	CONSTRUCTION / PROVISION OF ROADS: Construction of Oriobo-Imade Akpu-Gbajimba Road.	1,000,000,000	791,403,356	451,840,000	45,184,000
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Construction of Makurdi Outer Ring Road (Mobile Police Road Junction-Police Barracks-Welfare Qtrs-Yaikyo-Apir).	600,000,000	80,624,853	576,000,000	57,600,000
23020114	70443	00150000010101	03101	10722005	CONSTRUCTION / PROVISION OF ROADS: Construction of Agasha-Asukunya-Awenabo-Avande-Gwarche-Annune Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10731607	CONSTRUCTION / PROVISION OF ROADS: Construction of Akputu-Agera-Manta-Gbinde-Oju Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10721300	ROADS & BRIDGES: Dualization of Bays Garden Road Junction-Gyado Hotels-bypass-MOA Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10731909	CONSTRUCTION / PROVISION OF ROADS: Construction of Otukpo Icho-Oduajae-Aondona Road.	1,000,000,000	250,000,000	512,000,000	512,000,000
23020114	70443	00150000010101	03101	10711008	CONSTRUCTION / PROVISION OF ROADS: Construction of Amile Gyuve-Awajir-Tsuwe-Mbaakpur Road, with Tsuwe-Jov Kyundan as Spur.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10720601	ROADS & BRIDGES: Rehabilitation of Abinsi-Agasha-Tyulen-Ayilamo-Anyiin-Gbeji Road.	10,000,000		6,400,000	6,400,000
23020114	70443	00150000010101	03101	10730104	CONSTRUCTION / PROVISION OF ROADS: Construction of Iqumale-Agila Road.	500,000,000		256,000,000	256,000,000
23020114	70443	00150000010101	03101	10720704	CONSTRUCTION / PROVISION OF ROADS: Construction of Ikpayongo-Agema-Ayar-Paka-Tomatar-Aondona Road.	500,000,000		256,000,000	100,000,000
23020114	70443	00150000010101	03101	10720705	CONSTRUCTION / PROVISION OF ROADS: Construction of Mase-Shanna-Paka Road.	100,000,000		64,000,000	64,000,000
23020114	70443	00150000010101	03101	10720714	CONSTRUCTION / PROVISION OF ROADS: Construction of Shawa-Tse Akulega Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10731812	CONSTRUCTION / PROVISION OF ROADS: Construction of Odessasa-Aokpe Road.	100,000,000		64,000,000	64,000,000
23020114	70443	00150000010101	03101	10710909	CONSTRUCTION / PROVISION OF ROADS: Construction of Tsafa-Gurgur Water falls Tourist Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10711203	CONSTRUCTION / PROVISION OF ROADS: Construction of Dajo Pottery Tourist Road (Ushe Uba Road).	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10731509	CONSTRUCTION / PROVISION OF ROADS: Construction of 1No. Box Culvert each at Itabono-Ward II, Ikpayongo (on Mbakaha-Tsebo Road), Ijoro-Ukwonwo and Kpa Stream (Near Ikyobo Market).	70,000,000		44,800,000	44,800,000
23020114	70443	00150000010101	03101	10711110	CONSTRUCTION / PROVISION OF ROADS: Construction of a Bridge across River War Yough, crossing to Ada Market of Mbakyan in Kwande LGA.	80,000,000		51,200,000	51,200,000
23020114	70443	00150000010101	03101	10712207	CONSTRUCTION / PROVISION OF ROADS: Construction of Ikyor (Spur to Hiitom)-Utange-Mbagwaza-Mbagba-Lessel Road - 55km.	400,000,000		256,000,000	50,000,000
23020114	70443	00150000010101	03101	10731607	CONSTRUCTION / PROVISION OF ROADS: Construction of Road from Obussa-Ogori Oju II Constituency.	1,000,000,000		64,000,000	64,000,000
23020114	70443	00150000010101	03101	10731808	CONSTRUCTION / PROVISION OF ROADS: Construction of Ipoile-Otukpa-Eha-Aidoqodo Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10720514	CONSTRUCTION / PROVISION OF ROADS: Construction of Tsekucha-Usen-Tyulen Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10711101	CONSTRUCTION / PROVISION OF ROADS: Construction of Ager-Yaava-Tsenzuhul-Adikpo Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10730203	CONSTRUCTION / PROVISION OF ROADS: Construction of Obaqai-Okokolo-Abiam-Aqaabe Road.	300,000,000		252,160,000	150,000,000
23020114	70443	00150000010101	03101	10711206	CONSTRUCTION / PROVISION OF ROADS: Construction of Yandev-Tse Kur Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10721306	CONSTRUCTION / PROVISION OF ROADS: Construction of Tse Poor-Tsheembe-Apir Road.	200,000,000		64,000,000	64,000,000
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Construction of 34.5km of Township Roads in North Bank, Wadata, Ankpa Ward, Wurukum and H/Level Axis.	100,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Construction of ABC (Abya Best College) Street/ Wanongo Ugbema Streets Ii.e. Opp Pleasure Travels-Vanco-Jxn on Tse Poor-Apir road.	100,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10712304	CONSTRUCTION / PROVISION OF ROADS: Construction of Tse Angul-Ato Ndiir-Paka Road.	20,000,000		12,800,000	12,800,000
23020114	70443	00150000010101	03101	10720407	CONSTRUCTION / PROVISION OF ROADS: Construction of Tyowane-Diwa-Dzua-Nyamatsor Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10720405	CONSTRUCTION / PROVISION OF ROADS: Construction of Wannune-Buruku Road	40,000,000		25,600,000	25,600,000
23020114	70443	00150000010101	03101	10722003	CONSTRUCTION / PROVISION OF ROADS: Construction of Agudo-Ngibo-Luga Road (30km)	60,000,000		38,400,000	38,400,000
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Construction of Wadata-Aqboughul + NKST Loop Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10711106	CONSTRUCTION / PROVISION OF ROADS: Construction of Manyam-Onongo Village-Amahundu-Adikpo Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10711110	CONSTRUCTION / PROVISION OF ROADS: Construction of a Bridge over River Amile-u-Kiliki at Ada, along Koti-Ada-Ichor Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10712203	CONSTRUCTION / PROVISION OF ROADS: Construction of Abwa-Lessel Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10721300	ROADS & BRIDGES: Rehabilitation/ Reconstruction of UniAgric Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10720704	CONSTRUCTION / PROVISION OF ROADS: Construction of River Ukyaver Bridge & a Box Culvert.	6,328,363		4,050,152	4,050,152
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Construction of External Roads at Special Science School Makurdi.	30,849,044		19,743,388	19,743,388
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Construction of Abu Shuluwa Road.	71,962,749		-	-
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Construction of Kuanum Acka Street.	2,625,301		1,680,193	1,680,193
23020114	70443	00150000010101	03101	10721300	ROADS & BRIDGES: Asphalt Overlay of Kashim Ibrahim Road.	21,248,634		13,599,126	13,599,126
23020114	70443	00150000010101	03101	10712103	CONSTRUCTION / PROVISION OF ROADS: Construction of Sankera-Chito-Vaase Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10731403	CONSTRUCTION / PROVISION OF ROADS: Construction of Ugbodam Branch-Akunda Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10731908	CONSTRUCTION / PROVISION OF ROADS: Construction of Bongos Ikwue Avenue.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10721301	ROADS & BRIDGES: Dualization of Aqan Toll Gate-Apir Road.	20,000,000		12,800,000	12,800,000
23020114	70443	00150000010101	03101	10712302	CONSTRUCTION / PROVISION OF ROADS: Construction of Tsar-Dagba-Adamgbe-Chi Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10720514	CONSTRUCTION / PROVISION OF ROADS: Construction of bypass Road at BCC Tsekucha.	100,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10711202	CONSTRUCTION / PROVISION OF ROADS: Construction of Anyiin-Tine Nune (Mbavoor) Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10711106	CONSTRUCTION / PROVISION OF ROADS: Construction of Njihemba-Anwase-Abande Road.	500,000,000	263,033,273	256,000,000	100,000,000
23020114	70443	00150000010101	03101	10720610	CONSTRUCTION / PROVISION OF ROADS: Construction of Tse-Akenyi-Torkula Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10731901	CONSTRUCTION / PROVISION OF ROADS: Construction of Adoka-Oduqbo-Okokolo-Road.	500,000,000	299,213,753	192,000,000	100,000,000
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Construction of NULGE Pascal Mailumo Street-Kighir.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10731406	CONSTRUCTION / PROVISION OF ROADS: Construction of Aliade-Mbakine-Obarike Ito Road.	300,000,000		256,000,000	25,000,000
23020114	70443	00150000010101	03101	10731705	CONSTRUCTION / PROVISION OF ROADS: Construction of Ai'Igaji-Anwule-Ogene-Ukpobi Road.	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Construction of 5 No. Selected Township Roads in Makurdi	366,229,529		234,386,899	132,481,000
23020114	70443	00150000010101	03101	10721300	ROADS & BRIDGES: Rehabilitation of 3 No. Selected Township Roads in Makurdi	466,000,000		8,320,000	8,320,000
23020114	70443	00150000010101	03101	10721300	ROADS & BRIDGES: Rehabilitation of 2 No. Selected Township Roads in Gboko	390,000,000	247,542,767	7,040,000	7,040,000
23020114	70443	00150000010101	03101	10721300	ROADS & BRIDGES: Rehabilitation of 3 No. Selected Township Roads in Otukpo	357,000,000	299,213,753	6,400,000	6,400,000
23020114	70443	00150000010101	03101	10721300	ROADS & BRIDGES: Rehabilitation of 3 No. Selected Township Roads in Katsina Ala	209,000,000		3,840,000	3,840,000
23020114	70443	00150000010101	03101	10722005	CONSTRUCTION / PROVISION OF ROADS: Construction of NKST Uchi-Chieke-Kaamen-Anyeke-Wannune (32Km)	100,000,000		64,000,000	64,000,000
23020114	70443	00150000010101	03101	10731904	CONSTRUCTION / PROVISION OF ROADS: Construction of Ombi Junction-Ojanowa -Olakpoga-Ukplago (57Km)	50,000,000		32,000,000	32,000,000
23020114	70443	00150000010101	03101	10731607	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF Awajir-Olu Road (52.0km)	1,000,000,000		608,000,000	216,000,000

23020117	70443	00120000010102	03101	10721300	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES: Scoping and design of Airport (PPP).	100,000,000		11,000,000,000		
23020118	70443	00060000010103	03101	10710904	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction of a Heavy-Duty Motor Park at BCC, Tse-Kucha.	25,000,000		16,000,000		1,600,000
23010123	70320	000300000020106	03101	10721300	PURCHASE OF FIRE FIGHTING EQUIPMENT: Purchase of Fire Extinguishers for Ministry of Works, Transport & Energy Headquarters & Divisional Offices.	5,200,000		3,328,000		332,800
23010123	70435	00150000010104	03101	10721300	PURCHASE OF FIRE FIGHTING EQUIPMENT: Purchase of Fire Fighting Vehicles and Equipments.	52,000,000	18,090,000	33,280,000		3,328,000
23020103	70435	00140000010104	03101	10721300	CONSTRUCTION / PROVISION OF ELECTRICITY: Installation, Rehabilitation and Maintenance of Street Lights in Makurdi, Gboko, Otukpo and Katsina Ala.	150,000,000	29,145,000	13,347,200		13,347,200
23020103	70435	00140000010104	03101	10721300	CONSTRUCTION / PROVISION OF ELECTRICITY: Installation of Traffic Control Lights in Makurdi, Gboko, Otukpo and Katsina Ala.	40,000,000		41,600,000		41,600,000
23020103	70435	00140000010104	03101	10721300	CONSTRUCTION / PROVISION OF ELECTRICITY: Purchase and Installation of 200kVA Dedicated Transformer for MOWT&E premises.	10,000,000		3,200,000		3,200,000
23020103	70435	00140000010104	03101	10721300	CONSTRUCTION / PROVISION OF ELECTRICITY: Installation of fresh solar lights in Makurdi, Gboko, Otukpo, K/Ala.	80,000,000	49,366,008	51,200,000		51,200,000
23020103	70435	00140000010104	03101	10721300	CONSTRUCTION / PROVISION OF ELECTRICITY: Solar streetlight retrofiting.	150,000,000		83,200,000		83,200,000
23020103	70435	00140000010104	03101	10721300	CONSTRUCTION / PROVISION OF ELECTRICITY: Facilitation of Federal Govt. Power Projects in Benue State. (Land, Logistic support for sales and Rights of way for Transmission Lines).			19,200,000		19,200,000
23010105	70451	00150000010104	03101	10721300	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.: Purchase of Road Construction Plants & Equipment.	200,000,000		128,000,000		100,000,000
23010105	70451	00150000010104	03101	10721300	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.: Repairs of Earth-moving Plants and Vehicles.	100,000,000	20,303,375	51,005,840		51,005,840
23010129	70451	00150000010102	03101	10720501	INDUSTRIAL EQUIPMENT: Establishment of a Quarry Plant at Mkar.	18,200,000		11,648,000		11,648,000
23010129	70451	00150000010104	03101	10721300	INDUSTRIAL EQUIPMENT: Purchase of 4 No. Heavy-Duty Towing Vans for the VIOs	120,000,000		6,400,000		76,178,410
23010129	70474	00080000010101	03101	10721300	PURCHASE OF INDUSTRIAL EQUIPMENT : Purchase of Weighing Bridge for the Vehicles Inspection Centre, North-Bank, Makurdi.	92,000,000		58,880,000		58,880,000
23010129	70474	00080000010101	03101	10721300	PURCHASE OF INDUSTRIAL EQUIPMENT : Purchase of Equipment and Materials for the Drivers/VIO Training school, Makurdi.	4,420,000		2,828,800		2,828,800
23010129	70474	00080000010101	03101	10721300	INDUSTRIAL EQUIPMENT.: Purchase of Equipment for the Vehicle Inspection Centre, Makurdi.	8,500,000		38,400,000		8,400,000
23010129	70474	00080000010101	03101	10721300	INDUSTRIAL EQUIPMENT: Overhaul and purchase of Central Electrical Workshops and Machinery and Equipment.	50,000,000		32,000,000		32,000,000
23010129	70474	00080000010101	03101	10721300	INDUSTRIAL EQUIPMENT: Overhaul and purchase of Central Mechanical Workshops and Machinery and Equipment.	50,000,000		16,640,000		16,640,000
23010129	70451	00150000010104	03101	10721300	INDUSTRIAL EQUIPMENT: Purchase of 1 No 6-ton Lift Vehicle for the maintenance of Street Lights.	14,500,000		9,280,000		9,280,000
23010129	70451	00150000010104	03101	10721300	INDUSTRIAL EQUIPMENT: Purchase of 3 No. Utility Vehicles for use in Air-Conditioning/ Refrigeration, Electronics and General Maintenance.	20,000,000		12,800,000		12,800,000
23010129	70451	00150000010104	03101	10721300	INDUSTRIAL EQUIPMENT: Purchase of 13No. Toyota Hilux Vans with Equipment and Accessories for the VIOs.	260,000,000		89,600,000		89,600,000
23010119	70435	00120000010102	03101	10721300	POWER PLANTS: Construction of a 10MW PPP Gas Power Station at the Industrial Layout Makurdi (Equity Contribution).	130,000,000				
23010119	70435	00140000010104	03101	10721300	POWER PLANTS: Preliminary Design and feasibility study of a 400MW Hydro Power Station at Katsina Ala.	30,000,000		19,200,000		19,200,000
23010119	70435	00140000010104	03101	10721300	POWER PLANTS: Preliminary Design and feasibility study of a 100 MW Coal Power Station.	20,000,000		12,800,000		12,800,000
23010119	70435	000300000020105	03101	10721300	POWER GENERATING SETS: Purchase of 500KVA Generator for the Commissioners Quarters.	26,000,000		16,640,000		16,640,000
23010119	70435	000300000020105	03101	10721300	POWER GENERATING SETS: Purchase of 200KVA Generator for the Central Mechanical and Electrical Workshops.	20,000,000		12,800,000		12,800,000
23010119	70435	000300000020105	03101	10721300	POWER GENERATING SETS: Purchase of 250KVA Stand-by Generator set and installation for the International Market, Makurdi.	10,400,000		6,656,000		6,656,000
23010119	70435	000300000020105	03101	10721300	POWER GENERATING SETS: Repairs of 280KVA Puma Generator set at MOWT&E Hqtrs Makurdi (BNTB-114/2006).	163,821		104,845		104,845
23010109	70452	00150000030101	03101	10721300	BOATS: Purchase of 10 No. assorted Speed Boats for security and commercial purpose on Makurdi-Oweto, Makurdi-Anyebe, Makurdi-Gbajimba-Katsina Ala Waterways.	23,400,000		9,520,000		9,520,000
23010105	70452	00150000030101	03101	10721300	BOATS: Purchase of Barges for Ferry Services.	20,000,000		8,000,000		8,000,000
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Bureau for Manpower Dev. & Training.	5,720,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Muslim Pilgrims Welfare Board.	5,200,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Ministry of Finance.	26,000,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Local Govt Pension Board.	10,400,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Benue Printing and Publishing Co.	5,200,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Min. of Arts Culture and Tourism.	5,200,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:BNARDA.	32,032,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Benue State Polytechnic, Ugbokolo.	60,000,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Benue State Planning Commission.	26,000,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Radio Benue.	14,560,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Local Govt Audit Department.	10,400,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Benue State Indep. Electoral Comm.	7,280,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Office of the Accountant-General.	10,400,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Benue State Internal Rev. Serv. (BIRS).	26,000,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Benue State Environ. Sanit. Authority.	5,200,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Benue State Urban Dev Board.	30,056,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:High Court of Justice.	52,000,000	18,090,000			
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Min. of Educ. Sci. & Tech.	26,000,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:BSU College of Health Science.	15,600,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Primary Health Care Board.	10,400,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Ministry of Works, Transport & Energy.	16,640,000	16,000,000			
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Bureau of Int. Af. & Sp. Serv. (BIASS).	26,000,000	26,000,000			
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Benue State Sports Council.	10,400,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Purchase of Motor Vehicles for Other Benue State MDAs.	260,000,000				
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Purchase of Motor Vehicles for Benue State House of Assembly.	52,000,000	50,000,000			
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Purchase of Motor Vehicles for Benue State House of Assembly Commission	52,000,000	50,000,000			

23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES:Purchase of 13No. Toyota Hilux Vans with Equipments and Accessories for the VIOs.	260,000,000	250,000,000			
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES: Purchase of vehicles for government appointees and various MDAs	800,688,000	298,859,410	241,462,872	241,462,872	
23010105	70131	00150000010104	03101	10721300	MOTOR VEHICLES: Purchase of vehicles for Customary Court of Appeal			133,600,000	133,600,000	
23020127	70460	00110000010102	03101	10721300	COMPUTERS: Biometric data capture of Staff, Time and attendance register Management Pilot Scheme in the MOWT&E.	3,120,000		2,496,000	2,496,000	
23020127	70460	00110000010102	03101	10721300	COMPUTERS: Provision of Office Computer Sets and Accessories for the seven (7) Directorates of MOWT&E.	1,300,000		1,040,000	1,040,000	
23020127	70460	00110000010102	03101	10721300	COMPUTERS: Establishment of a Data Bank/ ICT, and Vehicle Tracking & Management System.	26,000,000		20,800,000	20,800,000	
23010114	70460	00110000010102	03101	10721300	PRINTERS: Provision of Office Printers for the seven (7) Directorates and Data Bank ICT of MOWT&E.	780,000		624,000	624,000	
23010118	70460	00110000010102	03101	10721300	SCANNERS: Provision of 4 No Scanners for the HC, PS, PRS & Data Bank/ICT Offices of MOWT&E.	520,000		416,000	416,000	
23010115	70460	00110000010102	03101	10721300	PHOTOCOPIERS: Provision of Office Photocopiers for the seven (7) Directorates and the Data Bank/ ICT of MOWT&E.	1,820,000		1,456,000	1,456,000	
23010112	70131	00030000020106	03101	10721300	CHAIRS: Furnishing of Offices (incl the newly established Directorates) & Soil Lab in the MOWT&E Hqtrs (Chairs).	2,600,000		2,080,000	2,080,000	
23010112	70131	00030000020106	03101	10721300	TABLES: Furnishing of Offices (incl the newly established Directorates) & Soil Lab in the MOWT&E Hqtrs (Tables).	2,600,000		2,080,000	2,080,000	
23010112	70131	00030000020106	03101	10721300	FILE CABINETS/CUPBOARDS: Provision of File Cabinet/Cupboard for the Offices (incl the newly established Directorates) & Soil Lab in the MOWT&E Hqtrs and other Office.			2,240,000	2,240,000	
23010112	70131	00030000020106	03101	10721300	TELEVISION SETS: Supply of BOSE System/ High Definition electronics to the Governor's Lodge.	7,800,000				
23010128	70610	00060000010105	03101	10721300	POLICE/PARA-MILITARY EQUIPMENT: Purchase of Materials and Uniforms for the VIOs.	10,000,000		8,000,000	8,000,000	
23010127	70451	00090000010104	03101	10721300	LABORATORY/MEDICAL EQUIPMENTS: Repairs and Purchase of Soil Lab equipment.	25,000,000		22,920,000	22,920,000	
23050104	70131	00150000010104	03101	10721300	Organization of the State Council on Works & Transport.	5,200,000		4,160,000	4,160,000	
23050103	70131	00130000010103	03101	10721300	Internal monitoring and evaluation of projects, programmes and other activities of the Ministry.	5,200,000		4,160,000	4,160,000	
23050101	70485	00130000010105	03101	10721300	Researches/ Surveys and collection of field data for analysis and management.	2,600,000		2,080,000	2,080,000	
23050103	70485	00130000010105	03101	10721300	Monitoring and Supervision of Driving School in the State.	2,000,000		1,600,000	1,600,000	
23050102	70460	00140000010104	03101	10721300	Purchase of Software for the PRS	-		4,000,000	4,000,000	
					TOTAL CAPITAL EXPENDITURE	24,520,617,361	5,954,334,975	22,738,647,061	9,000,000,000	
								CAPITAL EXPENDITURE	9,000,000,000	
025300100100 MINISTRY OF HOUSING AND URBAN DEVELOPMENT										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70133	00	02101	10721300	SALARY	83,749,123	24,475,622	61,974,351	61,974,351	
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000	1,773,000	250,000	66,000	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000	403,000	250,000	66,000	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	200,000	250,500	50,000	13,200	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	20,000	9,000	20,000	5,280	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	20,000	75,000	20,000	5,280	
22020204	70133	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES			20,000	5,280	
22020205	70133	00	02101	10721300	WATER RATES	50,000		20,000	5,280	
22020206	70133	00	02101	10721300	SEWAGE CHARGES	50,000		20,000	5,280	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	800,000	830,000	1,800,000	475,200	
22020303	70133	00	02101	10721300	NEWSPAPERS	10,000		10,000	2,640	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS	10,000		10,000	2,640	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	100,000		100,000	26,400	
22020306	70133	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	100,000	125,000	100,000	26,400	
22020308	70133	00	02101	10721300	FIELD & CAMPING MATERIALS SUPPLIES	50,000		50,000	13,200	
22020309	70133	00	02101	10721300	UNIFORMS & OTHER CLOTHING	50,000		50,000	13,200	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	500,000	420,000	720,000	190,080	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	1,000,000	425,000	1,000,000	264,000	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000	500,000	1,000,000	264,000	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	50,000		50,000	13,200	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	100,000	73,000	300,000	79,200	
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES	100,000	98,000	100,000	26,400	
22020412	70133	00	02101	10721300	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,000,000		1,000,000	264,000	
22020501	70133	00	02101	10721300	LOCAL TRAINING	1,000,000		500,000	132,000	
22020601	70133	00	02101	10721300	SECURITY SERVICES	1,500	180,000	240,000	63,360	
22020602	70133	00	02101	10721300	OFFICE RENT	1,000,000		5,000,000	1,320,000	
22020603	70133	00	02101	10721300	RESIDENTIAL RENT	1,000,000			-	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	200,000	181,000	100,000	26,400	
22020701	70133	00	02101	10721300	FINANCIAL CONSULTING	500,000		500,000	132,000	
22020703	70133	00	02101	10721300	LEGAL SERVICES	50,000		100,000	26,400	
22020704	70133	00	02101	10721300	ENGINEERING SERVICES	1,000,000	703,000	100,000	26,400	
22020705	70133	00	02101	10721300	ARCHITECTURAL SERVICES	1,000,000	998,000	500,000	132,000	
22020709	70133	00	02101	10721300	AUDITING OF ACCOUNTS			200,000	52,800	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	500,000	175,000	500,000	132,000	
22020802	70133	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	100,000		50,000	13,200	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	200,000	158,500	100,000	26,400	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	50,000	215,058	50,000	13,200	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	200,000	110,000	200,000	52,800	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	500,000	175,000	200,000	52,800	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	50,000	50,000	150,000	39,600	

22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	100,000	100,000	100,000	26,400
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	20,000	3,000	20,000	5,280
22021007	70133	00	02101	10721300	WELFARE PACKAGES	50,000	35,000	50,000	13,200
22021008	70133	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000		50,000	13,200
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION			150,000	39,600
					TOTAL RECURRENT EXPENDITURE	96,630,623	32,540,680	77,774,351	66,145,551
								PERSONNEL COST	61,974,351
								OVERHEAD COST	4,171,200

025300100100 MINISTRY OF HOUSING AND URBAN DEVELOPMENT										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (2020)
23030121	70610	00060000010105	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of GH Makurdi			198,000,000	104,940,000	
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDING: Headquarters Construction, Renovation, Lands for Judges Naka Road.			45,000,000	23,850,000	
23030121	70610	00060000010105	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation of MHUD HQTRS			65,000,000	34,450,000	
23020101	70610	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDING: Construction of Phase II State Secretariat.			5,000,000	2,650,000	
23030121	70610	00060000010105	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation/Rehabilitation of Benue State Secretariat.			94,000,000	49,820,000	
23030121	70610	00060000010105	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of State Prison			68,000,000	36,040,000	
23030121	70610	00060000010105	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation of Liaison Office Abuja			200,000,000	50,000,000	
23020119	70610	00060000010105	03101	10721300	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: City Landscaping Resilience and Restoration in Makurdi.			5,000,000	2,650,000	
23020102	70610	00060000010105	03101	10721300	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: Construction of Residential Mass Housing			25,000,000	13,250,000	
23020114	70451	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: Opening of Access Roads			15,000,000	7,950,000	
23020119	70411	00030000020106	03101	10721300	ZOOS, PARKS & RESERVES: Urban Renewal of Kanshio, Logo I & II and Wadata			15,000,000	7,950,000	
23020119	70411	00030000020106	03101	10721300	ZOOS, PARKS & RESERVES: Development Control in Major Towns; Makurdi, Gboko, Otukpo & Katsina-Ala (Monitoring)			30,000,000	15,900,000	
23010128	71080	00110000010102	03101	10721300	PURCHASE OF SECURITY EQUIPMENT: CCTV	10,000,000	10,000,000	5,000,000	2,650,000	
23020119	70411	00030000020106	03101	10721300	HERITAGE ASSETS: Acquisition of NGO Property for State Government.			30,000,000	15,900,000	
23010105	70451	00150000010104	03101	10721300	PURCHASE OF MOTOR VEHICLES - BULL DOZERS etc.	100,000,000	5,665,000	5,000,000	2,650,000	
23010115	70460	00110000010102	03101	10721300	PURCHASE OF PHOTOCOPIERS: 1 Nos	300,000		500,000	265,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CHAIRS: Aper Aku Lodge			4,000,000	2,120,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TABLES: Aper Aku Lodge, MHUD=2,000,000	200,000		7,000,000	3,710,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SAFES/ FILE CABINETS/ CUPBOARDS: Aper Aku Lodge			7,000,000	3,710,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TELEVISION SETS: Government Guest Houses etc	10,000,000		2,000,000	1,060,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF AIR CONDITIONER: Aper Aku Lodge			20,000,000	10,600,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF STOOLS: Aper Aku Lodge			3,000,000	1,590,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SHELVES: Aper Aku Lodge			4,000,000	2,120,000	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF EILING FANS: Aper Aku Lodge			2,000,000	1,060,000	
23010112	70131	00030000020106	03101	10721300	REFRIDGERATORS: Aper Aku Lodge, MHUD - 4 Nos = 500,000	280,000		5,500,000	2,915,000	
23010121	70131	00030000020106	03101	10721300	PURCHASE OF RESIDENTIAL FURNITURE: Purchase of beds, beddings /Window blinds for Aper Aku Lodge			75,000,000	39,750,000	
23030101	70610	00060000010105	03101	10721300	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING: Renovation of APER AKU Lounge, Deputy Governor, House of Assembly Extension	223,000,000	83,099,339	190,000,000	100,700,000	
23020101	70610	00060000010105	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDING: Headquarters Construction, Renovation, Lands for Judges Naka Road.	300,000,000	59,145,097			
23020102	70610	00060000010105	03101	10721300	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: Mass Housing Makurdi	500,000,000		10,000,000	5,300,000	
					TOTAL CAPITAL EXPENDITURE	1,143,780,000	157,909,436	1,135,000,000	545,550,000	
								CAPITAL EXPENDITURE	545,550,000	

025205600100 BENUE STATE URBAN DEVELOPMENT BOARD										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70133	00	02101	10721300	SALARY	37,961,368	38,491,888	28,091,412	28,091,412	
21020101	70133	00	02101	10721300	NON REGULAR ALLOWANCES	7,592,274				
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	2,310,000	2,288,358	2,310,000	609,840	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	770,000	758,135	770,000	203,280	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	616,000	622,000	616,000	162,624	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	462,000	390,650	462,000	121,968	
22020205	70133	00	02101	10721300	WATER RATES	308,000	194,500	308,000	81,312	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	231,000	641,000	231,000	60,984	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	770,000	1,526,000	770,000	203,280	
22020308	70133	00	02101	10721300	FIELD & CAMPING MATERIALS SUPPLIES	1,116,500	1,161,000	1,116,500	294,756	
22020309	70133	00	02101	10721300	UNIFORMS & OTHER CLOTHING	477,400	402,000	477,400	126,034	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	184,800	260,000	184,800	48,787	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	231,000	227,000	231,000	60,984	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	462,000	414,200	462,000	121,968	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,232,000	1,107,700	1,232,000	325,248	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	385,000	382,000	385,000	101,640	
22020501	70133	00	02101	10721300	LOCAL TRAINING	616,000	573,000	616,000	162,624	
22020701	70133	00	02101	10721300	FINANCIAL CONSULTING	346,000	304,000	346,000	91,344	
22020703	70133	00	02101	10721300	LEGAL SERVICES	1,309,000	1,091,000	1,309,000	345,576	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	616,000	517,000	616,000	162,624	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	308,000	201,500	308,000	81,312	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	308,000	920,000	308,000	81,312	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	693,000	1,500,000	693,000	182,952	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	462,000	620,000	462,000	121,968	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	1,540,000	1,580,000	1,540,000	406,560	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	23,100	11,600	23,100	6,098	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	46,200	165,000	46,200	12,197	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	154,000	128,000	154,000	40,656	
					TOTAL RECURRENT EXPENDITURE	61,530,642	56,477,531	44,068,412	32,309,340	
								PERSONNEL COST	28,091,412	
								OVERHEAD COST	4,217,928	

022800100300 BUSINESS ENGINEERING, SKILLS TRAINING (BEST)										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	150,000		150,000	39,600	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	60,000		60,000	15,840	
22020205	70131	00	02101	10721300	WATER RATES	150,000		150,000	39,600	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	100,000		100,000	26,400	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	100,000		100,000	26,400	
22020310	70131	00	02101	10721300	TEACHING AIDS / INSTRUCTION MATERIALS	160,000		160,000	42,240	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	100,000		100,000	26,400	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000		100,000	26,400	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	100,000		100,000	26,400	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	60,000		60,000	15,840	
22020501	70131	00	02101	10721300	LOCAL TRAINING	310,000		310,000	81,840	
22020601	70131	00	02101	10721300	SECURITY SERVICES	50,000		50,000	13,200	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	48,000		48,000	12,672	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	48,000		48,000	12,672	
22021007	70131	00	02101	10721300	WELFARE PACKAGES	64,000		64,000	16,896	
22021009	70131	00	02101	10721300	SPORTING ACTIVITIES	200,000		200,000	52,800	
22021010	70131	00	02101	10721300	DIRECT TEACHING & LABORATORY COST: BECE and Trade Test registration		336,000	400,000	105,600	
					TOTAL RECURRENT EXPENDITURE	1,800,000	336,000	2,200,000	580,800	
								PERSONNEL COST	-	
								OVERHEAD COST	580,800	

025300200100 MINISTRY OF RURAL DEVELOPMENT AND COOPERATIVE										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimates 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY	131,724,899	119,255,751	97,476,425	97,476,425	
21020101	70131	00	02101	10721300	NON REGULAR ALLOWANCES					
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	3,080,000	562,000	3,080,000	400,000	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	3,080,000	609,500	3,080,000	400,000	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	700,000	250,000	700,000	184,800	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	154,000		154,000	40,656	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	385,000		385,000	101,640	
22020205	70131	00	02101	10721300	WATER RATES	385,000		385,000	101,640	
22020206	70131	00	02101	10721300	SEWAGE CHARGES	77,000		77,000	20,328	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,310,000	1,508,575	2,310,000	609,840	
22020302	70131	00	02101	10721300	BOOKS	154,000	40,000	154,000	40,656	
22020303	70131	00	02101	10721300	NEWSPAPERS	115,500		115,500	30,492	
22020304	70131	00	02101	10721300	MAGAZINES & PERIODICALS	154,000		154,000	40,656	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	3,850,000	115,000	3,850,000	1,016,400	
22020306	70131	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	385,000	95,000	385,000	101,640	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,310,000	629,000	2,310,000	609,840	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	1,540,000		1,540,000	406,560	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,310,000		2,310,000	609,840	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	770,000	18,500	770,000	203,280	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	462,000		462,000	121,968	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	539,000	30,000	539,000	142,296	
22020501	70131	00	02101	10721300	LOCAL TRAINING	847,000		847,000	223,608	
22020501	70131	00	02101	10721300	LOCAL TRAINING -TRAINING AND WORKSHOP	10,000,000		10,000,000	1,600,000	
22020501	70131	00	02101	10721300	LOCAL TRAINING - GENERALTRAINING FOR COMMUNITY DEVELOPMENT STAFF, STAKEHOLDERS,CAPACITY BUILDING & PUBLIC ENLIGHTMENT	2,340,000		2,340,000	617,760	
22020601	70131	00	02101	10721300	SECURITY SERVICES	385,000		385,000	101,640	
22020602	70131	00	02101	10721300	OFFICE RENT	462,000		462,000	121,968	
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	600,000	24,000	600,000	158,400	
22020701	70131	00	02101	10721300	FINANCIAL CONSULTING	385,000		385,000	101,640	
22020702	70131	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	2,310,000		2,310,000	609,840	
22020704	70131	00	02101	10721300	ENGINEERING SERVICES	2,310,000		2,310,000	609,840	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	6,500,000	1,378,925	6,500,000	1,716,000	
22020802	70131	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	805,000		805,000	212,520	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	2,695,000		2,695,000	711,480	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	100,000	31,109	100,000	26,400	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	693,000	75,000	693,000	182,952	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	231,000	150,000	231,000	60,984	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	1,155,000	2,500	1,155,000	304,920	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS-SENSITIZATION AND MOBILIZATION	7,800,000		7,800,000	2,059,200	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS-SENSITIZATION OF RURAL POPULACEON THE BENEFITS OF CLUSTER SETTLEMENTS	39,000,000		39,000,000	1,600,000	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	1,540,000		1,540,000	406,560	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	77,000		77,000	20,328	
22021007	70131	00	02101	10721300	WELFARE PACKAGES	1,540,000	464,000	1,540,000	406,560	
22021008	70131	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	385,000		385,000	101,640	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	231,000		231,000	60,984	
22021021	70131	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS					
22040203	70131	00	02101	10721300	PARTNERSHIP WITH DONOR AGENCIES & NGOs ON COMMUNITY DEVELOPMENT	23,400,000		23,400,000	4,000,000	
					TOTAL RECURRENT EXPENDITURE	260,276,399	125,238,860	226,027,925	118,674,181	
								PERSONNEL COST	97,476,425	
								OVERHEAD COST	21,197,756	

025300200100 MINISTRY OF RURAL DEVELOPMENT AND COOPERATIVES													
CAPITAL EXPENDITURE													
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimates 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID RESPONSIVE			
23020101	70443	00070000010102	03101	10730102	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF WOMEN/ YOUTH DEVELOPMENT CENTRE AT APA AGILA IN ADO CONSTITUENCY	21,450,000		2,000,000	1,000,000	CR9			
23030121	70443	00080000010103	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REHABILITATION OF INJECTOR SERVICES MACHINE WORKSHOP	150,000,000		1,500,000	750,000	CR9			
23020118	70443	00080000010101	03101	10721300	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: LANDSCAPING AND FURNISHING OF INTEGRATED COOPERATIVE CENTRES	10,000,000		5,155,240	2,577,620	CR9			
23020101	70443	00080000010102	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: COMPLETION OF BENUE COOPERATIVE FEDERATION COMPLEX	10,000,000		5,155,240	2,577,620	CR9			
23030121	70443	00080000010102	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF BRDC OFFICES	39,000,000		1,000,000	500,000	CR9			
23020101	70443	00070000010103	03101	10710900	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF COMMUNITY HALL AT GBISE CONSTITUENCY	10,140,000		5,227,413	2,613,707	CR9			
23020101	70443	00030000020103	03101	10720500	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: POLICE STATION AT PIKA MDAANKU WARD GBOKO WEST CONSTITUENCY	7,800,000		4,021,087	2,010,544	CR9			
23020101	70443	00030000020103	03101	10721300	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: CONSTRUCTION OF RURAL HOUSING SCHEME/COMMUNITY SETTLEMENTS	50,000,000		3,000,000	1,500,000	CR9			
23020101	70443	00080000020102	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF SKILLS/ARTS AND CRAFTS CENTRES	11,700,000		6,031,631	3,015,816	CR9			
23020101	70443	00070000010103	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF COMMUNITY HALL AT TOR-DONGA CONSTITUENCY	11,700,000		6,031,631	3,015,816	CR9			
23030121	70443	00130000010105	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 8 NOS. OF DIVISIONAL AND 3 NOS. OF ZONAL OFFICES EXISTING IN 8 NOS. OF LGAS	39,000,000		1,500,000	750,000	CR9			
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ONE SPAN REINFORCED CONCRETE BRIDGE ACROSS AKU STREAM ON KORINYA - MBAATIM FEEDER ROAD.KONSHISHA LGA	9,153,360		9,153,360	4,576,680	CR9			
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: COMPLETION OF UZENKE BRIDGE ON AKPAGHER-IKPENEGH FEEDER ROAD (TYOGBENDA-LEEKU-BAR COMMUNITY ROAD IN GBOKO	1,500,000		1,077,000	538,500	CR9			
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS:IKPAYONGU - AYAA - PAKA MBARON - TOM ATAR - AGULEGA - AONDOANA GWER EAST	10,000,000		2,000,000	1,000,000	CR9			
23020114	70451	00090000010103	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF DOUBLE CELL 3M X 2M BOX CULVERT ACROSS BAR STREAM GBOKO	826,142		826,142	413,071	CR9			
23020114	70451	00090000010103	03101	10730100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A DOUBLE CELL 2M X 2M BOX CULVERT ACROSS OCHEKWU STREAM APA	1,124,200		1,124,200	562,100	CR9			
23020114	70451	00150000010101	03101	10711200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TWO SPAN REINFORCED CONCRETE BRIDGE ACROSS LOGO STREAM	30,357,709		5,000,000	2,500,000	CR9			
23020114	70451	00150000010101	03101	10711200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TWO SPAN REINFORCED CONCRETE BRIDGE ACROSS LOGO TO TSAMUM STREAM.	10,000,000		5,000,000	2,500,000	CR9			
23020114	70451	00150000010101	03101	10711200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF CONCRETE BRIDGES ACROSS LOGO AND TSAMUM.	10,000,000				CR9			
23020114	70451	00090000010103	03101	10712104	CONSTRUCTION / PROVISION OF ROADS CONST. OF 2NO DOUBLE CELL 3M X 2M BOX CULVERTS ON TSE ORBIAM - GBORAGYO - GBAGIR FEEDER ROAD UKUM	833,426		833,426	416,713	CR9			
23020114	70451	00150000010101	03101	10712100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 2 SRCB ACROSS TE STREAM ON KYADO ANGABO-CHITO-AFIA FEEDER ROAD.UKUM	41,000,000	5,518,879	35,481,121	17,740,561	CR9			
23020114	70451	00090000010103	03101	10712100	ROADS & BRIDGES: CONSTRUCTION OF 2 X 2M RELIEF BOX CULVERT TO THE 2 SRCB ACROSS TE STREAM UKUM	1,307,556		6,000,000	3,000,000	CR9			
23020114	70451	00090000010103	03101	10712100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF DOUBLE CELL 2M X 2M BOX CULVERT ACROSS UKANGU STREAM GUMA	759,397		2,000,000	1,000,000	CR9			
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TWO SPAN REINFORCED CONCRETE BRIDGE ACROSS SHINA STREAM GUMA	30,357,948		10,000,000	5,000,000	CR9			
23020114	70451	00150000010101	03101	10720600	ROADS & BRIDGES: CONSTRUCTION OF 3 SPAN REINFORCED CONCRETE BRIDGE ACROSS GBAYA STREAM GWER EAST	25,626,996		3,000,000	1,500,000	CR9			
23020114	70451	00090000010103	03101	10720700	ROADS & BRIDGES: CONSTRUCTION OF A DOUBLE CELL 2M X 2M BOX CULVERT ACROSS UKOUGH STREAM GWER /E	862,023		862,023	431,012	CR9			
23020114	70451	00090000010103	03101	10730300	ROADS & BRIDGES: CONSTRUCTION OF A DOUBLE CELL 2M X 2M BOX CULVERT ACROSS EPILIGBO STREAM APA	2,623,135		2,623,135	1,311,568	CR9			
23020114	70451	00150000010101	03101	10730300	ROADS & BRIDGES: CONSTRUCTION OF TWO SPAN REINFORCED CONCRETE BRIDGE ACROSS MNU - MABIA STREAM ADO	39,876,490		10,000,000	5,000,000	CR9			
23020114	70451	00150000010101	03101	10730100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TWO SPAN REINFORCED CONCRETE BRIDGE ACROSS OLOKO STREAM OJU	20,376,490		5,000,000	2,500,000	CR9			
23020114	70451	00150000010101	03101	10731700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TWO SPAN REINFORCED CONCRETE BRIDGE ACROSS GBAR SAMBER STREAM, VANDEIKYA	9,999,796		9,999,796	4,999,898	CR9			
23020114	70451	00150000010101	03101	10712300	ROADS & BRIDGES: CONSTRUCTION OF TWO SPAN REINFORCED CONCRETE BRIDGE ACROSS OGOLI STREAM OTUKPO LGA	16,374,767		5,000,000	2,500,000	CR9			
23020114	70451	00150000010101	03101	10731900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ONE SPAN REINFORCED CONCRETE BRIDGE ACROSS MU STREAM GUMA	29,754,484		10,000,000	5,000,000	CR9			
23020114	70451	00090000010103	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 2 NO. 2M X 2M BOX CULVERTS ACROSS ALELE STREAM MAKURDI	8,000,000		5,744,000	2,872,000	CR9			
23020114	70451	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF THREE SPAN REINFORCED CONCRETE BRIDGE ACROSS OKPOKWU STREAM AT ADIM AKPA, OTUKPO LGA	97,000,000				CR9			
23020114	70451	00150000010101	03101	10731900	ROADS & BRIDGES: CONSTRUCTION OF ONE SPAN REINFORCED CONCRETE BRIDGE ACROSS AKUME STREAM KWANDE LGA	10,000,000	9,708,914	20,000,000	10,000,000	CR9			
23020114	70451	00150000010101	03101	10711100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TWO SPAN REINFORCED CONCRETE BRIDGE ACROSS LOGO UKILIKI STREAM	10,000,000		7,180,000	3,590,000	CR9			

23020114	70451	00150000010101	03101	10711200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ONE SPAN REINFORCED CONCRETE BRIDGE ACROSS AKERA II STREAM USHONGO LGA	10,000,000		7,000,000	3,500,000	CR9
23020114	70451	00090000010103	03101	10712200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A DOUBLE CELL 3M X 2M BOX CULVERT ACROSS AKERA I STREAM USHONGO LGA	4,627,596		4,627,596	2,313,798	CR9
23020114	70451	00150000010101	03101	10712200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A DOUBLE CELL 2M X 2M BOX CULVERT ACROSS UBA STREAM USHONGO	3,747,335		3,747,335	1,873,668	CR9
23020114	70451	00150000010101	03101	10712200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A THREE SPAN REINFORCED CONCRETE BRIDGE ACROSS BE STREAM VANDEIKYA	5,000,000		3,590,000	1,795,000	CR9
23020114	70451	00150000010101	03101	10712300	ROADS & BRIDGES: CONSTRUCTION OF ONE SPAN REINFORCED CONCRETE BRIDGE ACROSS UWACHAM STREAM VANDEIKYA	5,000,000		5,000,000	2,500,000	CR9
23020114	70451	00090000010103	03101	10712300	ROADS & BRIDGES: CONSTRUCTION OF A DOUBLE CELL 3M X 2M BOX CULVERT ACROSS MTEMA STREAM VANDEIKYE	4,627,596		3,322,614	1,661,307	CR9
23020114	70451	00090000010103	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A DOUBLE CELL 3M X 2M BOX CULVERT ACROSS UVUR STREAM V/KYA	5,027,350		3,609,637	1,804,819	CR9
23020114	70451	00150000010101	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A 3 SPAN BRIDGE ACROSS MU STREAM ON YA-UKAR JIJING-TSE UGANDE UNDER FEEDER ROAD GUMA LGA	60,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF FEEDER ROAD FROM JATO AKA-BO-AGUNDU-GUSA IN KWANDE (20KM)	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10711100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OJOMA-ALAN AKPA-OKPUDU-OJENYO FEEDER ROAD IN ADO LGA (15KM)	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10730100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF UKWO OTUKPA-ORID ABO-EPEYILO FEEDER ROAD OGBADIBO LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF FEEDER ROAD UKWO OWUKPA-IGBAJA-IPO OGBADIBO LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF FEEDER ROAD FROM UKWO OROKAM-UTURE-IPOLE IN OGBADIBO LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ZAKI-BIAM-BOSSUA-MARBA IKYONGU FEEDER ROAD IN UKUM LGA (16.5KM)	10,000,000	2,567,000	7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10712100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF FEEDER ROAD FROM LOGO TO TSARNUM LOGO LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10711200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF CONCRETE BRIDGES ACROSS LOGO AND TSARNUM STREAMS	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10711200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF FEEDER ROAD FROM TSE IKYO-KPOGHUL-AGIR IN GUMA LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ADIKPO-GUBE USAR FEEDER ROAD IN KWANDE LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010102	03101	10711100	ROADS & BRIDGES: MAINTENANCE OF BRDC FEEDER ROAD AND BRIDGES MAKURDI LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION AT A TWO SPAN REINFORCED CONCRETE BRIDGE ACROSS ORKER STREAM GBOKO LGA	40,000,000	9,315,663	33,000,000	16,500,000	CR9
23020114	70451	00090000010103	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION AT 3/3M X 3M BOX CULVERT ACROSS UKOR STREAM GWER EAST	6,856,200		4,922,752	2,461,376	CR9
23020114	70451	00090000010103	03101	10720700	ROADS & BRIDGES: CONSTRUCTION OF A SINGLE CELL 3M X 2M BOX CULVERT ACROSS AHO STREAM MAKURDI LGA	4,680,000		3,360,240	1,680,120	CR9
23020114	70451	00090000010103	03101	10721300	ROADS & BRIDGES: CONSTRUCTION OF A DOUBLE CELL 2M X 2M BOX CULVERT ACROSS EKILE STREAM ADO LGA	3,747,335		2,690,587	1,345,294	CR9
23020114	70451	00150000010101	03101	10730100	ROADS & BRIDGES: CONSTRUCTION OF A 3 SPAN REINFORCED CONCRETE BRIDGE ACROSS OCHEKWU STREAM APA LGA	5,000,000		3,590,000	1,795,000	CR9
23020114	70451	00150000010101	03101	10730300	ROADS & BRIDGES: UGA-TYOOR-TORYOUGH-TORGBENDA-UDENDE FEEDER ROAD IN BURUKU LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10720400	ROADS & BRIDGES: CONSTRUCTION OF A TWO SPAN REINFORCED CONCRETE BRIDGE ACROSS OKPOBI STREAM OHIMINI LGA	5,000,000		3,590,000	1,795,000	CR9
23020114	70451	00090000010103	03101	10731600	ROADS & BRIDGES: CONSTRUCTION OF A DOUBLE CELL 3M X 2M BOX CULVERT ACROSS A STREAM OBI	4,627,596		3,322,614	1,661,307	CR9
23020114	70451	00150000010101	03101	10731400	ROADS & BRIDGES: CONSTRUCTION OF 2 SPAN REINFORCED CONCRETE BRIDGE ACROSS UVARVASE STREAM GUMA LGA	5,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10720600	ROADS & BRIDGES: CONSTRUCTION AT MBAAKON - MEDE - IHUGH FEEDER ROAD VANDEIKYA LGA	150,000,000	50,000,000	120,000,000	60,000,000	CR9
23020114	70451	00150000010101	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF GBISE - MBAIKYER FEEDER ROAD 10KM K/ALA LGA	66,000,000		25,000,000	12,500,000	CR9
23020114	70451	00150000010101	03101	10710900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF IGBOGHUL ABEDA - TSE GIRGI KUME - AYILAMO - ANYEBE FEEDER ROAD 15KM LOGO LGA	50,048,314		2,000,000	1,000,000	CR9
23020114	70451	00150000010101	03101	10711200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF MASE - SHANNA - HUNDU - PAKA - TSE AKU FEEDER ROAD, 25KM GWER/E	63,846,330		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF GBAJIMBA - TSE UPEV - TSE AKAHENNA - NASSARAWA BORDER HIGHWAY, 28KM LONG. GUMA LGA	1,396,205,036	795,462,680	1,396,205,036	690,752,518	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF HOWE - KINGA - TSE AKESHI - TSE GABU - SHAWA FEEDER ROAD, 15KM GWER EAST	77,481,610		77,481,610	38,740,805	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF IGUMALE - ULAYI - IJIGBAN FEEDER ROAD, 10KM ADO	23,097,617		2,000,000	1,000,000	CR9
23020114	70451	00150000010101	03101	10730100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A TWO SPAN REINFORCED CONCRETE BRIDGE ACROSS KONTIEN STREAM GBOKO LGA	41,635,394	5,518,871	6,000,000	3,000,000	CR9
23020114	70451	00090000010103	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A TRIPLE CELL 3M X 3M BOX CULVERT ACROSS ANZA STREAM AT PILA GBABUA VILLAGE. GBOKO LGA	41,635,394	5,518,871	6,000,000	3,000,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF THREE SPAN BRIDGE ACROSS ULOBO STREAM AT TSE GABU, ON HOWE - KINGA - TSE AKESHI - TSE GABU - SHAWA FEEDER ROAD IN GWER EAST LGA			24,000,000	12,000,000	CR9
23020114	70451	00150000010101	03101	10730304	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ADOKA UMOGIDI - ODUGBO - OPAHA FEEDER ROAD APA LGA	45,421,163	8,170,148	15,000,000	7,500,000	CR9

23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TYO-MU, TSWARDUGH, ADUKU, IKPAYONGO ROAD, GWER EAST	100,000,000		20,000,000	10,000,000	CR9
23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TWO SPAN REINFORCED CONCRETE BRIDGE ACROSS OKPOKWU STREAM APA LGA	10,000,000		22,000,000	11,000,000	CR9
23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF THREE SPAN REINFORCED CONCRETE BRIDGE ACROSS AMBIIR STREAM GBOKO LGA	42,965,093	15,000,000	6,000,000	3,000,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ONE SPAN REINFORCED CONCRETE BRIDGE ACROSS MCHIRA STREAM WITH ROAD RESURFACING AND EMBANKMENT GWER EAST LGA	44,000,000		11,000,000	5,500,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF THREE SPAN REINFORCED CONCRETE BRIDGE ACROSS OKPOKWU STREAM AT ADIM - AKPA OTUKPO LGA	112,856,342	11,000,000	101,856,342	50,928,171	CR9
23020114	70451	00150000010101	03101	10731900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ADIKPO-GUBE-USAR FEEDER ROAD IN KWANDE	10,000,000		50,000	25,000	CR9
23020114	70451	00150000010102	03101	10711100	ROADS & BRIDGES: MAINTENANCE OF BRDC FEEDER ROADS AND BRIDGES MAKURDI	10,000,000	400,000	5,000,000	2,500,000	CR9
23020114	70451	00090000010103	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF CULVERTS AND BRIDGES IN NANEV/SHANGEV YA IN KWANDE WEST	585,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10711100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF FEEDER ROAD FRO JATO-AKA BO-AGUNDU-GUSA (20KM) IN KWANDE LGA	10,000,000		500,000	250,000	CR9
23020114	70451	00150000010101	03101	10711100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ALKALI JUNCTION-TSE KAMENA-DIV MARKET ROAD IN KWANDE ALABA UDEDEKU MARKET AND 3 SPAN RC BRIDGES ACROSS MKOMUN STREAM IN KWANDE LGA	150,000,000		400,000	200,000	CR9
23020114	70451	00150000010101	03101	10711100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF KASHIMBILA DIV-ALABA FEEDER ROAD IN KWANDE LGA	80,000,000		40,000,000	20,000,000	CR9
23020114	70451	00150000010101	03101	10711100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OTUMACHE - OHUHU OWO - AMEKA - OKUKU ROAD CULVERT ON OJU I CONSTITUENCY	10,870,000		500,000	250,000	CR9
23020114	70451	00150000010101	03101	10731700	ROADS & BRIDGES: OKETE/IDEKPA ROAD IN OHIMINI	20,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10731600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF CULVERTS AND BRIDGES AT ENGLA AND OGWULE ADAKPA IN AGATU	12,012,000		5,000,000	2,500,000	CR9
23020114	70451	00090000010103	03101	10730200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF CULVERTS AT MBADIM, IKPA AGURE IN GBOKO WEST CONSTITUENCY	577,645		4,000,000	2,000,000	CR9
23020114	70451	00150000010102	03101	10720500	ROADS & BRIDGES: MAINTENANCE OF BRDC ROADS AND BRIDGES GBOKO LGA	150,000,000		60,000,000	30,000,000	CR9
23020114	70451	00150000010101	03101	10720500	ROADS & BRIDGES: DESIGN AND CONSTRUCTION OF A BOX BRIDGE AT 2. ATUUM IN NINGEV AND ANYEJE STREAM IN MBAADIGAM IN VANDEIKYA (TIEV) CONSTITUENCY	8,580,000		5,000,000	2,500,000	CR9
23020114	70451	00090000010103	03101	10712300	CONSTRUCTION OF CULVERTS AND DRAINAGES AT MBADEDE, TSAMBE AND MBAGBAN IN VANDEIKYA (KYAN) CONSTITUENCY	12,870,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF MGBETA ZEMBA ROAD, ADAKA MAKURDI (SOUTH) CONSTITUENCY	15,450,000		15,450,000	7,725,000	CR9
23020114	70451	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGE ACROSS UTYEM STREAM IN UGBER COMMUNITY IN KATSINA-ALA (WEST) CONSTITUENCY	1,003,275		1,003,275	501,638	CR9
23020114	70451	00150000010101	03101	10710900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGES, CULVERTS AT KEREKE STREAM AND TSE HWAR AS WELL AS BOREHOLES IN GUMA CONSTITUENCY	21,450,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10720600	ROADS & BRIDGES: RURAL FEEDER ROAD CONSTRUCTION FROM UGBODOM TO ADUM OWO AND RURAL ELECTRIFICATION AT ADUM WEST, IKOKWU AND OGBODOM IN OBI LGA	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10712106	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGES AT UYO/MBAGIR, BRIDGE/CULVERT AT AYOM AND BRIDGE AT KUNDAV IN UKUM CONSTITUENCY	1,450,000	6,353,747	5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10712100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF CULVERTS AT INGYOROV AND DRILLING OF BOREHOLES AT GBOKO EAST	21,450,001		21,450,001	10,725,001	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF IGBOR-UKURUGH-AKPAGHER FEEDER ROAD WITH SPUR TO ORNGU DWEM, MBATIAV (25KM) GBOKO LGA	300,000,000	268,445,238	50,000,000	25,000,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF CULVERTS AT THE DEVELOPMENT ZONES OF ABWA, TYOWANYE, MBATIE, MBALAGH, AS WELL AS BOREHOLES IN BURUKU	12,870,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGE AT OWUKPA, OGBADIBO CONSTITUENCY	21,450,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10731500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF CULVERTS AND SPOT LATERITING AND CONSTRUCTION OF BRIDGES AND CULVERTS ACROSS 4 COUNCIL WARDS IN USHONGO CONSTITUENCY IN USHONGO CONSTITUENCY	2,553,798		1,833,627	916,814	CR9
23020114	70451	00150000010101	03101	10712200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGE ACROSS LESSEL STREAM, USHONGO LGA	40,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10712200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TSEGBA - TYOGBENDA - UDEDE - AGUGU -ORVESEN YAM FEEDER ROAD, TONGOV K/ALA LGA	30,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10710900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF GUNGUL - AGIA - SHIRIKI - BONTA FEEDER ROAD (15KM) KONSHISHA LGA	300,000,000	189,055,779	100,000,000	50,000,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TYOGBENDA IORCHOR - JOHN AGENA - NUMBEVE FEEDER ROAD K/ALA	45,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10710900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF GE - ADIKPO-MBAAGWA FEEDER ROAD 8.5KM USHONGO LGA	40,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10712200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ROAD AND CULVERT ON ABEDA - DUSA ISHEN FEEDER ROAD ,15KM LOGO LGA	10,300,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10711200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A BRIDGE ACROSS KPA STREAM ON GE - IKYOBO - GAAV FEEDER ROAD KONSHISHA	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF IKUMBUR - PILA IGBOR FEEDER ROAD 10KM GBOKO LGA	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TARHEMBE - WERGBA FEEDER ROAD 10KM TARKA LGA	10,200,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10722000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF NGBAN - UDEI - TSE GESL - AKWANUM - YOGBO FEEDER ROAD IN GUMA	30,000,000		21,540,000	10,770,000	CR9

23020114	70451	00150000010101	03101	10720600	ROADS & BRIDGES: JUWUNDE - MBAKAA - GBANDE - UKYARI FEEDER ROAD IN PROJECT GWER EAST LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF APIR - TSE ADUKU - AGENA ROAD 15KM MAKURDI LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ANNUNE JUNCTION - TSE ADI - TSE MKIR ROAD MAKURDI LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10721300	ROADS & BRIDGES: NAGI - ENGER - ANGUHAR - ANNUNE JUNCTION ROAD IN GWER WEST	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10720800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF EDE - OTUKPO - AI-ONA OROKAM FEEDER ROAD, 10KM OGBADIBO LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF EDIKWU - OTUKPO - EUPI FEEDER ROAD 5KM OTUKPO LGA	20,100,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10731900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OGOBIA - EMAEJI FEEDER ROAD 5KM OTUKPO LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ODELE - OKPOBI FEEDER ROAD 3KM OHIMINI LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731600	ROADS & BRIDGES: CONSTRUCTION OF UTONKON - OPIALU FEEDER ROAD 7KM IN OKPOKWU LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OGORI - ONAJI FEEDER ROAD 6KM IN OTUKPO LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OGBODOM - AKUNDA - ADUM OWO - ADUM - IPILA FEEDER ROAD OBI	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OTONOGO - OTAKINI FEEDER ROAD OJU LGA	10,000,000		-	-	CR9
23020114	70451	00150000010101	03101	10730100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OBUSA-IGHILE-OGBUGBEHE AND OTAKINI-OKOBI OGBULU-IGHILE FEEDER ROAD OJU LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10730100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OBARIKE - ANDIBILLA FEEDER ROAD OBI LGA	10,900,000		7,826,200	3,913,100	CR9
23020114	70451	00150000010101	03101	10730310	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF IGA - IDADA - OUII FEEDER ROAD APA LGA	40,400,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OBAGAJI - ENGELA FEEDER ROAD AGATU LGA	40,400,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10730200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OJIVO - ODAGWU OVIHI ROAD OBI LGA	20,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10731400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF RIJO - EKILE ROAD ADO LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10730100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ABUM - AI-ONA ROAD OGBADIBO LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A THREE SPAN REINFORCED CONCRETE BRIDGE ACROSS ALEMEYI STREAM GUMA LGA	5,000,000		3,590,000	1,795,000	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF REINFORCED CONCRETE BRIDGE ACROSS MKOMON KWANDE LGA	5,000,000		3,590,000	1,795,000	CR9
23020114	70451	00150000010101	03101	10711100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF REINFORCED CONCRETE BRIDGE ACROSS RIVER LOGO, TSAV - NUM COMMUNITY LOGO LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10711200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF REINFORCED CONCRETE BRIDGE ACROSS ANGOB STREAM IJORMENGER - ANGBAAYE FEEDER ROAD GWER EAST	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 2 NO. TWO SPAN REINFORCED CONCRETE BRIDGES ACROSS KELEKE STREAM YOGBO - UDEI FEEDER ROAD GUMA LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00090000010103	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TWO NO. TRIPLE 3M X 3M BOX CULVERT ACROSS UKUNDE AND GBORDWEM YOGBO FEEDER ROAD GUMA LGA	6,000,000		4,308,000	2,154,000	CR9
23020114	70451	00090000010103	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TWO NO. DOUBLE CELL 2M X 2M BOX CULVERT NGBAN - UDEI GUMA LGA	6,000,000		4,308,000	2,154,000	CR9
23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ONE SPAN BRIDGE ACROSS APA STREAM ON BRANCH IKPE AKUME UDE FEEDER ROAD GWER EAST LGA	10,500,000		7,539,000	3,769,500	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 2 NO CULVERTS ACROSS AGADELE OTUKPO LGA	5,000,000		3,590,000	1,795,000	CR9
23020114	70451	00150000010101	03101	10731900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OBI BRIDGE LINKING ODIAKPA - OBARIKE OBI LGA	5,000,000		3,590,000	1,795,000	CR9
23020114	70451	00150000010101	03101	10731400	ROADS & BRIDGES: CONSTRUCTION OF BOX CULVERT ACROSS AMLA VILLAGE OTUKPO	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF REINFORCED CONCRETE BRIDGE ACROSS UTABIJI OJU	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TWO SPAN REINFORCED CONCRETE BRIDGE ACROSS ULUGWU STREAM, ENGILA - OGWULE ROAD AGATU LGA	40,300,000		20,000,000	10,000,000	CR9
23020114	70451	00150000010101	03101	10730200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OKEWUOJI OHIMINI	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OTONOGO - EKPONG - UCHUO ROAD OHIMINI LGA	20,400,000		14,647,200	7,323,600	CR9
23020114	70451	00150000010101	03101	10731600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OLAGO - ENGILA FOUR SPAN REINFORCED CONCRETE BRIDGE OKPOKWU	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TSE ABI - TSE GINDE - TSE PEVI - UDZUGHUL AGENDEE - TSEGHEM - SHISHI - TSE IHOM FEEDER ROAD GUMA LGA	212,000,000		212,000,000	106,000,000	CR9
23020114	70451	00150000010101	03101	10720600	ROADS & BRIDGES: WACHAM BRIDGE TO BE CONSTRUCTED VIKYA	20,000,000		14,360,000	7,180,000	CR9
23020114	70451	00150000010101	03101	10712300	ROADS & BRIDGES: 18.65KM ROAD ON ANYIN - MEEME CHANNEL 1 ROAD LOGO	15,200,000		10,913,600	5,456,800	CR9
23020114	70451	00150000010101	03101	10711200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGE ON AWUM RIVER GBAYEVYA KWANDE LGA	5,000,000		3,590,000	1,795,000	CR9
23020114	70451	00150000010101	03101	10711100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF FEEDER ROAD STARTING OPPOSITE NKST YUA - TSE ABAYOL ACROSS KONSHISHA RIVER KONSHISHA LGA	50,000,000		35,900,000	17,950,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGE AT RIVER USHONGO IN UKPAM - TSE PILA YAGBA ROAD GUMA LGA	10,000,000		7,180,000	3,590,000	CR9

23020114	70451	00150000010101	03101	10720600	ROADS & BRIDGES: CONSTRUCTION OF 8M LONG BRIDGE ACROSS RIVER AMBIIR IN MBAZUEN IN MDAAMYA USHONGO LGA	10,000,000	7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10712200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ROAD FROM TSE - MUGE IN SATI IKOV - AKERIOR UTANGE WARD - TSE IKPA IN MBAGWAZA - ADIKPO MBAAGWA - LESSEL TOWNSHIP USHONGO	100,000,000	15,000,000	7,500,000	CR9
23020114	70451	00150000010101	03101	10712200	ROADS & BRIDGES: CONSTRUCTION OF ROAD COVERING OLAGBENU - IDIRI - OGENE - OKADOGA - IKOMIJA - IDINA - OKLELYI - OTALKPE - OKPUDU 10KM OKPOKWU LGA	10,000,000	7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ALACHAI - OKPUDU RURAL ROAD IN OKPOGA NORTH OKPOKWU LGA	18,300,000	13,139,400	6,569,700	CR9
23020114	70451	00150000010101	03101	10731800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ABAKPA - TOFI - NYAMATSOR FEEDER ROAD BURUKU LGA	10,000,000	7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ALIADE - TSE DUENYA - JATO TSWA - PAKA - AYAR FEEDER ROAD (30KM) GWER EAST	30,000,000	15,000,000	7,500,000	CR9
23020114	70451	00150000010101	03101	10720700	ROADS & BRIDGES: CONSTRUCTION OF BAR BRIDGE AT USANGE SHOUGH WARD GWER EAST	10,000,000	7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TSE - AGBERAGBA - AGBANYI - AGBEED - WAIMA - MHAMBE - KORINYA ROAD KONSHISHA LGA	100,000,000	25,000,000	12,500,000	CR9
23020114	70451	00150000010101	03101	10711000	ROADS & BRIDGES: NYAMBEE - IORGBA - AGASHA ROAD (UKOGHUR BRIDGE) TARKA LGA	10,000,000	7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10722000	ROADS & BRIDGES: WANNUNE - KUHWA - IKPAYONGO ROAD TARKA LGA	10,000,000	7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10722000	ROADS & BRIDGES: 10KM RURAL ROAD CONSTRUCTION FROM ST. MONICA'S HOSPITAL ADIKPO - ANGIR - MBAIWEN KWANDE	20,000,000	14,360,000	7,180,000	CR9
23020114	70451	00150000010101	03101	10711100	ROADS & BRIDGES: CONSTRUCTION OF 28KM ROAD FROM ONAJE - UGA - OJANKPAMA - ADOKA ICHA WARD OTUKPO	10,000,000	7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731900	ROADS & BRIDGES: 24KM ROAD OYAGEDE - AWUME - AOKPE - UGBOKOLO OHIMINI LGA	60,000,000	15,000,000	7,500,000	CR9
23020114	70451	00150000010101	03101	10730300	ROADS & BRIDGES: 20KM ROAD AGWAR - IKOR - OLUFEILE - OLADU - OKPODA - AKPLAIHO - OTAKPA - ALIFETI APA	10,000,000	7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10730300	ROADS & BRIDGES: MANWAM - ANYOGU - BAR - GUNDU - GUSA ROAD KWANDE LGA	20,000,000	10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10711100	ROADS & BRIDGES: CONSTRUCTION OF BRIDGES CROSSING WARYOUGH - WAR ANAHA FROM MBAKYAN CROSSING MBAHURA IN MBAKYAN WARD KWANDE LGA	30,000,000	10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10711100	ROADS & BRIDGES: CONSTRUCTION OF ROAD/REINFORCED CONCRETE BRIDGE FROM GATIE - ANHEMBE GBOKO LGA	10,000,000	7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF FEEDER ROAD FROM MKOVUR - UGA GBOKO LGA	35,600,000	25,560,800	12,780,400	CR9
23020114	70451	00150000010101	03101	10712101	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF FEEDER ROAD FROM GBAJIR - ATERAYANGE UKUM	30,800,000	15,000,000	7,500,000	CR9
23020114	70451	00150000010101	03101	10712100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 10 NO. BOX CULVERTS IN MAKURDI SOUTH MAKURDI LGA	20,000,000	10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ROAD FROM GBOR MAIN MARKET - KERA K/ALA LGA	20,900,000	15,006,200	7,503,100	CR9
23020114	70451	00150000010101	03101	10710900	ROADS & BRIDGES: TOR-DONGA - IGBA - BAKA ROAD K/ALA LGA	30,800,000	10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10710900	ROADS & BRIDGES: KOTI - YOUGH - AJOKO - MBAGBERA RURAL ROAD VANDEIKYA LGA	20,000,000	9,000,000	4,500,000	CR9
23020114	70451	00150000010101	03101	10712300	ROADS & BRIDGES: UGANDEM AKAZUA - AGINDE - AGIDI MARKET ROAD PROJECT LINKING VANDEIKYA AND AGIDI MARKET IN BEKWARA LGA	20,200,000	9,000,000	4,500,000	CR9
23020114	70451	00150000010101	03101	10712300	ROADS & BRIDGES: CONSTRUCTION OF JAMGBAM BUMALIE - YOGBO - AODONA FEEDER ROAD 34 KM GUMA LGA	20,200,000	9,000,000	4,500,000	CR9
23020114	70451	00150000010101	03101	10720600	ROADS & BRIDGES: CONSTRUCTION OF AGER NYARO-TSE NDZUGHUL-ATAYA-ADIKPO FEEDER ROAD IN VANDEIKYA	60,000,000	20,000,000	10,000,000	CR9
23020114	70451	00150000010101	03101	10712300	ROADS & BRIDGES: CONSTRUCTION OF VANDEIKYA TOWNSHIP ROAD TO CHI SETTLEMENT-AN-WOIANGE MOUNTAIN, MBAYADURA ASHINYA SETTLEMENT-TSE KANDEOR ALAKA-TYUNGU FEEDER ROAD IN VANDEIKYA LGA	150,000,000	50,000,000	25,000,000	CR9
23020114	70451	00150000010101	03101	10712300	ROADS & BRIDGES: CONSTRUCTION OF CATHOLIC CHURCH TSE AGBO-TSE GBINDE LILMKE-ZUGU-UKPE IN MBAKAMBE-GAADI-JOOTAR-AGIDI-CHIWAN FEEDER ROAD IN VANDEIKYA LGA	200,000,000	40,000,000	20,000,000	CR9
23020114	70451	00150000010101	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF DANGURUGU - ORYA - ADI TOR GERA MAKURDI - LUGA MBATEREV - GBOKO LGA	30,000,000	21,540,000	10,770,000	CR9
23020114	70451	00150000010101	03101	10730304	ROADS & BRIDGES: CONSTRUCTION OF BRIDGES ACROSS OJAPO ON UMOGIDI - OPAHA - IKOBI ROAD APA	80,000,000	30,000,000	15,000,000	CR9
23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF GYUMGUL ADE - YOGBO - M UHELBE ROAD (RESURFACING OF ROAD WAY 15KM DRAINAGE AND CULVERTS) GUMA	10,000,000	7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF THREE SPAN REINFORCED CONCRETE BRIDGE ACROSS RIVER IDEME, OKPAMBE EHA OGBADIBO LGA	10,000,000	7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731500	ROADS & BRIDGES: REHABILITATION OF GENYI - YANDEV - MKER ROAD GBOKO	30,000,000	10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10720500	ROADS & BRIDGES: VANDEIKYA - TYEM IMONGO - AGEVA CHIKWAN ROAD VANDEIKYE LGA	10,000,000	7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10712300	ROADS & BRIDGES: TYOWANYE - JOO - MBATYOUGH - TAKUR ROAD 10KM BURUKU	20,000,000	10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ONE SPAN BRIDGE IN UKUME STREAM AT MBATUR K/ALA LGA	10,000,000	7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10710900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF SPAN BRIDGE ACROSS LUKUM AT GBOR, KATSINA ALA	10,000,000	7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10710900	ROADS & BRIDGES: CONSTRUCTION OF ABAJI - IMBUSU FEEDER ROAD K/ALA	20,000,000	10,000,000	5,000,000	CR9
23020114	70451	00090000010103	03101	10710900	ROADS & BRIDGES: GBOR - ABAVEGH - CHOUGH - ADAMGBE - BWAJA FEEDER ROAD AND CULVERTS 15KM VANDEIKYE LGA	70,000,000	40,000,000	20,000,000	CR9
23020114	70451	00150000010101	03101	10712300	ROADS & BRIDGES: TSEHE - AWUHE - ADIKPO - LBALAGH MARKET - TYGBENDA UDENDE 15KM BURUKU LGA	20,000,000	10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF UGA - AKURAGA - ORTESE - MBASHIAN 15KM FEEDER ROAD TARKA LGA	60,000,000	30,000,000	15,000,000	CR9
23020114	70451	00150000010101	03101	10722000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF RURAL ROADS TYEM IMONGO - ADANGBE - BETSE - DAGBA RURAL FEEDER ROAD VANDEIKYE	30,000,000	10,000,000	5,000,000	CR9

23020114	70451	00150000010101	03101	10712300	ROADS & BRIDGES: CONSTRUCTION OF YE - KOR - MU BRIDGE - TSE USEMA - TSE USAR FEEDER ROAD MAKURDI	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10721300	ROADS & BRIDGES: UGA - TYOOR - TORYOUGH - TYOGBENDA - UDEDE BURUKU	60,000,000		30,000,000	15,000,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TWO SPAN BRIDGE ACROSS UTEM STREAM IN UGBE COMMUNITY K/ALA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10710900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF THREE SPAN BRIDGE ACROSS MU STREAM ON YE - UKAR - JINGIR - TSE USENDA FEEDER ROAD GUMA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TYOGENDA - IKOR - TYOKYAA - ALAGBA - IKOR - FADA PEVI FEEDER ROAD LOGO	30,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10711200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF DOUBLE 3M X 2M BOX CULVERT ACROSS UTEE STREAM AT TSE YONGODA GWER EAST	5,000,000		3,590,000	1,795,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ROAD FROM IMANDE AKPU TO TSE ADEE TO OROWA IN AGAN WARD MAKURDI	5,000,000		3,590,000	1,795,000	CR9
23020114	70451	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF KYENDE BRIDGE ON IKPAYONGO - USENGE ROAD GWER EAST	5,000,000		3,590,000	1,795,000	CR9
23020114	70451	00150000010101	03101	10720700	ROADS & BRIDGES: CONSTRUCTION OF NOMANYAM - NGORSHA - GBABE ROAD KWANDE	5,000,000		3,590,000	1,795,000	CR9
23020114	70451	00150000010101	03101	10711100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGE ACROSS RIVER YOYOY ON IKYO AWEN - TOR - DONGA FEEDER ROAD K/ALA	30,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10710900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 48KM ROAD FROM ONAJE IN UGBOJU TO ENTEKPA WARD IN ADOKA OTUKPO	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF CULVERT /BRIDGES IN AGATU CONSTITUENCY AGATU LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ANGWA - ALIFETI - AUKE FEEDER ROAD (20KM) APA	30,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRANCH AKEHE - PEV - AKO FATE TSAR, MBADUKU ROAD VANDEIKYE LGA	30,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGES AT GAANDO IN MBATYUL COUNCIL WARD LINKING TOMBU COMMUNITY BURUKU	5,000,000		3,590,000	1,795,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGES AT MDATAL COUNCIL WARD LINKING ABETSE - MBAMTEV COMMUNITY AND YILA LUGA IN MBATIAV GBOKO	5,000,000		3,590,000	1,795,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGES AT MANYAM - AYOGA - BOAGUNDU YUSA KWANDE EAST CONSTITUENCY	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10711100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGE AT RIVER TUM KWANDE EAST CONSTITUENCY	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10711100	ROADS & BRIDGES: CONSTRUCTION (GRADING) OF UGBODOM - AKUDUM - ADOM - OWO - OGORI - ADUM WEST - OBJIAGO RURAL ROADS OBI	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731400	ROADS & BRIDGES: REHABILITATION AND CONSTRUCTION OF RURAL ROADS IN OHIMINI LGA CONSTITUENCY	20,000,000		20,000,000	10,000,000	CR9
23020114	70451	00150000010101	03101	10731600	ROADS & BRIDGES: ORKOR STREAM BETWEEN MMGBANNGUN KUHWA GBOKO WEST CONSTITUENCY	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF IMANDE - AKPUR ROAD AGAN WARD MAKURDI	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF FEEDER ROADS AND CULVERTS AT KYAN STATE CONSTITUENCY VANDEIKYA	15,600,000		11,200,800	5,600,400	CR9
23020114	70451	00150000010101	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGE ON ORKUTYE IN MBADAM GBOKO WEST	9,360,000		6,720,480	3,360,240	CR9
23020114	70451	00150000010101	03101	10720500	ROADS & BRIDGES: CONSTRUCTION OF OTUNCHE - AMEKA - OKUKU FEEDER ROAD/CULVERTS IN OJU I CONSTITUENCY	15,600,000		11,200,800	5,600,400	CR9
23020114	70451	00150000010101	03101	10731700	ROADS & BRIDGES: CONSTRUCTION OF IKACHI - OJEGBE OHO - OBORU FEEDER ROAD /CULVERTS IN OJU I CONSTITUENCY	11,700,000		8,400,600	4,200,300	CR9
23020114	70451	00150000010101	03101	10731700	ROADS & BRIDGES: CONSTRUCTION OF BRIDGE ON ORKEEGHER STREAM BETWEEN IKPA - KUHWA MBAKWEN WARD GBOKO WEST CONSTITUENCY	12,480,000		8,960,640	4,480,320	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF AONDOANA - MVAAKOV - MBAGWA - APENDA - MBAMONGU FEEDER ROAD GWER WEST	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10720800	ROADS & BRIDGES: CONSTRUCTION OF NASME - ZOGO - ZAKI NEGE - ATER - SIGNBOARD NDOOR FEEDER ROAD MAKURDI	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10721300	ROADS & BRIDGES: CONSTRUCTION OF NAKA - ADAWA - SHIMBE - MANDUKI FEEDER ROAD GWER WEST	25,000,000		17,950,000	8,975,000	CR9
23020114	70451	00150000010101	03101	10720800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF UVIR (GUMA LGA) KM 2 ABINSI - TIORTYU ROAD - KUHA (GBOKO LGA) - WANNUNE (TARKA LGA) FEEDER ROAD GUMA	30,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10730303	ROADS & BRIDGES: CONSTRUCTION OF OJEGHO - ONYEPA UKPO - EDIKWU ICHO FEEDER ROAD APA	5,000,000		3,590,000	1,795,000	CR9
23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TARHEMBE - MSTO - ORTESE - MBAATSUAM FEEDER ROAD BURUKU	20,000,000		14,360,000	7,180,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ISHEGH NOR - KAAMEM AND RICE MILL ROAD FROM RUTULA SCHOOL SIGNBOARD - MBYASHIMA HIGHWAY GBOKO	80,000,000		25,000,000	12,500,000	CR9
23020114	70451	00150000010101	03101	10720500	ROADS & BRIDGES: CONSTRUCTION OF MKAR - AGOHO - TSEMBA LESSEL JUNCTION FEEDER ROAD GBOKO	140,000,000		40,000,000	20,000,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ODEGABA JUNCTION - AKPE JUNCTION - AOKPE - BOUNDARY FEEDER ROAD OKPOKWU	30,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10731800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF AKPA - AKUTA - ORTYOYANDE - IKPENGE FEEDER ROAD GBOKO	80,000,000		20,000,000	10,000,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TOR - DONGA - MARKET - TORJUM (KYOAWEN) - BETE' MALASHI (TARABA BOUNDARY) FEEDER ROAD K/ALA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10710900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF STREET FROM LAFIA JUNCTION - JOOLI - UKERSHIMA - KPANDE ROAD, MAKURDI	20,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ZAKI - BIAM, BOSSUA - MARBA - IKYONGU FEEDER ROAD UKUM	10,000,000		7,180,000	3,590,000	CR9

23020114	70451	00150000010101	03101	10712100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ZONGO - TSE SHIMA - NYIJIR FEEDER ROAD MAKURDI	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10730302	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ANGWA - IKOR - OLUFUENE - OLADU - OKPODA - OTAKPA - ALUKE FEEDER ROAD APA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ALIADI - LJAM - TSE AKESHI FEEDER ROAD GWER EAST	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OGOBIA - ILABA - UMWABA - EFEYI - OBOTU - OGOLI FEEDER ROAD OTUKPO	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731900	ROADS & BRIDGES: FROM IORSHE GIRE - SOO - IYON (5KM) IN TARKA	20,000,000		14,360,000	7,180,000	CR9
23020114	70451	00150000010101	03101	10722000	ROADS & BRIDGES: CONSTRUCTION OF TWO SPAN REINFORCED CONCRETE BRIDGE ACROSS AKIRKYA I STREAM ON TARHEMBE - MSTO/ ORTSE MBAATSUA BURUKU	20,000,000		14,360,000	7,180,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A TWO SPAN REINFORCED CONCRETE BRIDGE ACROSS AKIRKYA II STREAM ON IORHSE GIRE - SOO IYON TARKA	20,000,000		14,360,000	7,180,000	CR9
23020114	70451	00150000010101	03101	10722000	ROADS & BRIDGES: BAAR STREAM ON ABETSE - APINE FEEDER ROAD GBOKO	30,000,000		21,540,000	10,770,000	CR9
23020114	70451	00150000010101	03101	10720500	ROADS & BRIDGES: MKANAN STREAM ON ABETSE - MKANA VILLAGE GBOKO	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10720500	ROADS & BRIDGES: CONSTRUCTION OF BRANCH UZEGE - TSE SHANKE - WAPOO - ADA MARKET - IKUME - BRANCH UDEMA - BRANCH TSEHE - TONDOV II FEEDER ROAD IN SHANGEV - YA KWANDE	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10711100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF EKERE - OWUKPA - ATI-OLEDRO FEEDER ROAD EJULE OWUKPA OGBADIBO	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731500	ROADS & BRIDGES: TYOBO - TSE AMUA - ADAMATE - TSE AGASHUWA FEEDER ROAD GWER EAST	30,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10720700	ROADS & BRIDGES: TSE KUCHA - FADA USEN FEEDER ROAD GBOKO	30,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10720500	ROADS & BRIDGES: FADA - TSE MOJI - KORTUMA FEEDER ROAD GBOKO	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10720500	ROADS & BRIDGES: TSE AMUA - APER USU - IHUNGWA NOR FEEDER ROAD GBOKO	20,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10720500	ROADS & BRIDGES: TSE AMUA - SHAGBE FEEDER ROAD GBOKO	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10720500	ROADS & BRIDGES: ABAKPA - TOFI - AJOHOL - NYAMATSOR - ASHIBI FEEDER ROAD BURUKU	50,000,000		25,000,000	12,500,000	CR9
23020114	70451	00150000010101	03101	10720400	ROADS & BRIDGES: CONSTRUCTION OF FADA - KUR BAKA - NEGE FEEDER ROAD BURUKU	20,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF UKYOU BRIDGE ON IGBOR - PIKA - IKUMBUR FEEDER ROAD GBOKO	20,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF REINFORCED CONCRETE BRIDGE ACROSS RIVER DURA BURUKU	20,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF AKPAGHER - CIGH KI UKOUGH - UMENGASHE - TSE AGBERAGBA FEEDER ROAD KONSHISHA	20,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10712104	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF GBAGIR - CHITOR ROAD UKUM	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10712110	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF CHITO - CHIATA - KYADO ROAD UKUM	8,000,000		5,744,000	2,872,000	CR9
23020114	70451	00150000010101	03101	10712100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF PAKA - TSE YONGODA - ATONDIR - KULA FEEDER ROAD IN GWER WEST LGA (30KM)	20,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10720800	ROADS & BRIDGES: CONSTRUCTION OF OPEN UNIVERSITY TSE SOKPO - TSE ASEN ROAD IN MAKURDI (7KM)	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00090000010103	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF THREE NOS. DOUBLE 2M X 2M BOX CULVERTS AND A TRIPPLE 3M X 2M BOX CULVERT ON PAKA - BUNAKA - TSE YONGODA AND TSE AKU - TSE YONGODA FEEDER ROADS IN GWER WEST LGA	7,800,000		5,600,400	2,800,200	CR9
23020114	70451	00150000010101	03101	10720800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGE ACROSS OTOBI STREAM ON ITAKPA OBI LGA IGAIFE FEEDER ROAD ADO LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10730100	ROADS & BRIDGES: MBAAMENGE - ISHUNDUGH - ADAMATE - AMUA ROAD WITH A SPUR FROM ISHUNDUGH - FADA FEEDER ROAD IN GBOKO LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF IMANDE - DURA - AYAMADE MARKET - IMANDE UKUSUR - ALOO MONDO - JOIN WATER (CAMEROUN BORDER), KWANDE LGA	200,000,000		70,000,000	35,000,000	CR9
23020114	70451	00090000010103	03101	10711100	ROADS & BRIDGES: ADUM EAST OUTER RING ROAD OBEKO COUNCIL WARD 20KM. 5 NO. FADAMA AREA THAT REQUIRES REINFORCED CONCRETE BOX CULVERT (3M X2M) OBI	20,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10731400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A BRIDGE ACROSS UPKAHALA STREAM AT AJABA MAKURDI	20,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10721300	ROADS & BRIDGES: AMULA - OTUKPO: CONSTRUCTION OF FEEDER ROAD FROM ANKPECHI JUNCTION TO AMLA(AMULA) VILLAGE IN OTUKPO LGA 7KM	5,000,000		3,590,000	1,795,000	CR9
23020114	70451	00150000010101	03101	10731900	ROADS & BRIDGES: BRIDGE RIVER OBI LINING ODAGWU WITH OYE-OBI COMMUNITIES	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10731400	ROADS & BRIDGES: IJEGWU - AMEKA - OKPAGA - QJEGBE - RURAL ROAD (28KM) OBI	30,000,000		10,000,000	5,000,000	CR9
23020114	70451	00090000010103	03101	10731400	ROADS & BRIDGES: ITAKPA - ICHOLI - OKPLIKWU - OHUYI - OYE OBI - RURAL ROAD 30KM REQUIRE CONSTRUCTION OF CONCRETE CULVERTS. 5 NO. REINFORCED CONCRETE BOX CULVERTS 10 NO. 90CM DIAMETER PIPE CULVERTS. OBI	20,000,000		10,000,000	5,000,000	CR9
23020114	70451	00090000010103	03101	10731400	ROADS & BRIDGES: EDII - ANYODE - ADUM EAST - UKPA - OCHODU ROAD 25KM 5 NO. BOX CULVERTS 3 NO. 90CM DIAMETER RING CULVERTS OBI	20,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10731400	ROADS & BRIDGES: OKWUTUNGBE - ADIKWU - OCHINIYI - IMADE FEEDER ROAD (25KM) OBI	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00090000010103	03101	10731400	ROADS & BRIDGES: DOUBLE 3M X 2M BOX CULVERT AT KONTIEN TARKA	5,000,000		3,590,000	1,795,000	CR9
23020114	70451	00090000010103	03101	10722000	ROADS & BRIDGES: BOX CULVERT AT TIM TYOUH TARKA	5,000,000		3,590,000	1,795,000	CR9
23020114	70451	00090000010103	03101	10722000	ROADS & BRIDGES: BOX CULVERT AT AMENDEVUR TARKA	5,460,000		3,590,000	1,795,000	CR9
23020114	70451	00150000010101	03101	10722000	ROADS & BRIDGES: AGWABI - ZONGO AGYO ROAD, 10KM BURUKU	40,000,000		10,000,000	5,000,000	CR9
23020114	70451	00090000010103	03101	10720400	ROADS & BRIDGES: OGORI - ADUM WEST - IKPONYIRE - OJUWO ROAD 18KM 1 NO. REINFORCED CONCRETE BOX CULVERT REQUIRE OBI	20,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10731400	ROADS & BRIDGES: CONCRETE BRIDGE ACROSS BAA STREAM, KONSHISHA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF FEEDER ROAD FROM OLA OLUBA TO IPOLE AIDOGODO	60,000,000		25,000,000	12,500,000	CR9
23020114	70451	00150000010101	03101	10731800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF JINGIR - UGA - AMINDE - IORCHOR FEEDER ROAD (20KM) BURUKU	30,000,000		10,000,000	5,000,000	CR9

23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF GE-IHUGH-AKOKO-TSE PAN ANUM COMMUNITY FEEDER ROAD IN USHONGO LGA	60,000,000		25,000,000	12,500,000	CR9
23020114	70451	00090000010103	03101	10712200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TRIPLE CELL 3M X 2M BOX CULVERT ACROSS BAR STREAMS AND GRADING OF 2KM ON UTANGE-ZAKI ORSHIO ORTESE SATI IKOV FEEDER ROAD IN USHONGO LGA	150,000,000		40,000,000	20,000,000	CR9
23020114	70451	00150000010101	03101	10712200	ROADS & BRIDGES: USHONGO - MANOR - MANYAM FEEDER ROAD USHONGO	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00090000010103	03101	10712200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION AND REHABILITATION OF BOX CULVERTS, PIPE CULVERTS, BULLDOZING AND LATERITING OF UMENGER - ANINGE - KEANA FEEDER ROAD, GUMA	20,000,000		10,000,000	5,000,000	CR9
23020114	70451	00090000010103	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGES AND CULVERTS ACROSS BENUE STATE MAKURDI	60,000,000		45,000,000	22,500,000	CR9
23020114	70451	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TSE GBEM - GBENKE - TSE ABANKA - TSE PEVI FEEDER ROAD (30KM) SAGHEV GUMA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF REINFORCED CONCRETE BRIDGE ACROSS LITI STREAM GUMA	40,000,000		20,000,000	10,000,000	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ABWA MBAGEN - BAKO - LEGHEM FEEDER ROAD BURUKU	30,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ISHEGH NOR ROAD IN GBOKO	50,000,000		15,000,000	7,500,000	CR9
23020114	70451	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF UDETSULE - ASOM - WAKU FEEDER ROAD GUMA	80,000,000		20,000,000	10,000,000	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ADAKA - COMMUNITY SECONDARY SCHOOL MAKURDI ROAD WITH REINFORCED CONCRETE DRAINS	30,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10721300	ROADS & BRIDGES: OTUKPOCHO - UDUDAJE ROAD (5KM) OTUKPO	20,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10731900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF UAM (SOUTH CORE) OROWA - TSE ADEE FEEDER ROAD IN MAKURDI LGA	20,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10721300	VICE-CHANCELLOR'S LODGE - OROWA FEEDER ROAD, KWANDE	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10711100	ROADS & BRIDGES: ABANDE-CAMEROON BOUNDARY FEEDER ROAD, KWANDE LGA	100,000,000		35,900,000	17,950,000	CR9
23020114	70451	00150000010101	03101	10711100	ROADS & BRIDGES: TILLEY GYADO COLLEGE, IHUGH-ADEKOMBO FEEDER ROAD, VANDEIKYA LGA	10,000,000				CR9
23020114	70451	00150000010101	03101	10712300	ROADS & BRIDGES: AGER - NYALO - TSENZUGHUL - ADIKPO FEEDER ROAD, VANDEIKYA LGA	50,000,000		15,000,000	7,500,000	CR9
23020114	70451	00150000010101	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TILLEY-GYADO COLLEGE, IHUGH-ADEKOMBO FEEDER ROAD, VANDEIKYA LGA	50,000,000		15,000,000	7,500,000	CR9
23020114	70451	00150000010101	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TSOR DUGWER ANYOGO-ANUWA ATSOR YAJI-AHJO WITH BRIDGE AT AYA STREAM CROSSING BETWEEN DUGWERI AND ANYORGO CROSSING POINT (KELELEE), VANDEIKYA LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF VANDEIKYA OBUJU ROAD FROM LGEA PRIMARY SCHOOL TSUWA-BEBA UDUM-ZAKI TYOPER-KPAREVDE-SWANDE AYAM-AYEM CROSSING AYA STREAM TO AKO FATEH, VANDEIKYA LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 3 SPAN RC BRIDGE ACROSS AYA STREAM AT MBADUKU, VANDEIKYA LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10712300	ROADS & BRIDGES: TARAKU - TOM ATAR - UKYARI - UHUR FEEDER ROAD, GWER-EAST LGA	50,000,000		15,000,000	7,500,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TARAKU-BAAJI-AGEDA-TSE ATUUL, TSE BIAGA-KUEWE ROAD IN GWER-EAST LGA	10,000,000		7,180,000	3,590,000	CR9
23020114	70451	00150000010101	03101	10720700	ROADS & BRIDGES: AGER - TSE TENEKE - SAMBE 5KM LONG, VANDEIKYA LGA	35,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10712300	ROADS & BRIDGES: TARAKU - GYARI FEEDER ROAD, GWER-EAST	28,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10730104	ROADS & BRIDGES: IGAH - OCHEKELE - OKPOKWU - AWOVO FEEDER ROAD, APA LGA	10,000,000		4,000,000	2,000,000	CR9
23020114	70451	00150000010101	03101	10730300	ROADS & BRIDGES: IGAH - AJIBE - EKLA - ANKE FEEDER ROAD, OJU LGA 16KM	10,000,000		4,000,000	2,000,000	CR9
23020114	70451	00150000010101	03101	10731700	ROADS & BRIDGES: OBUSA - EPILODE - IKWOKWU FEEDER ROAD, OJU LGA	10,000,000		4,000,000	2,000,000	CR9
23020114	70451	00150000010101	03101	10731700	ROADS & BRIDGES: IHO - EDII - OJOMA FEEDER ROAD, OJU LGA 9KM	10,000,000		4,000,000	2,000,000	CR9
23020114	70451	00150000010101	03101	10731700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A 3-SPAN BRIDGE OVER RIVER LOKO, KPURUMA HEEVE K/ALA	10,000,000		4,000,000	2,000,000	CR9
23020114	70451	00150000010101	03101	10710900	ROADS & BRIDGES: AONDONA-OGOBIA FEEDER ROAD, GWER-WEST LGA	10,000,000		4,000,000	2,000,000	CR9
23020114	70451	00150000010101	03101	10720800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF AONDONA-ANAGBE-TOMATAR-JIMBA FEEDER ROAD GWER EAST			50,000,000	25,000,000	CR9
23020114	70451	00090000010103	03101	10720700	ROADS & BRIDGES: ANCHIIA - TSE FAKI - SOKPO ABIEM - HEGHA FEEDER ROAD, BURUKU LGA 5KM LONG (DURA BRIDGE & OTHER CULVERTS)	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A TWO SPAN R.C. BRIDGE ACROSS KELEKE STREAM ON CAMP GARBA - ACHAKPA - TARTOUGH FEEDER ROAD, MAKURDI LGA	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OBAGAJI-ENGILA-OGWULE-OGBANDEDE RURAL ROAD AGATU	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10730200	ROADS & BRIDGES: BRANCH AKEHE - AKO FATE - TSAR MBADUKU RURAL ROAD 18KM WITH 2 BRIDGES VANDEIKYA	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TYOWANYE-ASHAMENA-MANOR- IKYURAV-TIEV (15KM) FEEDER ROAD, BURUKU	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10720400	ROADS & BRIDGES: BRANCH AKEHE - AKO FATE - TSAR MBADUKU RURAL ROAD 18KM WITH 2 BRIDGES VANDEIKYA	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10712300	ROADS & BRIDGES: CONSTRUCTION OF ORTESE-UMELA-AKAAHENA-ABE-UKPIAM FEEDER ROAD GUMA	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 6KM IHIGILE - OBOHU - AINU - UCHO ROAD OJU	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10731700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 2KM OJU BARRACKS - ST. THOMAS IBIUUGI ROAD OJU LGA	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10731700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 3KM ROAD FROM FILA/ALABUSA - TSE NYAM AKO MBAKUKU KONSHISHA	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF AGASHA - GBERIKON - TSE JOO - ALASHI ROAD GUMA	10,000,000		5,000,000	2,500,000	CR9

23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TYULEN - TSE GAR - ALIGE ROAD GUMA	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF AZOM - TSE JOO ROAD GUMA	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TSE AGEVA - GUBA ROAD GUMA	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TSE TOR - TSE GAR ROAD GUMA	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OGBAGA - OGBONOKO - IPOLE/OLOLABA AIDOGODO FEEDER ROAD IN OKPOKWU	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10731800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TARAKU - GYARI - JEGU (OBI) FEEDER ROAD IN GWER LGA	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF AKUME UGBA STREET IN UGONDO LAYOUTS, MKD	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ADAKA - TSUWE - APIR ROAD (21KM)	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10721300	ROADS & BRIDGES: REHABILITATION OF KORINYA - BAKO - BRANCH - ATSER ROAD KONSHISHA	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TOM ATAR - IMBESEV - ORMEGHA - AKOOH ROAD GUMA	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TSE AMUA - TOMATO FEEDER ROAD, GBOKO LGA	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ANYUWOGBU - IBILLA LUKPO - IBILLA ALACHE FEEDER ROAD, OJU LGA	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10731700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TSE GINDE - AVIAKA - TSAVNUM - IYOL - NYAJO FEEDER ROAD, GUMA LGA	10,000,000		5,000,000	2,500,000	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TSE GINDE - UNZUGHUL - AGIR FEEDER ROAD, GUMA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TSE IKYO - KPOGHOL FEEDER ROAD, GUMA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720600	ROADS & BRIDGES: EXTENSION FROM AJABA H. T. AKUME UGBA STREET TO UGONDO MEGA LAYOUT PHASE II MAKURDI LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF UGBA - AKAA - ABEDA - ATONGO - IORJA FEEDER ROAD, LOGO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ANYIN - TYOGBIHI - ANYIBE FEEDER ROAD, LOGO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF UZER AZEGE FEEDER ROAD, LOGO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF SAAOR - AGOV - ABEDA - JUN - GINDE FEEDER ROAD, LOGO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF GBOR - AKPERA - ACHOUGH - ADAMGBE - BWAJA FEEDER ROAD, KATSINA ALA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10710900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF IKPAKA - NUMBEVE - ABEDA FEEDER ROAD, KATSINA ALA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10710900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ANYAGBA - ACHOUGH FEEDER ROAD, KATSINA ALA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10710900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ABAJI - TACHA - IMBUFU FEEDER ROADS, KATSINA ALA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10710900	ROADS & BRIDGES: ONSTRUCTION OF NYITAR - UTITI - IMANDE ADAMU - KEMVANGER FEEDER ROADS, KATSINA ALA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10710900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TSE AFAAKAA - AYUA - ABAJI FEEDER ROADS, KATSINA ALA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10710900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OKOKOTO CULVERT, OKPOKWU VILLAGE OKPOKWU LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGE ACROSS RIVER OCHEKWU OKPOKWU LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10730302	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ROAD FROM IGA - AJIBE ICHO - EKLA - AUIKE & CULVERT APA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ROAD FROM ANGWA - IKOR OLADU - AKPANIHO - OKPODA - JERICHO - OTAKPA - AUBE FEEDER ROAD IN APA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ROAD FROM ANGWA - IKOR OLADU - AKPANIHO - OKPODA - JERICHO - OTAKPA - ALIFETI AND CULVERT APA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10730300	CONSTRUCTION OF GBOR - TOR DONGA ROAD K/ALA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGE BETWEEN AJIBE ICHO - EKLA APA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGE BETWEEN AJIBE EHAJE - OBA TOWN APA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ROAD FROM UGBOKPO - OLAKOMONYE INCLUDING CULVERT APA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10730300	ROADS & BRIDGES: GRADING OF ROAD FROM UJEGE - OCHICHI AJI & CULVERT APA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ROAD FROM OLOJO OKWUJIYA - IGORO TOWN APA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10730300	ROADS & BRIDGES: COMPLETION OF AKPETE ROAD TO IKOBI TOWN APA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ROAD FROM EDIKWU ICHO - OLADOGA & OIJI INCLUDING CULVERT APA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10730300	ROADS & BRIDGES: GRADING OF ROAD FROM IGA OLOGBECHIE - OIJI TOWN APA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ROAD FROM UGBOKPO - ADIJA IJAH - OCHEMEKWU - UGBOBI - IKOBI APA	10,000,000		1,000,000	500,000	CR9

23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGE AT RIVER OCHEKWU APA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF JINGIR - UGA - IORCHOR ROAD BURUKU	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF WOMBO - AGYO - IKYOR ROAD (WITH A BRIDGE OVER RIVER AGYO K/ALA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10710900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF MKOVUR - UGA ROAD GBOKO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ADOGO - SEKPE ROAD GBOKO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF CHAHUL - MALINA ROAD	10,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF SINGLE CELL 3M X 2M BOX CULVERTS ACROSS JAMU STREAM ON JOOLI-UKERSHIMA-KPANDE FEEDER ROADS IN MAKURDI LGA	7,800,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF FADA-TSE NYAM-HIAKAWA-ATUME-KURBAK-UVADE-DEMEZA APERA-TOMANYI-UATSOR-TOMAHAR-BOAGUNDU-UER (19.2KM) FEEDER ROAD BURUKU	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A CONCRETE BRIDGE ACROSS RIVER YOYOY AT IGBA BAKA IN KWANDE LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF IKPAYONGO-ANDUFU-MBALOM RURAL ROAD GWER EAST	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF KARMEM-ABAYOL RURAL RING ROAD IN GBOKO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF VANDEIKYA - TSE UGADEN - ANHAR RURAL RING ROAD.	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10712300	ROADS & BRIDGES: GRADING AND LATERITING OF STREETS IN WARDS I & II NORTH-BANK, MAKURDI.	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF CULVERTS, GUTTERS, GRADING AND LATERITING OF THE ROAD FROM VANDEIKYA JUNCTION (GE) GEGE-ORGBA, GEE-IKYOBO 14KM MBAKUHA, USHONGO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10712200	ROADS & BRIDGES: RURAL ROAD CONSTRUCTION FROM OJUMELE TO UKPUTE FROM GWER-EAST TO KONSHISHA AND OJU LGA.	10,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10731400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BOX CULVERT AT ANNAHULA, TSE AGBERAGBA TO AGERAGA ROAD KONSHISHA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BOX CULVERT AT UDULUGA, AGBEEDE TO ANMYA KONSHISHA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BOX CULVERT AT ALEMENYI, MBATAWANGE, MBAKYU TO AGBANYI GUMA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BOX CULVERT AT UBERA, AGBANYI TO TYOU VILLAGE OBI	5,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10731400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BOX CULVERT AT AKOKO, TSE-AGBERAGBA WEST KONSHISHA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BOX CULVERT AT ANKPA UGBAKYO TO HEMEN VILLAGE	10,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10731400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BOX CULVERT AT ALEMENYI MBAKPIAM SETTLEMENT GUMA	7,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGE ON NYUMULA AT ABAGI VILLAGE, MBANGUUR USHONGO	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10712200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OKPOGA-OLLO-OKONOBO ROAD OKPOKWU	5,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF AKPAKPA-EFFECHE-IGBERI ROAD WITH 6 CULVERTS OKPOKWU	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF IPOLE OKPUDU-EDE OKPOGA ACCESS ROAD OKPOKWU	5,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OGWUCHE-AKPA-AIDOGODO ROAD OKPOKWU	5,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ACCESS ROAD TO OKPOGA GENERAL HOSPITAL OKPOKWU	3,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF EFOYO BRANCH ROAD - AIBA (ADOLI VILLAGE) - AIOPU VILLAGE OKPOKWU	5,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ANGBAAIE-ABIAN ROAD, GWER-WEST LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF NAKA-ADAWA-UKYONGO-UCHU-KYANDE-JOR GWER WEST	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF MAKURDI-ANGUHAR-IGBAR-ABIAN FEEDER ROAD	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF NAKA-ONBAVAR-TSE NYAMTI-TSE-KPERRYISA BONAKA FEEDER ROAD GWER WEST	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720800	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ROAD AND BRIDGES ON IKPAYONGO, USANGE GYAASE TO IKPA-AGULE, MBATYEREV, GWER EAST	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ROAD AND BRIDGES ON RIVER AWU LINKING ZEV TO MBAKYAA-TONDOV I COUNCIL WARD, KWANDE WEST.	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ROAD AND BRIDGES ON RIVER UKYAAAGU LINKING COMMUNITY SECONDARY SCHOOL TO TSE-NUNGWA KPAM, MBAKETSA COUNCIL WARD, KWANDE WEST	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 15KM ROAD IBER-HINDAN-AGAN/IORDYE, KONSHISHA LGA.	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ROAD AND BRIDGES IPOLE-HAJE ICHO-IPIGA UKPOBI OF IDEKPA WARD OHIMINI	10,000,000		1,000,000	500,000	CR9

23020114	70451	00150000010101	03101	10731600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGE ACROSS RIVER UKYINAKYA IJIORIMENGER, MBAKWAKEM, MBACHOUGHUL, TARKA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10722000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF CONCRETE BRIDGE ACROSS RIVER UKYENGE IN MBAYONGO & MBATYOUGH WARDS (TIEV CONSTITUENCY PROJECT)	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10722000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ROAD AND BRIDGES TOR-NYITAR VILLAGE, KATSINA-ALA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10710900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF RURAL ROAD FROM WANNUNE-KUHWA GBOKO	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGES AT UTYEN RIVER & GBEMACHA RIVER GBOKO	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 1 SPAN BRIDGES AT UTYEN STREAM LOCATED AT AGBEEDE ZAKI IORLAHA PEVER AGERAGA MARKET, KONSHISHA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 1 SPAN BRIDGES AT UZAAGILE STREAM LOCATED ALONG AGBEEDE ZAKI JAM GBINDE AGERAGA MARKET, KONSHISHA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 1 SPAN BRIDGES AT UCHOO STREAM LOCATED ALONG ZAKI IORLAHA-PEVER AGERAGA MARKET, KONSHISHA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A FEEDER ROAD AT ANYAHWAR UDUBA-AGERAGA-JAM GBINDE ROAD, KONSHISHA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 2 SPAN BRIDGE ACROSS UKYOKOUGH STREAM ALONG TYOGBENDA MBAIKYU-AGBANYI ROAD, KONSHISHA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGE ON ABAGI-TUGHGBA ROAD, KONSHISHA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF DOUBLE CULVERT AT HEMEN STREAM MBAABUR, KONSHISHA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TSE AGBERAGBA-AGBANYI-PEVER-ANSHAGBA-KORNYA FEEDER ROAD, KONSHISHA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF FEEDER ROAD FROM TSE-IKYO KPOUGHUL, KONSHISHA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ANYIIN-TYOGBIHI-ANYIBE FEEDER ROAD, LOGO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF GBAJIMBA AKOR-ANYIBE FEEDER ROAD, GUMA LGA	10,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF THE BRIDGE ACROSS NYITE STREAM ON UGA-TYOGBENDE UDENDE	10,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10712100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF THE BRIDGE ACROSS UNGHKYE STREAM AT JINGIR-AMINDE FEEDER ROAD AND A BOX CULVERT, BURUKU LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TSE KUCHA-AKUME-ABETSE APINE GBAJIMBA AKOR-ANYIBE FEEDER ROAD, MBAYION, GBOKO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF AKPAGHER-CHIGHKI KOUGH-TYOATE-TSUWE DAKA-AGAN-GUNGUL, KONSHISHA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF AGER-NYALO-TSENZUGHUL ADIKPO ROAD, VANDEIKYA LGA	10,000,000				CR9
23020114	70451	00150000010101	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF AGER-TSE-TEMEKE-SAMBE ROAD, VANDEIKYA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TSE KUCHA, FADA/USEN ROAD, GBOKO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGE ACROSS RIVER ANDULAN FROM ADAMATE-RCM PRIMARY SCHOOL ABUR-DAA-TSE KUCHA, GBOKO	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TSE AMUA, APER USU TO IHUNGWA NOR-SHAGBA, GBOKO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGES ACROSS RIVER BAR FROM ABETSE-MBAMTEGH COMMUNITY SECONDARY SCHOOL, GBOKO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGE FROM ABETSE-TSE AWAHE POLLING UNIT, GBOKO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ROAD & BRIDGES FROM AMELADU, CHEMBA TO KYADO, GBOKO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TYONGU MHAMBE-ABAYOL TO KAAME FEEDER ROAD, GBOKO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	ROADS & BRIDGES: COMPLETION OF AMELADU TO CHEMBA AND ENVIRON, GBOKO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF THREE SPAN R.C. BRIDGE ACROSS KPA STREAM AT AGER TYO VILLAGE TO LINK MHAMBE, AGBEEDA, AMUA AND TSE AGBERAGBA, KONSHISHA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF FEEDER ROAD FROM MBAAMANDEV-TICHA-WANDOR-BEEVE-AYAL BURUKU LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 5 SPAN R.C. BRIDGE ACROSS OKPOKWU STREAM ON AKPA-ADANKARI FEEDER ROAD IN OTUKPO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF LESSEL-NYAMATSOR-MBAGEN COMMUNITY SECONDARY SCHOOL, ANONGUL-ABWA FEEDER ROAD PROJECT, BURUKU LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF FEEDER ROAD FROM ONYEP-ATILLO-OGHOBO-EKE JUNCTION (25KM), OTUKPO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TWO SPAN R.C. BRIDGE ACROSS OKPOKWU STREAM AT OCHOCHO VILLAGE, OTUKPO	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BOX CULVERT ACROSS UJIMAA STREAM IN MBAMZUGBE KINDRED GAAV, KONSHISHA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF AKOODO-TSE ALKIYE TSE-ATSAMER-TSE-MANGER FEEDER ROAD, TARKA LGA	10,000,000		1,000,000	500,000	CR9

23020114	70451	00150000010101	03101	10722000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF WANNUNE-GWARCHI-AMEDE IV-TSE-TIA-TOMATAAN FEEDER ROAD, TARKA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10722000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF IAN AGAH-USOMBU-SOO IYON FEEDER ROAD GBOKO	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ORTESE MARKET-CDM ACADEMY-ASHIBI TO ORTESE UGER SURFACE DRESSED ROAD IN IPAV (15KM), GBOKO LGA	500,000,000	120,000,000	299,588,653	149,794,326	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF MBAAKPUR-CHIGHHIKI MBAKUHWATYOATE FEEDER ROAD GBOKO	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ADUM OKO-IMEYE-ITESIN THROUGH TO IPOLE OKO (8KM) FEEDER ROAD, OGBADIBO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF UKWO-OTUKPA ORIDO ABO-EPEYILO FEEDER ROAD, OGBADIBO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF FEEDER ROAD UKWO-OROKAM-UTURE, IPOLE IN OGBADIBO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF AKPAGHER-CHICHIKI UKOUGH-GBAEREN-TSE AGBERAGBA FEEDER ROAD KONSHISHA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TYOWANYE-UGA FEEDER ROAD GBOKO	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF MKAR-TSE NYAJU-MKOVUR FEEDER ROAD, GBOKO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	ROADS & BRIDGES: COMPLETION OF HOWE-KINGA-SHAWA FEEDER ROAD, GWER LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720700	ROADS & BRIDGES: COMPLETION OF ABEDA-MALU-AYILAMO-ANYIBE FEEDER ROAD, LOGO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711200	ROADS & BRIDGES: COMPLETION OF GBISE-MBAKYER-CHANCHAGI FEEDER ROAD, KATSINA-ALA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10710900	ROADS & BRIDGES: COMPLETION OF MASE-PAKA-TSE AKU-KULA FEEDER ROAD 29KM, GWER-EAST	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10730304	ROADS & BRIDGES: COMPLETION OF ODUGBO-OPAHA-ADOKA FEEDER ROAD 15KM, APA LGA	10,000,000		20,000,000	10,000,000	CR9
23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OJOMA ALAN-AKPA-OKPUDU-OJEINYO FEEDER ROAD 15KM, ADO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10730100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A FOUR SPAN R.C. BRIDGE ACROSS ROYONGO STREAM ON UTONKON JUNCTION-UJOL JUNCTION-UDEBO OJENGO-IKPAFRI FEEDER ROAD 15KM, ADO LGA	50,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10730100	ROADS & BRIDGES: COMPLETION OF IGBOGHUL ABEDA - TSE GIRGI KUME - AYILAMO - ANYEBE FEEDER ROAD, LOGO LGA	50,048,314		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A FOUR SPAN R.C. BRIDGE FROM IJIGBAM-EBONYI BORDER ACROSS ADO STREAM, ADO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10730100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF AGER TYO BRIDGE ACROSS KPA STREAM FROM ATSAGA ANEMBA VILLAGE-APER TYO-AGEBEDE KONSHISHA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711000	ROADS & BRIDGES: COMPLETION OF HOWE-TSE GABU-SHAWA FEEDER ROAD GWER EAST	50,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OLUGWU THREE SPAN R.C. BRIDGE ACROSS OLUGWU STREAM AT USHA, AGATU LGA	50,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10730200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TWO SPAN R.C. BRIDGE ACROSS KPA STREAM AT AGER TYO VILLAGE KONSHISHA LGA	30,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF VANDEIKYA-TSE AGBO-AGBERA-ASAN-GAADI-CHIKWANG FEEDER ROAD, VANDEIKYA	10,000,000		2,000,000	1,000,000	CR9
23020114	70451	00150000010101	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TSUWA -AKO FATEH FEEDER ROAD, VANDEIKYA LGA	10,000,000		2,000,000	1,000,000	CR9
23020114	70451	00150000010101	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF COURT OKO IPOLE, OKO ITESHI FEEDER ROAD, OGBADIBO LGA	10,000,000		2,000,000	1,000,000	CR9
23020114	70451	00150000010101	03101	10731500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF AGBEEDE ANMA-TESE-MBAMBE-UMAI JUNCTION, KORINYA FEEDER ROAD (18.2KM) AND A THREE SPAN RC BRIDGE ACROSS KPA STREAM, KONSHISHA	50,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ORTESE-UMELA-AKAAKUMA-ALA-UKPAM FEEDER ROAD (12KM), GUMA LGA	100,000,000		10,000,000	5,000,000	CR9
23020114	70451	00090000010103	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TRIPLE CELL FOR CULVERT ACROSS KPA STREAM AND RELIEF PIPE CULVERT ON GE-TSE GBUDU-AYAM CHURCH-TSE AUDE-AYAM FEEDER ROAD, USHONGO LGA	10,000,000		2,000,000	1,000,000	CR9
23020114	70451	00150000010101	03101	10712200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OKPODOM-POCHODU FEEDER ROAD 11KM OHIMINI	40,000,000		10,000,000	5,000,000	CR9
23020114	70451	00150000010101	03101	10731600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF IGBAUKE-ADETSAV-IGBOR FEEDER ROAD, GWER-EAST	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ROAD AND BRIDGES ON OGORE-ADUM WEST-IKPONYIRE-OJUWO OHIMINI	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A THREE SPAN R.C. BRIDGE ACROSS OLUGWU STREAM ON USHA-UTUGOLOGOWU VILLAGE, AGATU LGA	70,000,000		15,000,000	7,500,000	CR9
23020114	70451	00150000010101	03101	10730200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ABINSI UVIR-KUHWA-IKPA-TYUYO MBAADUMBE-GBEMACHE FEEDER ROAD, GBOKO	40,000,000		15,000,000	7,500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ROAD FROM TOM-ANYIIN-ANSHAV-NDOKARI GUMA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF IKPAYONGO GARAGE-IKPA AGURE MBATYEREV FEEDER ROAD, GBOKO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF FEEDER ROAD FROM TYOWANYE (BURUKU LGA) THROUGH ASHAMENA BURUKU LGA TO MANOR, IKURAV-TIEV, KATSINA-ALA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10710900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OBAGAJI-EGBA-OKOKOLO-ODUGBEHO (25KM) OHIMINI	10,000,000		1,000,000	500,000	CR9

23020114	70451	00150000010101	03101	10731600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OBAGAJI-ENGLA-OGWULE-OGBANGEDE-ENICHA FEEDER ROAD (25KM) OHIMINI	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF WANNUE-KULA ROAD IN GBOKO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	ROADS & BRIDGES: REHABILITATION OF IGUMALE- ULAYI – IJIGBAN ROAD 6.5 KM ADO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10730100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BOX CULVERT ACROSS JAMU STREAM WITH EMBARKMENTS IN NORTH BANK, MAKURDI	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10721300	ROADS & BRIDGES: PROPOSED CONST. OF NGUTOR – NEEYUM OFF JOHN ALAAGA SRTEET MAKURDI LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10721300	ROADS & BRIDGES: PROPOSED CONST. OF A SINGLE SPAN RCB ACROSS AGYOCHIA STREAM ON IKPAYONGU – ADUKU –KANDEOR TYO-MU FEEDER ROAD GWER EAST LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720700	ROADS & BRIDGES: CONST. OF NYIJIR –TSE GBOUGHUL – IKYAAZA –MAKONDU- GBAADAM –ZONGU AKIKI FEEDER ROAD MKD LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10721300	ROADS & BRIDGES: CONST. OF BOX CULVERT AT ATUM IN NINGEV AND ANYORSU STREAM V/KYA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10712300	ROADS & BRIDGES: CONST. OF STREET AND CULVERTS ACROSS JAMU STREAM AND ACCESS CULVERT BEHIND TILLEY GYADO COLLEGE N/B MKD LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10721300	ROADS & BRIDGES: CONST. OF TYOWANYE – AKOR ASHAMENA AGAKU TSE APA – TSE-YUWA – MANOR MKT -PHC JUNCTION-RIVERSIDE FEEDER ROAD BURUKU	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720400	ROADS & BRIDGES: CONST. OF ODEKPA –OGENE ODEBE –UKPOBI- FYONOBI FEEDER ROAD IN OHIMINI LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10731600	ROADS & BRIDGES: CONST. OF 3/3MX3M BOX CULVERT ON AKERIOR UTANGE IKPA ZAKI ORTESE - SATI –IKOV IN USHONGO	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10712200	ROADS & BRIDGES: CONST. OF JATO AKA- ALKALI JUNCTION – DIIV MKT TSE JABO – IORSHENGE UDEDEKU MKT IN KWANDE	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711100	ROADS & BRIDGES: CONST. OF 2 SOAN RCB ACROSS USHONGU STREAM WITH 3MX2M RELIEF CULVERT ON ABIA IGBEE –IHUGH –FEEDER ROAD , USHONGU LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10712200	ROADS & BRIDGES: CONST. OF TRIPLE 3MX2M BOX CULVERT ACROSS KYOAGENDO STREAM ON TORKWASE – MBABEM - TORHANMAKYUR FEEDER ROAD , KWANDE LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711100	ROADS & BRIDGES: CONST. OF IGBOO MKT -AYA WUSU – AGENKE ATIMEKAA MKT-ORNGU DWEM FEEDER ROAD IN GBOKO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	ROADS & BRIDGES: CONST. OF 3/3M3M AND 2/90 RELIEF ON CDM ACADEMY TSE BOSHU NKST AGERAWA FEEDER ROAD GBOKO	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	ROADS & BRIDGES: CONST. RCB ACROSS DURA STREAM ON USHONGU HEGHA LESSEL FEEDER ROAD IN USHONGO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10712200	ROADS & BRIDGES: PROPOSED CONST.OF 3 SPAN RCB ACROSS AYA STREAM AND CULVERTS ON CHI-KAAMEN-AMABEM FEEDER ROAD IN V/KYA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10712300	ROADS & BRIDGES: CONST. OF ONE SPAN RCB ACROSS UWACHAM STREAM ON AJIO - KOTI YOUGH FEEDER ROAD ,KWANDE LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 1 SPAN REINFORCED CONCRETE BRIDGE ACROSS AKUME STREAM ON ANNUNE-AGONOGO FEEDER ROAD, GBOKO	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720500	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ADEIYONGO-NAJERIA-GBEM FEEDER ROAD, VANDEIKYA LGA.	3,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF SINGLE CELL 2M x 2M BOX CULVERT ON IKYOR- MAMWOO FEEDER ROAD, LOGO	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF THREE SPAN REINFORCED CONCRETE BRIDGE ACROSS BE STREAM ON GUSA AKPA- UDAM FEEDER ROAD, VANDEIKYA LGA.	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF GBEM-KPALEV-NYARO FEEDER ROAD, VANDEIKYA LGA.	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ADEIYONGO-TSE AKASE GBANGE-TA IWEN FEEDER ROAD, VANDEIKYA LGA.	10,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF DOUBLE CELL 3M x 3M BOX CULVERT ACROSS MTENA STREAM ON IHUP-MBADEDE FEEDER ROAD, VANDEIKYA LGA.	7,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF DOUBLE CELL 3M x 3M BOX CULVERT ACROSS UVUR STREAM ON BRNCH ATSER- TONGO FEEDER ROAD VANDEIKYA LGA.	7,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF DOUBLE CELL 2M x 2M BOX CULVERT ACROSS UKYOUGH STREAM ON TYOWANYE - IPAV FEEDER ROAD BURUKU	7,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF DOUBLE CELL 3M x 3M BOX CULVERT ACROSS UKOR STREAM ON KURA – TSE YONGONDA FEEDER ROAD GWER EAST	7,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF SINGLE CELL 3M x 2M BOX CULVERT ACROSS AHOR STREAM ON ANNUNE JUNCTIO – TSE ONOV MBAAGBU FEEDER ROAD MAKURDI LGA	7,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF DOUBLE CELL 2M x 2M BOX CULVERT ACROSS EKILE STREAM ON ERIJO - EKILE FEEDER ROAD ADO LGA	7,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10730307	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 3 SPAN REINFORCED CONCRETE BRIDGE ACROSS OCHEKWU STREAM OF IKOBI ON UGBOBI-IKOBI -ODEJO FEEDER ROAD, APA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10730300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 2 SPAN REINFORCED CONCRETE BRIDGE ACROSS OKPBI STREAM ON OKETE-ALAGELANU FEEDER ROAD.OHIMINI LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731600	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A DOUBLE CELL 3M X 2M BOX CULVERT ACROSS A STREAM ON CHAINAGE O + 200 ALONG OJEBE- IRABI-OBAGAJI-AMOKE IJEGWU FEEDER ROAD, AGATU	7,000,000		1,000,000	500,000	CR9

23020114	70451	00150000010101	03101	10730200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF AGER-NYARO-TSENDZUGHUL-ATAYO-GBAGBONGOM-ADIKPO FEEDER ROAD, VANDEIKIYA LGA	5,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10712300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGES ON AGEED-ZAKI IORLAHA PEVER-AGERGA MARKET-KUMASUNGUN FEEDER ROAD, KONSHISHA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF TWO SPAN REINFORCED CONCRETE BRIDGE ACROSS OJIRIGA STREAM ON IKACHI - ANYIOGA FEEDER ROAD, IN OJU LOCAL GOVERNMENT AREA.	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A BRIDGE ACROSS LILAKI STREAM NEAR UTSOMBI MBAZER MBAKYAAN COUNCIL WARD IN BURUKU LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 2 NO. BRIDGES ACROSS NYITE STREAM AND RING ROADS IN MBASAGHER COMMUNITY, BURUKU LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF DOGO - MKOVUR ROAD IN WUAV COMMUNITY, BURUKU LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A BRIDGE TO LINK KPE - NGO MARKET AND TSE KIOR MARKET IN MBAGYER COMMUNITY BURUKU LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720400	ROADS & BRIDGES:CONSTRUCTION OF A BRIDGE ACROSS DURA STREAM AT SOKPO MBAGBAABO, MBAGEN, BURUKU LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF A BRIDGE AT RIVER KPA ON TSE YONGO WUAM TO RCM GEGE IN MBAKUHA COUNCIL WARD IN USHONGO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10712200	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF BRIDGE ON AGEED-ZAKI JAM GBINDE FEEDER ROAD KONSHISHA LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10711000	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ODIAKPA/IGWE ITO OBI BRIDGE AND 2NO.BOX CULVERTS IN OBI LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731400	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OFOJOMA-ALLAN-OJENYO CENTER FEEDER ROAD IN UTONKON, ADO LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10730100	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ANYUWGBU-IBILLALUKPO-IBILLALACHE ROAD IN OJU LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF JOO ORFE JUNCTION TO TSE AGIR ROAD IN KATSINA-ALA LGA 7KM	10,000,000		1,000,000	500,000	CR9
23020114	70451	00090000010103	03101	10710900	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ABOX CULVERT TO OPEN ACCESS INTO GOLDEN COLLEGE, YAGBA NORTH BANK, YAGBA NORTH BANK, MAKURDI LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010102	03101	10721300	ROADS & BRIDGES: REHABILITATION OF CLETUS TYOKYAA STREET BEHIND C DIVISION , NORTH BANK MAKURDI LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF OJIEGBE-ANCHIMOGBO IN OJU LGA	10,000,000		1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10731700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF 90CM PIPE CULVERT DRAIN OF 10M LONG AND RESURFACING OF ROAD AROUND THE CROSSING POINT INTO THE T AND T FARM, OFF TERKULE NONGO STREET ALONG GEORGE AKUME ROAD, MAKURDI LGA			1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10721300	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF NAKA-ONMBAA AONDO -YOGBO -ATOM -YWA FEEDER ROAD 18KM GWER EAST			1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OFTSE TORLEKE-TSE AGBADI-TSE KYAV-KPELAN-AGAGBE FEEDER ROAD 1 5KMGWER EAST			1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF NAKA-TSE BATA-GBOKO-IKYANDE FEEDER ROAD 10KM GWER EAST			1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF JOR-IKYANDE UKYONGO -KPELA-NAKA FEEDER ROAD 30KM GWER EAST			1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF ADEKE-ATONDII-BONAKA-AONDONA FEEDER ROAD 30KM GWER EAST			1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF AV-UCHEATAKPINE-AGBOVEN FEEDER ROAD 25KM GWER EAST			1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF NAGI-TSE AGBERAGBA FEEDER ROAD 15KM GWER EAST			1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OFKULA-ATONDII FEEDER ROAD 10KM GWER EAST			1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF KULA-ANGUHAR FEEDER ROAD 10KM GWER EAST			1,000,000	500,000	CR9
23020114	70451	00150000010101	03101	10720700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION OF PATRICK OLIMA STREET UP TO ANAS PAN CLOSE ,OFF GEORGE AKUME ROAD, FIRST U-TURN BY THE LEFT, LOGO II BEHIND COMMISSIONER QUARTERS, MAKURDI LGA			10,000,000	5,000,000	CR9
23020119	70810	00030000020106	03101	10721300	ZOOS, PARKS & RESERVES: DEVELOPMENT OF RURAL MARKETS IN 3 LGAS.	10,000,000		1,000,000	500,000	CR9
23020119	70810	00030000020106	03101	10731500	ZOOS, PARKS & RESERVES: CONSTRUCTION OF MARKET SQUARE (BLOCKS OF STALLS) IN OTUKPA AND OROKAM OGBADIBO	10,000,000		1,000,000	500,000	CR9
23020119	70810	00030000020106	03101	10731500	ZOOS, PARKS & RESERVES: CONSTRUCTION OF THREE 3 NOS. COMMUNITY MODERN MARKET (MKD, TARKU & GBAJIMBA)	10,000,000		1,000,000	500,000	CR9
23030121	70610	00060000010103	03101	10721300	SECURITY INSTALLATIONS/EQUIPMENT: REHABILITATION OF COLLAPSED PERIMETER FENCE.	8,251,626		1,000,000	500,000	CR9
23020103	70435	00140000010104	03101	10711100	ELECTRICITY TRANSMISSION NETWORK: REACTIVATION OF AJIO ELECTICITY PROJECT IN KWANDE LGA	546,000		1,000,000	500,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION HAANYA VILLAGE IN ADIKPO SUBURB IN KWANDE LGA	44,000,000		546,000	273,000	CR9
23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM MKOVUR AVAMBE VILLAGE BURUKU	10,700,000		15,000,000	7,500,000	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: EXTENTION OF ELECTRICITY FROM TYOPAA ANONGU-TSE NOR-ANONGU-SHIKAA VILLAGES IN KATSINA-ALA LGA 11 KM	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10712103	ELECTRICITY TRANSMISSION NETWORK: EXTENTION OF ELECTRICITY FROM SANKERA TO NONGOMI,ADOGO VILLAGE IN UKUM LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF AIGBENA COMMUNITY IN OROKAM OGBADIBO LGA	10,000,000		5,000,000	2,500,000	CR9

23020103	70435	00140000010104	03101	10711200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF MBATITIV COMMUNITY ,YANDEV IN GBOKO LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720600	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF VILLAGES ALONG LOGO AND TSAVNUM	10,000,000		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10720600	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TSE IKYO-KPOGHUL-AGIR VILLAGES IN GUMA LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720600	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TSE TSEEM,SHISHI, TSE IHOM AND UZER IN GUMA LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10711000	ELECTRICITY TRANSMISSION NETWORK: EXTENTION OF ELECTRICITY FROM AGASHA TO TYULEN IN GUMA LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10731700	ELECTRICITY TRANSMISSION NETWORK: EXTENTION OF ELECTRICITY FROM ACHOHO TO MBAGUNDE,KONSHISHA LGA	10,000,000		78,000,000	39,000,000	CR9
23020103	70435	00140000010104	03101	10731700	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF IDELE COMMUNITY IN OJU LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM AVAMBE AKO VILLAGE BURUKUM	1,200,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10711200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF ANYIEN RICE MILL LOGO	419,804				CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF ST. ANTHONY HOSPITAL ZAKI-BIAM UKUM	8,900,000		1,200,000	600,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: AGBOUGHUL ELECTRICITY PROJECT MAKURDI	6,866,282		419,804	209,902	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: COMPLETION OF ELECTRICITY PROJECTS IN TYEMIMONGO AND CHI IN VANDEIKYA LGA				5,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: OWNER OCCUPIER ELECTRICITY PROJECT MAKURDI	3,900,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: BEHIND PEACE SCODARY SCHOOL ELECTRICITY PROJECT MAKURDI	3,375,280		6,866,282	3,433,141	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: AKAJIME ELECTRICITY PROJECT GBOKO	534,901		3,900,000	1,950,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: IKPA MBATYEREV ELECTRICITY PROJECT	13,260,000		3,375,280	1,687,640	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF WANNUNE-ORTESE-ACHIGBE-CHAHUL-ADOGO-KPE-NGO 1(9.675KM) VILLAGES IN GBOKO LGA	23,400,000		534,901	267,451	CR9
23020103	70435	00140000010104	03101	10730200	ELECTRICITY TRANSMISSION NETWORK: UGBOKPO - OBAGAJI ELECTRICITY PROJECT AGATU	96,160		13,260,000	6,630,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: TSE KPAMBER ELECTRICITY PROJECT USHONGO	480,012		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10711000	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF AWAJIR GUNGUL - TSE AGBERAGBA KONSHISHA	20,500,000		96,160	48,080	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: GARAGBOGHUL - DANYI VILLAGE ELECTRICITY PROJECT BURUKU	2,652,000		480,012	240,006	CR9
23020103	70435	00140000010104	03101	10731700	ELECTRICITY TRANSMISSION NETWORK: UCHUO - AINU ELECTRICITY PROJECT QJU	398,689		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10711000	ELECTRICITY TRANSMISSION NETWORK: TSE - AGBERGBA ELECTRIFICATION NETWORK AND INSTALLATION OF TWO TRANSFORMERS KONSHISHA	36,738,000		2,652,000	1,326,000	CR9
23020103	70435	00140000010104	03101	10720700	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM HARVEST FM TO ABIEM VILLAGE PROJECT GWER EAST	138,848		398,689	199,345	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF DUGWER - BIAM	5,538,000		15,000,000	7,500,000	CR9
23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: HAAGA VILLAGE ELECTRICITY PROJECT K/ALA	2,340,000		138,848	69,424	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF JANDE, ANCHE AND UKARI VILLAGE USHONGO	3,354,000		5,538,000	2,769,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF GBATSE, USHONGO	166,725		2,340,000	1,170,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: KYADO ELECTRICITY PROJECT GBOKO	325,962		3,354,000	1,677,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: ACHUSA VILLAGE ELECTRICITY PROJECT MAKURDI	3,744,000		166,725	83,363	CR9
23020103	70435	00140000010104	03101	10720600	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF AZOON VILLAGE GUMA	5,694,000		325,962	162,981	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: MELABU VILLAGE ELECTRICITY PROJECT UKUM	3,600,000		3,744,000	1,872,000	CR9
23020103	70435	00140000010104	03101	10731900	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF ADOKA - UMOGIDI PROJECT OTUKPO	1,170,000		5,694,000	2,847,000	CR9
23020103	70435	00140000010104	03101	10720600	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF DAUDU /TUGUNDU GUMA	59,873		3,600,000	1,800,000	CR9
23020103	70435	00140000010104	03101	10711200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF GOVERNMENT SCHOOL AND TECHNICAL SCHOOL PROJECT LOGO	14,820,000		1,170,000	585,000	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: DAJO VILLAGE ELECTRICITY PROJECT UKUM	3,900,000		59,873	29,937	CR9
23020103	70435	00140000010104	03101	10711000	ELECTRICITY TRANSMISSION NETWORK: UAVANDE - JOV IKYUNDAN ELECTRICITY PROJECT KONSHISHA	7,200,000		7,000,000	3,500,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: APINE AND LUGA VILLAGE ELECTRICITY PROJECT GBOKO	4,290,000		3,900,000	1,950,000	CR9
23020103	70435	00140000010104	03101	10730300	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF APA - AGILA VILLAGE	2,000,000		7,200,000	3,600,000	CR9
23020103	70435	00140000010104	03101	10731900	ELECTRICITY TRANSMISSION NETWORK: OFILOKO ELECTRICITY PROJECT OTUKPO	3,042,000		4,290,000	2,145,000	CR9
23020103	70435	00140000010104	03101	10731500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OPF GOVERNMENT SCHOOL AND TECHNICAL SCHOOL OTUKPA OGBADIBO	10,530,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731800	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF AOKPE PILGRIMAGE CENTRE OKPOKWU	5,772,000		3,042,000	1,521,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: ATSAGA ANEMBA ELECTRICITY PROJECT USHONGO	4,680,000		10,530,000	5,265,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: MBAGHOH VILLAGE ELECTRICITY PROJECT MAKURDI	8,034,000		5,772,000	2,886,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: INSTALLATION OF TRANSFORMER AT 10 LOCATIONS ACROSS BENU STATE	11,934,000	18,031,445			CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF DAJO POULTRY MAKURDI	2,574,000		8,034,000	4,017,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: GOVERNMENT SCIENCE AND TECHNICAL COLLEGE GARAGBOGHUL ELECTRICITY PROJECT BURUKU	9,000,000		31,885,829	15,942,915	CR9

23020103	70435	00140000010104	03101	10720700	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF HOWE VILLAGE GWER EAST	500,000		2,574,000	1,287,000	CR9
23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: MBATOM TSE - WOMBO ELECTRCITY PROJECT K/ALA	26,676,000		9,000,000	4,500,000	CR9
23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: GBOR - AMAAFU VILLAGE ELECTRICITY PROJECT K/ALA	2,638,000		500,000	250,000	CR9
23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: AMAAFU - AYUA - IKOWE ELECTRICITY PROJECT K/ALA	4,432,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10711200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF UGBA - TSE ORBIAM VILLAGE LOGO	11,000,000		2,638,000	1,319,000	CR9
23020103	70435	00140000010104	03101	10711200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TYOOR - ASUE VILLAGE LOGO	2,028,000		4,432,000	2,216,000	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: DUGWER BIAM - AFFIA - GBEJI ELECTRICITY PROJECT UKUM	15,600,000		11,000,000	5,500,000	CR9
23020103	70435	00140000010104	03101	10731500	ELECTRICITY TRANSMISSION NETWORK: ODOBA ELECTRICITY PROJECT OGBADIBO	7,020,000		2,028,000	1,014,000	CR9
23020103	70435	00140000010104	03101	10731600	ELECTRICITY TRANSMISSION NETWORK: IKIKLA ELECTRICITY PROJECT OHIMINI	16,224,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10731400	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF OGOIRE VILLAGE OBI	15,600,000		7,020,000	3,510,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: IHUGH - TSE MKER VANDEIKYA BAKO ELECTRICITY PROJECT	34,320,000		16,224,000	8,112,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF HEMBEM TAHAV VILLAGE BURUKU	13,806,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: ABUKU - JINGIR - AMINDE - UGAH ELECTRICITY PROJECT BURUKU	74,000,000		15,000,000	7,500,000	CR9
23020103	70435	00140000010104	03101	10720800	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TSE AWUNAH - AGAIGBE GWER WEST	24,804,000		13,806,000	6,903,000	CR9
23020103	70435	00140000010104	03101	10731500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF EPEAGBO VILLAGE OGBADIBO	12,168,000		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: GBOKO - IHUGH ABIA VILLAGE USHONGO	19,000,000	17,492,742	14,000,000	7,000,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF ABIA - ATEKOMBO USHONGO	26,100,000		12,168,000	6,084,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF GBAGIR VILLAGE VANDEIKYA	8,190,000		406,280	203,140	CR9
23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM TAVACHAN - ABA MBAHAV VILLAGE TO TERIK VENTURES K/ALA	5,800,000		26,100,000	13,050,000	CR9
23020103	70435	00140000010104	03101	10720700	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF JATO DANLA GWER EAST	12,914,412		8,190,000	4,095,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF ABIA - IGBEE USHONGO	9,000,000		5,800,000	2,900,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: ANDYAR GEMADE VILLAGE ELECTRICITY PROJECT USHONGO	24,000,000		-	-	CR9
23020103	70435	00140000010104	03101	10711000	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM TSE-AGBERAGBA TO WUESE (CHANGED TO ANSHAGBA - AMUA - AGBEED)	25,000,000		9,000,000	4,500,000	CR9
23020103	70435	00140000010104	03101	10711200	ELECTRICITY TRANSMISSION NETWORK: CHANGE OF WOODEN CROSS ARMS TO FIBRE CROSS ARMS FROM UGBA TO ANYIIN LOGO	6,672,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM APINE/LUGA - TSE IVASE - GBESUE MBAYION GBOKO	26,714,774		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10731900	ELECTRICITY TRANSMISSION NETWORK: AJOBE AI-ODAJI ELECTRICITY PROJECT OTUKPO	17,160,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10731900	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF EJOOR AKPA VILLAGE OTUKPO	15,600,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10731400	ELECTRICITY TRANSMISSION NETWORK: OKWUTUGBE ELECTRICITY PROJECT OBI	15,600,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TYEMIMONGO VILLAGE VANDEIKYA	19,500,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF ABAKPA - TOFI VILLAGE BURUKU	19,500,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TOFI - AJOHOL VILLAGE BURUKU	19,500,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF UGBEMA BURUKU	19,500,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: TOMATAR SETTEMENT ELECTRICITY PROJECT GBOKO	19,500,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF ABIA FILLIFI VILLAGE USHONGO	11,700,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10722000	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF AVANDE VILLAGE TARKA	15,600,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TIONSHA SETTLEMENT MAKURDI	15,600,000		11,700,000	5,850,000	CR9
23020103	70435	00140000010104	03101	10720700	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO ONMBAADA VILLAGE GWER EAST	27,768,000		15,600,000	7,800,000	CR9
23020103	70435	00140000010104	03101	10720800	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO ABOMTSE BAKUNGU VILLAGE AND TER NAGI PALACE GWER WEST	35,000,000		15,600,000	7,800,000	CR9
23020103	70435	00140000010104	03101	10711200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF GOV UWER VILLAGE LOGO	19,500,000		27,768,000	13,884,000	CR9
23020103	70435	00140000010104	03101	10731800	ELECTRICITY TRANSMISSION NETWORK: ASSISTANCE OF OUTSTANDING MATERIALS TO PHCN FOR CONNECTION OF 33KVA LINE FROM OTUKPO TO UGBOKOLO	2,340,000		-	-	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF HOLY GHOST COLLEGE SANKERA UKUM	25,740,000		19,500,000	9,750,000	CR9
23020103	70435	00140000010104	03101	10722000	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TSE ALLAGH VILLAGE TARKA	23,400,000		2,340,000	1,170,000	CR9
23020103	70435	00140000010104	03101	10722000	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF SOO IYON VILLAGE TARKA	9,000,000		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10731900	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO IPOLE - EFEYI VILLAGE OTUKPO	33,000,000		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: SUPPLY OF 50 NO. ELECTRICITY DISTRIBUTION TRANSFORMERS MAKURDI	4,659,250		9,000,000	4,500,000	CR9
23020103	70435	00140000010104	03101	10722000	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF BEGHA VILLAGE TARKA	19,500,000		20,000,000	10,000,000	CR9

23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF MBAGOHOL VILLAGE AREA 'C' MAKURDI	16,068,000		4,659,250	2,329,625	CR9
23020103	70435	00140000010104	03101	10711200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TSE - INGBIAN VILLAGE LOGO	25,116,000		19,500,000	9,750,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF MBAGHOL VILLAGE AREA 'B' MAKURDI	18,408,000		16,068,000	8,034,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM TSE KUCHA TO ACHIGBE AND USEN VILLAGES BURUKU	35,100,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10711100	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM AJIO TO KOTI SHANGEV - YA	28,000,000		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM USHONGO TOWN TO MANOR, TSE UDE, HIITOM AND SATI VILLAGES USHONGU	45,242,866		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: RURAL ELECTRIFICATION OF CAMP GARBA, MAKURDI AND CONSTRUCTION OF STREETS IN NORTH BANK, MAKURDI, CONSTRUCTION OF ROAD FROM NORTH BANK TO NYJIR VILLAGE IN MAKURDI NORTH CONSTITUENCY	8,868,724		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10730300	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF OJANTELE, CULVERT/BACK FILLING OF ANGWA, OLADU, AKPETE, IKOBI IN APA CONSTITUENCY	21,450,000		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF AUMAZA AND IKPENGER IN GBOKO WEST CONSTITUENCY	577,645		8,868,724	4,434,362	CR9
23020103	70435	00140000010104	03101	10731800	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF EBOYA I AND II IN OKPOKWU CONSTITUENCY	21,450,000		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10711100	ELECTRICITY TRANSMISSION NETWORK: INSTALLATION OF TRANSFORMER AT GOVERNMENT SCIENCE AND TECHNICAL COLLEGE IKYOGEN, KWANDE L.G.A.	8,580,000		577,645	288,823	CR9
23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: RURAL ELECTRIFICATION OF ADAGI IKYURAV YA, KWANDE (EAST)	8,580,000		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10711200	ELECTRICITY TRANSMISSION NETWORK: RURAL ELECTRIFICATION OF KUMPA, TSE-DE, GBISE-NAGA AND COMMUNITY HALL IN KATSINA-ALA EAST	10,725,000		8,580,000	4,290,000	CR9
23020103	70435	00140000010104	03101	10722000	ELECTRICITY TRANSMISSION NETWORK: INSTALLATION OF TRANSFORMER AT JOOTAR AND CHENBE VILLAGES IN LOGO LGA	3,432,000		8,580,000	4,290,000	CR9
23020103	70435	00140000010104	03101	10711100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF AKOODO, TARHEMBE TO WEGHGBA, ANNUNE TO SOOYON, NYAMBE TO TSE KOODA PIPE LINE CULVERTS AND BRIDGES ACROSS RIVER ANGBE,WINAKYA STREAM AND ORKEGHER IN TARKA CONSTITUENCY	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM AJIO TO KPENGWA SHANGEV - YA	14,296,659		3,432,000	1,716,000	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: COMPLETION NGOBUA ELECTRICITY PROJECT K'ALA	38,000,000		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF GYENKU AND VAASE VILLAGES UKUM	26,000,000	10,000,200	14,296,659	7,148,330	CR9
23020103	70435	00140000010104	03101	10722000	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF ADIKPO - MBAIWEN VILLAGE KWANDE	14,300,000		20,000,000	10,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF AGEBA AND SHAWA VILLAGES NEAR TARAKU	16,000,000		30,478,000	15,239,000	CR9
23020103	70435	00140000010104	03101	10722000	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF PIKA SETTLEMENT AREA MBATIAV GBOKO	27,000,000		14,300,000	7,150,000	CR9
23020103	70435	00140000010104	03101	10720800	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF GWARCHE /KONTIEN VILLAGE TARKA	23,000,000		16,000,000	8,000,000	CR9
23020103	70435	00140000010104	03101	10720600	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM ACONDONA - TSE - ANAGBE - TSE WAKU GWER WEST	3,000,000		15,000,000	7,500,000	CR9
23020103	70435	00140000010104	03101	10731700	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF AKO, UPEV AND AKAHENA VILLAGES GUMA	97,000,000		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10730300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM OJEGBE TO UJE AND OTUNCHE VILLAGES QJU	35,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10730200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF OPAHA, ODUGBO AND EBUGODO VILLAGES APA	4,000,000		97,000,000	48,500,000	CR9
23020103	70435	00140000010104	03101	10731700	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM OSHIGBUDU - ENICHE TO UJI AND OGWULE - ANYENEKU VILLAGES AGATU	24,300,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION IBILLA A -LUKPO - ANDIIBILLA VILLAGES QJU	8,217,247		4,000,000	2,000,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM AKAAJIME TO TAKEMA MEMORIAL COLLEGE GBOKO	18,000,000		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10720700	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM USHONGO TOWN TO MBAGBA COMMUNITY KPOR VILLAGE USHONGO	26,200,000		8,217,247	4,108,623	CR9
23020103	70435	00140000010104	03101	10711000	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM AUSTOMA NEAR ALIADE TO JIWUNDE TO UTURUGH VILLAGE GWER EAST	33,718,589		8,000,000	4,000,000	CR9
23020103	70435	00140000010104	03101	10720800	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF GBALEMA - GBINDE, MANTA, BONTA, SHIRIKI, TSE CHAKPA AND AYEY IN MBATSER/MBAGUSA COUNCIL WARD ON KONSHISHA	30,000,000		8,000,000	4,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF AONDONA - OGOBIA VILAGE IN GWER WEST LGA	10,000,000		23,718,589	11,859,295	CR9
23020103	70435	00140000010104	03101	10720600	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FORM ADAKA-TSE AKUME ADEM MAKURDI LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10711100	ELECTRICITY TRANSMISSION NETWORK: COMPLETION OF TSE ABI - TSE GBINDE - PEVI ELECTRICITY PROJECT GUMA LGA	50,000,000		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF JATO AKA ACHIA ELECTRICITY IN KWANDE LGA	10,000,000		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF PRINCE ADIJA INTERNATIONAL SEC. SCH. AKAAJIME, GBOKO LGA	13,848,251		40,000,000	20,000,000	CR9
23020103	70435	00140000010104	03101	10731700	ELECTRICITY TRANSMISSION NETWORK: SUPPLY OF 60NO TRANSFORMERS MAKURDI	611,999		10,000,000	5,000,000	CR9

23020103	70435	00140000010104	03101	10731700	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF OTONOGO - OTAKINI - EKPONGO - OJU LGA	10,000,000		13,848,251	6,924,126	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF AINU ETTE IN UKPA/AINU ETTE COUNCIL WARD OJU LGA	50,000,000		611,999	306,000	CR9
23020103	70435	00140000010104	03101	10711000	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF DISTRIBUTION NETWORK AT TSE MKER IN VANDEIKYA LGA	3,900,000		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF AGERA VILLAGE GAAV, KONSHISHA LGA	10,000,000		20,000,000	10,000,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF GASEA COMMUNITY, KATSINA-ALA TOWNSHIP MBASER, K/ALA	10,000,000		3,900,000	1,950,000	CR9
23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM GBA USHONGU TO TSE ANJO VILLAGE AND EXTENSION OF ELECTRICITY TO F202GBATSE, A214	10,000,000		7,180,000	3,590,000	CR9
23020103	70435	00140000010104	03101	10720700	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ATOGBENDA VILLAGE IN KATSINA-ALA LGA	10,000,000		7,180,000	3,590,000	CR9
23020103	70435	00140000010104	03101	10720700	ELECTRICITY TRANSMISSION NETWORK: ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF AHUMBE AND MBAM VILLAGES NEAR ALIADE GWER EAST LGA	10,000,000		7,180,000	3,590,000	CR9
23020103	70435	00140000010104	03101	10720800	EXTENSION OF ELECTRICITY FROM TSE-TSUE TO CHIHICHAN, JORDON VILLAGES GWER EAST LGA	10,000,000		7,180,000	3,590,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM BRACH IKPE TO AKUA VILLAGE NEAR TSE ADUGU NYADEFA COOMUNITY GWER WEST LGA	7,800,000		7,180,000	3,590,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: REQUEST FOR 4NO. TRANSFORMERS AT ABWA MBAGEN, BURUKU LGA	10,000,000	7,083,445	7,180,000	3,590,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TSE POOR VILLAGE UGONDO, MAKURDI LGA	18,720,000		7,800,000	3,900,000	CR9
23020103	70435	00140000010104	03101	10722000	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM TYOWANYE-ZUA-ASHIBI NYAMATSOR VILLAGES BURUKU LGA	10,000,000		2,916,555	1,458,278	CR9
23020103	70435	00140000010104	03101	10720700	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF HINGA BIEM AND ONMBAADAA, TARAKU	10,000,000	10,459,833	12,000,000	6,000,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO HWANDE VILLAGE GWER EAST LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10731900	ELECTRICITY TRANSMISSION NETWORK: MBAKON-GERI-MEDE ELECTRICITY PROJECT MBADEDE WARD	10,000,000		8,929,064	4,464,532	CR9
23020103	70435	00140000010104	03101	10730200	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM OTUKPOMBI TO ANKPECHI AMLA OTUKPO	10,000,000		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10730300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY OBAGAJI TO AYILA AND OKOKOLO IN AGATU LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10730310	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF OJUI JOS OJUI IN APA LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731600	ELECTRICITY TRANSMISSION NETWORK: COMPLETION OF ADUPI OROKAM ELECTRICITY PROJECT OGBADIBO	48,360,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10730300	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF IDAGA COMMUNITY IN OHIMINI LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10730311	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM OGBOKPO TO IJEGE' IMANA OCHICHIOULLI, OCHICHI AI OKPAKACHI AND IGORO VILLAGE APA LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF ANEJI OHIMINI ONOJI ROAD OHIMINI LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM USHONGO TOWN TO MBAYEGH COMMUNITY USHONGO LGA	19,500,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TYOWANYE TO TSE GBILEVE BURUKU LGA	15,600,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10730100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF ATEKOMBO-HEGGA MBAGWAZA-USHONGO LGA	10,000,000			-	CR9
23020103	70435	00140000010104	03101	10720800	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM IGUMALE-ULAYI-IJIBAM IN ADO LGA	30,000,000		15,000,000	7,500,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM AONDONA VILLAGE TO MBAKOR MBAGWA-MBAGMONDO VILLAGES IN GWER WEST LGA	44,860,790		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM TSOR VANDEIKYA LGA	20,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO ADAMGBE VILLAGE IN MBAYONGO VANDEIKYALGA	44,461,152		20,000,000	10,000,000	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF UGBOHO AND ADOGO VILLAGES OF GBAAM IN ZAKI BIAM IN UKUM	10,000,000		7,000,000	3,500,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM NKST SEC. SCH. UAVANDE TO LATE DR. TOR TIV ATO VILLAGE IN KONSHISHA LGA	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO UKPE GAADI VILLAGES IN MBAYONGO, VANDEIKYA LGA	10,000,000		7,180,000	3,590,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO TYEMMONGO VILLAGE IN MBAYONGO VANDEIKYA LGA	30,997,939		7,180,000	3,590,000	CR9
23020103	70435	00140000010104	03101	10711200	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO IGBOR-HEGHA VILLAGE OF MBAIKYAA IN USHONGO LGA	10,000,000		7,180,000	3,590,000	CR9
23020103	70435	00140000010104	03101	10722000	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF DISTRIBUTION LINES TO CHEF MONA SEC. SCH. AND CHIEF TERNGU IORHUNA IN LOGO LGA	10,000,000		30,997,939	15,498,970	CR9
23020103	70435	00140000010104	03101	10711100	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO USOMBO COMMUNITY AND ENVIRONS IN TARKA LGA	35,000,000		7,180,000	3,590,000	CR9
23020103	70435	00140000010104	03101	10711100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TSE DZURGBA VILLAGE OF NANEV DISTRICT IN KWANDE LGA	10,000,000		7,180,000	3,590,000	CR9
23020103	70435	00140000010104	03101	10711000	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO KOTI-APERATYON-GBO AND UYOUGH VILLAGES OF NANEV IN KWANDE LGA	41,367,052		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO AWUHE IKYONGU VILLAGE IN KONSHISHA LGA	10,000,000		2,000,000	1,000,000	CR9

23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO TOR DONGA KASAR CITY IN KATSINA-ALA LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10711000	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF KASAAR SAAIKYAA VILLAGE IN UTANGE WARD KATSINA-ALA LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM JOVKYUNDAQN-AJAN SETTLEMENT IN KONSHISHA LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO TSE GYADO VILLAGE IN VANDEIKYA LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731400	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM ABETSE-MBAMTEGH TO IGBE ANUM, ANKUM MKONON AND KUSUGH ALL OF MBAYION DISTRICT IN GBOKO	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: CONSTRUCTION OF ECHORI ITO ELECTRICITY OBI LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731400	ELECTRICITY TRANSMISSION NETWORK: COMPLETION OF AGWAM UCHIHO ELECTRICITY PROJECT NORTH BANK MAKURDI	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF UGBODOM, ADUM WEST, ITOGO AND OBJAGO COMMUNITIES IN OBI LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF MBASAAR ZAKI BIAM-BOSUA-MARBA-UKYUONGO SETTLEMENT IN UKUM LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: ELECTRICITY TRANSMISSION FROM SANKERA - AKPENE - CHITO	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712109	ELECTRICITY TRANSMISSION NETWORK: ELECTRICITY TRANSMISSION PEVIKYAA - 500KVA TRANSFORMER UKUM	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712103	ELECTRICITY TRANSMISSION NETWORK: ELECTRICITY TRANSMISSION SANKERA - AYATI UKUM	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731900	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM IGBE-ANUM-ANKUM-MKANAN-KUSUGH ALL OF MBAYION DISTRICT IN GBOKO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: RURAL ELECTRIFICATION IN OTOBI WARD (ADANGARI AKPA) IN OTUKPO	19,500,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10711000	ELECTRICITY TRANSMISSION NETWORK: MBAGBAM /MBAKYAHA COMMUNITIES RURAL ELECTRIFICATION IN VANDEIKYA LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731900	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TSE VINGIR AHUNDU, KONSHISHA LGA	27,300,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: RURAL ELECTRIFICATION OF QJAKPAMA ADOKA OTUKPO LGA	23,400,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712106	ELECTRICITY TRANSMISSION NETWORK: ZAKI-BIAM - TSE BIKI KUNDAV ELECTRIFICATION PROJECT IN UKUM LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO GANDY HOTEL - JOOLI - UKERSHIMA NORTH BANK MAKURDI	15,600,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720800	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF KWAYAM - YASAM VILLAGE IN BURUKU LGA	27,300,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO TSE TORLEKE AND TSE AGBADI IN GWER WEST L.G.A.	10,000,000		15,600,000	7,800,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: DISTRIBUTION OF ELECTRICITY IN ALEN SETTLEMENT AREA OF USHONGO LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: INSTALLATION OF 500KVA TRANSFORMER IN YAAKU USHONGO LGA	10,000,000		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF IKYO-AZANDE & APANDE IN UTANGE COUNCIL WARD IN USHONGO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: INSTALLATION OF 4 ADDITIONAL TRANSFORMERS IN USHONGO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10730100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TYEM-IMOMGO - ADAMGBE - BETSE - DAAGBA IN VANDEIKYA LGA	39,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF RURAL COMMUNITIES IN ADO LGA	39,000,000		10,000,000	5,000,000	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TOR - NYATAR VILLAGE IN KATSIA-ALA EAST CONSTITUENCY	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10712103	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TSE - SANKERA IN UKUM LGA	11,700,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10730100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF OHOHO AND ADUM - OWO COMMUNITIES IN OJU LGA	3,900,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF EFURELO, AGADAGBA, NDOGARA COMMUNITY IN UKWONYO UTONKON ADO LGA	23,400,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: SUPPLY/INSTALLATION OF TRANSFORMERS FOR MAKURDI SOUTH CONSTITUENCY	10,000,000		3,900,000	1,950,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: SUPPLY/INSTALLATION OF TRANSFORMERS FOR MAKURDI NORTH CONSTITUENCY	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM ESKAY ESTATE TO KIGHIR VILLAGE ALONG NAKA ROAD, MAKURDI LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: SUPPLY/INSTALLATION OF TRANSFORMERS FOR KYAN CONSTITUENCY IN VANDEIKYA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: SUPPLY AND INSTALLATION OF TRANSFORMERS FOR KYAN CONSTITUENCY IN VANDEIKYA LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF RURAL COMMUNITIES IN UKUM STATE CONSTITUENCY	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: SUPPLY AND INSTALLATION OF TRANSFORMERS FOR UKUM CONSTITUENCY	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10711100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF ZONGU AKIKI IN MBALAGH WARD MAKURDI NORTH	10,000,000	3,650,000	2,000,000	1,000,000	CR9

23020103	70435	00140000010104	03101	10731800	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TOR - DONGA - IKYO - AWEN KWANDE LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731900	ELECTRICITY TRANSMISSION NETWORK: OKPUDU RURAL ELECTRIFICATION IN OKPOKWU LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10711100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF OLAHIMU UPALI/ OLAHIMU AHAJE OKPLIGWU VILLAGES IN UGBOJU ICHO WARD, IWILI AND OLAKPOGA VILLAGES IN ENTEKPA WARD OJINEBE AND OLOKE VILLAGES IN ADOKA ICHO WARD, ODAUBI AND UNWABA, EOKPA VILLAGES IN UGBOJU OTACHE WARD, OFILOKO VILLAGES IN UGBOJU ICHO WARD AND IKPOLO ELECTRICITY INSTALLATION OTUKPO	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731400	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF ADAGI IN KWANDE WEST CONSTITUENCY	11,700,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: RURAL ELECTRIFICATION OF UGBODOM ADUM WEST ITOGO AND OBJABO CONSTITUENCY OBI	19,500,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF RURAL COMMUNITIES IN TIEV CONSTITUENCY OF VANDEIKYA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM TSE BOSSUA - YIASE AND DISTRIBUTION TO KAKU VILLAGES IN UKUM LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM OGOLI BARRACKS - OMBI - IPOLO EHAJI - IPOLO ICHO IN UGBOJU DISTRICT OF OTUKPO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731500	ELECTRICITY TRANSMISSION NETWORK: EXPANSION OF ELECTRICITY SUPPLY OF OPEN UNIVERSITY COMMUNITY TSE SOKPO AND TSE KWEMBE, MAKURDI LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720700	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM EFKEKWO OTUKPA - EHA OTUKPA IN OGBADIBO LGA	23,400,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF ULLAM VILLAGE IN GWER LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10731700	ELECTRICITY TRANSMISSION NETWORK: INSTALLATION OF 100KVA, 11/0.415KV TRANSFORMER AT MRS. HANNAH ORTOM RESIDENCE IN MAKURDI LGA	5,343,488		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF OJU OBOHU/IHIGILE COMMUNITIES IN OJU LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM JINGIR - SHONDO - KYE - ZAKI AWUAPILA LGEA PRIMARY INYOM BURUKU LGA	10,000,000		5,343,488	2,671,744	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM TERVERSHIMA MHAMBE - DOGO TOMBO MBALAGH BURUKU LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: COMPLETION OF ELECTRIFICATION OF GBANYAM AND EXTENSION TO TSE - IGYURA SETTLEMENT IN BURUKU LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM OTESE MBASHIAN - LGEA PRIMARY SCHOOL IORJA MBABOOR BURUKU LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM ANVEMBE - ANSHAV - TOM ANYIIN - NDOKARI BURUKU LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: CAMP GARBA ELECTRICITY PROJECT, NORTH BANK, MAKURDI	21,840,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: INSTALLATION OF TRANSFORMER AT APINE VILLAGE IN MBATAN MBATAN IN GBOKO LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720700	ELECTRICITY TRANSMISSION NETWORK: INSTALLATION OF 4 NOS. TRANSFORMERS AT ABWA - MBAGEN IN BURUKU LGA	10,000,000		15,000,000	7,500,000	CR9
23020103	70435	00140000010104	03101	10720700	ELECTRICITY TRANSMISSION NETWORK: COMPLETION OF ELECTRICITY PROJECT AT ANJA VILLAGE GWER EAST	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10722000	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF SHANNA, AYAR, HUNDU, PAKA AND TSE AKU GWER EAST	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10722000	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION PROJECT FROM KONTIEN - AVANDE - AWENABO - KOBO ASUKUNYA TARKA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10722000	ELECTRICITY TRANSMISSION NETWORK: ELECTRICITY PROJECT FROM ATSAAMER - TSER-UKUME - AKOODO TARKA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10722000	ELECTRICITY TRANSMISSION NETWORK: ELECTRICITY PROJECT FROM MANGER - TSE TIA - ANGBAAAYE - TSE DAMKOR TARKA	10,000,000	5,000,000	5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: ANGBAAYER - USUMBUR TARKA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10731800	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM TAFI MARKET TO TAFI VILLAGE, MBAKEGH BINEV COUNCIL WARD IN BURUKU LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10731800	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF OLA OLUBO AND IPOLE AIDOGODO OKPOKWU	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION FROM OKPOGE TO ICHAMA OKPOKWU	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TYOUGH COMMUNITY, NEAR GAADI, GBOKO ROAD, MAKURDI	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10731700	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM IGBOR TO ANCHIHAMELADU AND TYOADU VILLAGES IN GBOKO LGA	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10720600	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM ST. THOMAS CATHOLIC CHURCH JUNCTION TO IHIGILE/OBOHU VILLAGES IN OJU LGA	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10731500	ELECTRICITY TRANSMISSION NETWORK: COMPLETION OF RURAL ELECTRIFICATION FROM TSE ABI - GBINDE, ABANKA AND PEVI VILLAGES GUMA	50,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: COMPLETION OF ADUPI OROKAM ELECTRICITY PROJECT	48,283,337		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM UGAH - ATEKAA, AMINDE, ANKUNYA AND IORUGH SETTLEMENTS BURUKU	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM UGAH - WUAM GAMBE DAJOH VILLAGE, MBASAGHER, MBAATIKYAA BURUKU	10,000,000		1,000,000	500,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: REHABILITATION/EXPANSION OF ELECTRICITY PROJECT FROM SEV-AV - WOMBO - GBOR - GBANYAM WITH 300KVA, 200KVA AND 300KVA TRANSFORMERS. BURUKU	10,000,000		2,000,000	1,000,000	CR9

23020103	70435	00140000010104	03101	10711100	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM MBADOM COMMUNITY OF IPAV IN GBOKO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: MBAWER COMMUNITY ELECTRIFICATION PROJECT KWANDE	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10730200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION FROM ANCHE TO WAJIR MBAJOHO, USHONGO	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10730200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF OSHUGBUDU-ATAKPA-OGBAULU (10KM) VILLAGES IN AGATU LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF OBAGAJI-EGBA-OKOKOLO-ODUGBEHO (25KM) VILLAGES IN AGATU LGA	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TOMANYIIN-ASHAV-AND TOMATAAN VILLAGES (12KM).	10,000,000		1,000,000	500,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF WANNUNE-ORTESE-ACHIGBE-CHAHUL-ADOGO-KPE-NGO 1(9.675KM) VILLAGES IN GBOKO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10711000	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF IVASE-GBESUE VILLAGES (4KM) IN GBOKO LGA	15,600,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO WUESE-TSE KADE MBAIKYOM VILLAGE NEAR WUESE GAAV IN KONSHISHA LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731700	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF ADI-OKPASHILA-OGULUBE-OTSAFU VILLAGES IN BURUKU LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10711100	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM UCHUO AINU - EBENTA - IGWE - IGWOKE - IKWOKWU - ODIGO - INYIMA - IHIO EDII - OJOKWE - OGORI - EDE IN OJU LGA	60,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM UDE - MANGAM IN KWANDE LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: ALU - KUHWA - ATEKOMBO ELECTRIFICATION PROJECT, USHONGO LGA	49,000,000		4,000,000	2,000,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: TSE - TENEKE - UGU - NYALO - YAAYA - TSENZUGHUL ELECTRIFICATION PROJECT IN VANDEIKYA LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10711100	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM MBAAKON TO GERI-MEDE VILLAGES	10,000,000		4,000,000	2,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY, AJIO - KOTI SHANGEV YA KWANDE LGA	39,000,000		1,000,000	500,000	CR9
23020103	70435	00140000010104	03101	10711200	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM LESSEL TOWN TO CHIEF ALEXANDER AHAR COMPOUND	18,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10711200	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM ABEDA - TSE GIRGI - ANBUA, LOGO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM ABEDA - JOOTAR - MEEME, LOGO LGA	10,000,000		1,000,000	500,000	CR9
23020103	70435	00140000010104	03101	10731500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF MBALAM COMMUNITY	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM UKWO - OWUKPA - AKPAROJI EKE - OLEFU - IGAH - UKALEGU VILLAGES IN OGBADIBO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM ABI COVERING THE FOLLOWING VILLAGES TSE IKYO, GINDE, AVAKA, TSAVNUM, IYOL NYAJO, AGIR AND KPOGHOL	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10730100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TSE KUR VILLAGE IN BURUKU LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10722000	ELECTRICITY TRANSMISSION NETWORK: IVESE RURAL ELECTRIFICATION IN ADO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM KONTIEN TO AVANDE IN TARKA LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM GBOR - AKPERA VANDEIKYA	8,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM AYUA - AFAAKAA VANDEIKYA	7,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM AMAAFU - ITYOGBENDA UJENDE VANDEIKYA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM ABAJI - YOYO VANDEIKYA	8,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY IN ANYAGBA VILLAGE VANDEIKYA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10730300	ELECTRICITY TRANSMISSION NETWORK: RURAL ELECTRIFICATION OF ABAYOL-ABAIKYA VILLAGES IN GBOKO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: RURAL ELECTRIFICATION PROJECT IN ADIJA, IJAH & OCHUMEKWU, UGBOKPO WARD	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: COMPLETION OF RURAL ELECTRIFICATION IN AUKE GBOKO	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: RURAL ELECTRIFICATION IN ALIFETI, OTAKPA, IKOR & AJIBE-ICHO GBOKO	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: COMPLETION OF RURAL ELECTRIFICATION IN OFOKE GBOKO	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: IGORO RURAL ELECTRIFICATION GBOKO	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10711100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF VANDEIKYA-TSE UGANDEN IN VANDEIKYA LGA	6,084,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10711100	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF NYIEV-TIEV COMMUNITY MBAKYOR KWANDE LGA	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO ICHOR IN KWANDE LGA	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO IKYO-AZANDE, GBANDE AND APANDE IN UTANGE COUNCIL WARD OF USHONGO LGA	10,000,000		3,000,000	1,500,000	CR9

23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM TSE-MKER (GBEM) TO TSE-NANDEVE AND TSE HEMBAH (MBAGWAZA) USHONGO LGA	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10711000	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM IKYORIBO (KPA)-GEGE-ORGBA (TSE-UGBE), MBAKUHA (7.5KM) USHONGO LGA	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10731900	ELECTRICITY TRANSMISSION NETWORK: INSTALLATION OF TRANSFORMER AT TSE-AGBERAGBA	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM OGODUMU-OLAIDU-OJIGO OTUKPO LGA	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10711100	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY POLES FROM IHUGH-KORINYA HIGH TENSION TO NDELE VILLAGE	5,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10720800	ELECTRICITY TRANSMISSION NETWORK: PROVISION OF 300KVA TRANSFORMER & RURAL ELECTRIFICATION BEHIND ST. MONICA'S HOSPITAL ADIKPO-UJAMBE STREAM TO MBAIWEN IN NANEV DISTRICT OF KWANDE LGA	40,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10720800	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY ABIAN & TSE UMILE SETTLEMENT, GWER WEST LGA	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: ROAD CONSTRUCTION/ELECTRIFICATION OF MBAGBISHA COMMUNITY IN MBACHOHON, GWER-WEST LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM TSE-GYUR TO BOOR COMMUNITY ATIRKYESE COUNCIL WARD USHONGO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: PROVISION/INSTALLATION OF TRANSFORMER AT KUHWA BRANCH ATIRKYESE COUNCIL WARD USHONGO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712200	ELECTRICITY TRANSMISSION NETWORK: PROCUREMENT/INSTALLATION OF TRANSFORMER AT COMPREHENSIVE HEALTH CENTRE, YAAKUGH ALONG GE-IKYOBO AND MBAKUHA COUNCIL WARD USHONGO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF MBAASHAKA-AFO VILLAGE	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF YANDEV COMMUNITY SECONDARY SCHOOL - VENDE SETTLEMENTS GBOKO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF GBACHA-APEINUMBU SETTLEMENTS GBOKO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731600	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF BUNDE-ONYA-ADITOGORA MBAYION GBOKO LGA	8,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731600	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION PROJECT OF ANKPA-IKIKILA OHIMINI LGA	8,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731600	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION PROJECT OF OKPLIGIDI-AGADAGBA OHIMINI LGA	8,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731600	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF UKPOBI-OKPIKO OHIMINI LGA	8,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720700	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION PROJECT OF ANMEJI-OKPIKO OHIMINI LGA	8,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM MASE TO SHAANA-AYAR-HUNDU-PAKA-TSE AKU GWER EAST	40,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10722000	ELECTRICITY TRANSMISSION NETWORK: TRANSFORMERS FOR NORTH-BANK I - II AND MARKET CLERK WARDS MAKURDI LGA (10 NOS)	60,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF UKU COMMUNITY NEAR ASUNKUYA, TARKA LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TSAFA VILLAGE, KATSINA-ALA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM AGERA-INYENGE, MBADAM-LUGA, MBABOOR, MBATIEREV GBOKO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM AUMAZUA-MNGBANNGUN-GUNDU MBATIEREV GBOKO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION FROM ADAMATE VILLAGE ROAD, GABRIEL AGERA-TSE BOKPA GBOKO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF ADAMATE-TSE-AGASHUWA, GBOKO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TSE-YONGUIGBA-TSE MBAURU, GBOKO LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TSE-DWEM, MBAANKU, MBATIAV, GBOKO LGA	31,750,302		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: LESSEL-NYAMATSOR-MBASEN COMMUNITY SECONDARY SCHOOL, ANONGUL-ABWA ELECTRIFICATION PROJECT, BURUKU LGA.	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: TYOWANYE-DIWA-ASHIBI-TYOGBENDA-MBAGEN COMMUNITY SECONDARY SCHOOL, ANONGUL ELECTRIFICATION PROJECT, BURUKU LGA.	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10730300	ELECTRICITY TRANSMISSION NETWORK: ABUA/ANGBANYE ELECTRICITY PROJECT GBOKO ROAD, MAKURDI LGA	27,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10730309	ELECTRICITY TRANSMISSION NETWORK: COMPLETION OF OFOKE ELECTRICITY PROJECT, APA LGA	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10720700	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF AJEBE VILLAGE, NEAR IKPAYONGO GWER-EAST, LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720700	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF ASHINNA AND MBAMUNE VILLAGE, GWER-EAST, LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720700	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF NYAMOR VILLAGE, GWER-EAST, LGA	5,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720700	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF KPAYONGO, ADUKU, TSWAR IDYUGH TYO MU, GWER-EAST, LGA	40,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731700	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF ADUKU, ADE, KANDEOR VILLAGES GWER-EAST, LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRIFICATION OF OHIRIGWE AND AMUNU, OJU LGA	10,000,000		3,000,000	1,500,000	CR9

23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TOR AJILA VILLAGE AND MBADOM COMMUNITY IPAV, GBOKO LGA	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY WITH TRANSFORMER FROM ORTESE MBASHIAN (BINEV WARD) TO TSE (GBAA ABELEGA GBAA) BURUKU LGA	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM VANDEIKYA TO HAANONGUN-ZUGU-AGERA-ASAAN-GAADI, VANDEIKYA LGA	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10731600	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO TSUWA-AKO-FATEH IN MBAKYAHA COUNCIL WARD IN UTE, VANDEIKYA LGA	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10730200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF EBOYA, OHIMINI LGA	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10730200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF AYILE NEAR OBAGAJI, AGATU LGA	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF ENGLA-USHA, AGATU LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TSE-KUR COMMUNITY SHOROV, BURUKU LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720800	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF COL. SAMUEL AYOO SETTLEMENT AREA AND ENVIRONS AROUND FEDERAL MEDICAL CENTRE, APIR, MAKURDI LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720700	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO A ABOMSTE BAKUNGU, TSE CHIBI AND TER NAGI PALACE GWER WEST LGA	40,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10711000	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM APIR TO TSE IJIR, TSE AJEH, TWAR IDYUGH VILLAGES, GWER-EAST LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10711000	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TSE-AGBERAGBA-TYOUGH GBANYA-SERAGI, KONSHISHA LGA	50,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10711000	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO TSE NYAM AKO IN MBAKUKU, MBAJOR, KONSHISHA LGA	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10731600	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY TO FROM TOM-ANYII-ANSHAV-NDOKARI	10,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10731600	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF UKPOBI VILLAGE IN IDEKPA WARD, OHIMINI LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF IPOLE EHAJE, IPOLE ICHO AND IPIGA A-UKPOBI VILLAGE WARD, OHIMINI LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TOMANYIIN, ANSHAV AND TOMATAAN IN BURUKU LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731600	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION FROM ADAKA-TSE AKUME-ADEM MAKURDI LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: RURAL ELECTRIFICATION PROJECTS OSHIGBUDU-ATAKPA OGBAULU - 10KM OHIMINI	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731700	ELECTRICITY TRANSMISSION NETWORK: ADI -OKPASHILA OGULUBE & OTSAFU ELECTRIFICATION PROJECT IN ETULO DISTRICT BURUKU LGA	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731800	ELECTRICITY TRANSMISSION NETWORK: HIGILE TO EBENTA, IGWE, IGWOKE, IKWUKWU, INYIMA, OJOKWE, OGORI, EDE, OHUMA, IKORI OWORI AND IGBEGI VILLAGES UWOKWU DISTRICT IN OJU	10,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731800						CR9
23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: COMPLETION OF THE EXTENTION OF ELECTRICITY FROM OKPOGA TO ICHAMA WARD II IN OKPOKWU LGA	89,596,783		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10722000	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM ICHAMA WARD II TO ICHAMA WARD I IN OKPKWU LGA	65,662,732		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM ASHAMENA IN BURUKU LGA TO MANOR IKYURAV IN KATSINA-ALA LGA OF BENUE STATE	44,876,761		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720400	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF CHIA SETTLEMENTAREA MBACHAVER-IKYONDU WARD IN TARKA LGA	62,017,406		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF APERA, TONGOV IN KATSINA-ALA LGA, BENUE STATE	11,396,164		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF AMINDE IN BURUKU LGA, BENUE STATE	47,290,834		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TSE -TOR NYITAR SETTLEMENT IN TOR DONGA, KATSINA-ALA LGA	17,464,266		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM CDM ACADEMY TO TSE USEN AND GESA VILLAGE, IPAV IN GBOKO LGA OF BENUE STATE	48,870,198		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10711100	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM CDM ACADEMY TO TSE UGO IN GBOKO LGA OF BENUE STATE			5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF HIGH TENSION LINE AND INSTALLATION OF 500KVA 11/0.415KV TRANSFORMER AT KIRGHIR AND APAA VILLAGES AND REPLACEMENT OF 500KVA, 11/041KV TRANSFORMER AT AKOR SHEHO VILLAGE IN MAKURDI LGA	32,833,653		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF NAMBE VILLAGE, MBAKYAN, GBAKYAN COUNCIL WARD IN KWANDE LGA, BENUE STATE			3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10731400	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF LOW TENSION DISTRIBUTION FROM KPENGWA TO TSE GESA AND EXTENSION OF LOW TENSION DISTRIBUTION TO TSE UJI VILLAGES IN KWANDE LGA, BENUE STATE	16,760,626		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731400	ELECTRICITY TRANSMISSION NETWORK: EXTENTION OF ELECTRICITY FROM ADC TO ADEM COMMUNITY BEHIND ADC MAKURDI LGA	25,606,268		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: COMPLETION OF ITOGO COMMUNITY, ELECTRICITY PROJECTS IN OBI LGA BENUE STATE	39,638,269		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: COMPLETION OFUGBADON COMMUNITY, ELECTRICITY PROJECTS IN OBI LGA BENUE STATE	17,663,007		2,000,000	1,000,000	CR9

23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: EXTENTION OF ELECTRICITY TO UKERSHIMA VILLAGE NORTH BANK,MAKURDI LGA	20,258,518		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10712300	ELECTRICITY TRANSMISSION NETWORK: COMPLETION OF BAM BAM VILLAGE ELECTRICITY PROJECT IN MAKURDI LGA	19,547,112		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10711100	ELECTRICITY TRANSMISSION NETWORK: EXTENTION OF LOW TENSION ELECTRICITY NETWORK AT TSE WOMBO VILLAGE IN KATSINA-ALA LGA. BENUE STATE	6,350,118		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: EXTENTION OF ELECTRICITY FROM TSAR TO CHANGE BESTE DAGBA VILLAGES OF MBADUKU IN VANDEIKYA LGA BENUE STATE	134,081,226		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10711100	ELECTRICITY TRANSMISSION NETWORK: EXTENTION OF ELECTRICITY TO HAANYA VILLAGE ADIKPO,KWANDE LGA BENUE STATE	43,504,407		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: EXTENTION OF ELECTRICITY TO RCM TYAV KM3 GBOKO ROAD MAKURDI LGA	10,725,675		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10731700	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TSE AYASTE SETTLEMENT, MBAKAAN AND KOTI SHANGEV - YA IN KWANDE LGA	78,193,823		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10731700	ELECTRICITY TRANSMISSION NETWORK: EXTENTION OF ELECTRICITY FROM HULE TO ANWAN/KUHWA VILLAGES IN GBOKO LGA	80,830,476		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF IKACHI UKPA COMMUNITY IN OJU LGA OF BENUE STATE	37,887,815		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: COMPLETION OF OHOHO OWO COMMUNITY, ELECTRICITY PROJECT IN OJU LGA BENUE STATE	5,567,772		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK:EXTENSION OF ELECTRICITY TO SHUGBA DAM AYALI IN KATSINA-ALA LGA BENUE STATE	33,106,423		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731700	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TIMBEE VILLAGE IN MAKURDI L.G.A.	16,040,480		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: NEW KANSHIO LAYOUT PHASE II ELECTRICITY PROJECT MAKURDI L.G.A., BENUE STATE.	18,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10730200	ELECTRICITY TRANSMISSION NETWORK: ADUMA- OWENA- IYECHE ELECTRICITY PROJECT IN OJU, L.G.A. BENUE STATE.	30,125,041.78		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10730200	ELECTRICITY TRANSMISSION NETWORK: OWNER OCCUPIER EXTENSION ELECTRICITY PROJECT IN MAKURDI, L.G.A.	19,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731900	ELECTRICITY TRANSMISSION NETWORK: COMPLETION OF THE EXTENSION OF ELECTRICITY FROM OGWULE UGBAULU – OGWULE ANKPA IN AGATU L.G.A., BENUE STATE.	45,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: OGBANGEDE VILLAGE ELECTRICITY PROJECT IN AGATU L.G.A., BENUE STATE.	21,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10722000	ELECTRICITY TRANSMISSION NETWORK: IPOLE – OMBI ELECTRICITY PROJECT IN OTUKPO L.G.A. BENUE STATE	160,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: MBAIMYAR/MBAATEM ELECTRICITY PROJECT IN MAKURDI L.G.A. BENUE STATE	48,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM TARHEMBA TO MBAIGBA COMMUNITY IN TARKA L.G.A.	89,545,703		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM KERA TO GBOR COMMUNITY IN KATSINA-ALA L.G.A.	78,000,000		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10720800	ELECTRICITY TRANSMISSION NETWORK: KUTCHA UTEBE ELECTRICITY PROJECT, GBOKLO ROAD, MAKURDI L.G.A.	17,645,567		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10731500	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM AKAAJIME – PRINCESS ADEJA INTERNATIONAL COLLEGE GBOKO LGA	19,431,883		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM ADOKA – IJOR – UCHE – TSE ATO IN GWER WEST LGA	61,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720800	ELECTRICITY TRANSMISSION NETWORK:COMPLETION OF ELECTRIFICATION PROJECT IN ITABO – OWUKPA IN OGBADIBO LGA	25,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10710900	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF TYOGBENDA, MBATIAV IN GBOKO L.G.A.	70,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10711200	ELECTRICITY TRANSMISSION NETWORK: ELECTRIFICATION OF COMPREHENSIVE GOVERNMENT SECONDARY SCHOOL NAKA L.G.A. GWER WEST L.G.A.	21,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: AGWABI - WOMBO - GBANYAM ELECTRICITY PROJECT	38,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION NETWORK:ACKAA VILLAGE ELECTRICITY PROJECT IN LOGO L.G.A.	90,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: STEPPING DOWN OF 33KV HT LINE AND INSTALLATION OF 2NOS TRANSFORMERS AT ABUA/ANGBAAEY AND AKILE IN MAKURDI LGA	32,000,000		5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: INSTALLATION OF 2NO. 500KVA, 33/0.415KV TRANSFORMERS AT UGBA UYE AND ORTESE MARKET IN GBOKO L.G.A.	17,885,491		2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: EXTENSION OF ELECTRICITY FROM NASME- ZONGU - ANTER - TSE ALA - TSE - NYIJIR - ZONGO - TSEAKWA COMMUNITIES IN MAKURDI L.G.A. BENUE STATE.	198,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10720600	ELECTRICITY TRANSMISSION OF NETWORK: FROM EFFEKWO OTUKPA TO EHA OTUKPA, OGBADIBO LGA	10,000,000		3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10721300	NEW PROJECTS			5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION OF NETWORK: EXTENSION OF ELECTRICITY FROM AGASHA TO AGENKE ISHAN WITH 2 IRON POLES ACROSS RIVER K/AL AT TYULEN TSE- IKYO CROSSING POINT WITH 300KVA, 200KVA TRANSFORMERS			2,000,000	1,000,000	CR9
23020103	70435	00140000010104	03101	10731700	ELECTRICITY TRANSMISSION OF NETWORK: ELECTRIFICATION OF TSE CHIVIR KINDRED, GENABE IN MAKURDI LGA					CR9
23020103	70435	00140000010104	03101	10720500	ELECTRICITY TRANSMISSION OF NETWORK: WELFARE QUARTERS EXTENSION ELECTRICITY PROJECT BEHIND TOWERING TOTS NURSERY & PRIMARY SCHOOL MAKURDI			3,000,000	1,500,000	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION OF NETWORK: EXTENSION OF ELECTRICITY FROM OBUSSA TO OKOYONGO (ACHIHANGBA, OBIWANA, IHIGILE, IGBO, AGBONG, OKOBI, ICHO AND UGBURU VILLAGES) AUTONOMOUS COMMUNITY IN OJU LGA			3,000,000	1,500,000	CR9

23020103	70435	00140000010104	03101	10731800	ELECTRICITY TRANSMISSION OF NETWORK: EXTENSION OF ELECTRICITY FROM YANDEV COMMUNITY SECONDARY SCHOOL TO IBYABYA MBANYONGU GBOKO LGA			5,000,000	2,500,000	CR9
23020103	70435	00140000010104	03101	10712100	ELECTRICITY TRANSMISSION OF NETWORK: EXTENSION OF ELECTRICITY FROM TSE IKOOWUA TO ALEDA VILLAGE KENDEV WARD IN UKUM LGA			5,000,000	2,500,000	CR9
23020116	70520	00090000010103	03101	10711000	SEWAGE/DRAINAGE NETWORK: CONSTRUCTION OF DRAINAGE AT AKPARI - OKPUDU ROAD IN OKPOGA NORTH WARD	15,600,000		5,000,000	2,500,000	CR9
23020105	70630	00100000010102	03101	10722000	BOREHOLES & OTHER WATER FACILITIES: REHABILITATION OF COLLAPSED SOLAR POWERED BOREHOLE MAKURDI	8,251,626		5,000,000	2,500,000	CR9
23020105	70630	00100000010102	03101	10720800	BOREHOLES & OTHER WATER FACILITIES: CONSTRUCTION OF BOREHOLES IN TWO COUNCIL WARDS IN KONSHISHA CONSTITUENCY	7,293,000		500,000	250,000	CR9
23020105	70630	00100000010102	03101	10720800	BOREHOLES & OTHER WATER FACILITIES: CONSTRUCTION OF 10 BOREHOLES IN TARKA LGA COVERING EACH COUNCIL WARD IN TARKA CONSTITUENCY	39,000,000		8,251,626	4,125,813	CR9
23020105	70443	00100000010101	03101	10720800	DAMS: CONSTRUCTION OF EARTH DAM IN TSE-NYITA IN NAKA GWER WEST LGA	10,000,000		1,000,000	500,000	CR9
23010105	70443	00150000010104	03101	10721300	EARTH MOVING EQUIPMENT (E.G. BULLDOZERS ETC): REFURBISHMENT OF PLANTS AND HEAVY DUTY VEHICLE (2NOS)	20,000,000		4,000,000	2,000,000	CR9
23010105	70443	00150000010104	03101	10721300	EARTH MOVING EQUIPMENT: REFURBISHING FOR LEASE OF HEAVY DUTY PLANTS EQUIPMENT AND MACHINERY	20,000,000		2,000,000	1,000,000	CR9
23010105	70443	00150000010104	03101	10721300	EARTH MOVING EQUIPMENT: PURCHASE OF 2 BRAND NEW BULLDOZERS	120,000,000		6,000,000	3,000,000	CR9
23010105	70443	00150000010104	03101	10721300	MOTOR VEHICLES: PURCHASE OF 2 BRAND NEW GRADERS	220,000,000		20,000,000	10,000,000	CR9
23010105	70443	00150000010104	03101	10721300	EARTH MOVING EQUIPMENT: PURCHASE OF 2 BRAND NEW ROLLER COMPACTOR	100,000,000		10,000,000	5,000,000	CR9
23010105	70443	00150000010104	03101	10721300	EARTH MOVING EQUIPMENT: PURCHASE OF BRAND NEW LOADER	95,000,000		9,500,000	4,750,000	CR9
23010105	70443	00150000010104	03101	10721300	EARTH MOVING EQUIPMENT: PURCHASE OF BRAND NEW EXCAVATOR	95,000,000		9,500,000	4,750,000	CR9
23010105	70443	00150000010104	03101	10721300	EARTH MOVING EQUIPMENT: PURCHASE OF BRAND NEW CRANE	95,000,000		2,000,000	1,000,000	CR9
23010105	70443	00150000010104	03101	10721300	EARTH MOVING EQUIPMENT: PURCHASE OF 4 BRAND NEW 32 TONS TIPPERS	100,000,000		5,000,000	2,500,000	CR9
23010105	70443	00150000010104	03101	10721300	EARTH MOVING EQUIPMENT: PURCHASE OF BRAND NEW TANKER	90,000,000		9,000,000	4,500,000	CR9
23020127	70460	00110000010102	03101	10721300	BROADCAST & COMMUNICATION EQUIPMENTS: PROJECT CODES (NIG)	7,800,000		200,000	100,000	CR9
23020127	70460	00110000010102	03101	10721300	BROADCAST & COMMUNICATION EQUIPMENTS: SET UP A WEBSITE AND SOCIAL MEDIA PAGES TO PUBLICIZE THE DEVELOPMENTAL STRIDES OF GOVERNOR SAMUEL ORTOM IN THE BUREAU OF RURAL DEVELOPMENT AND COOPERATIVES	7,800,000		500,000	250,000	CR9
23010105	70443	00110000010102	03101	10721300	MOTOR VEHICLES: PURCHASE OF 2 NOS HILUX DOUBLE CABINETS FIELD VEHICLES FOR THE DEPARTMENT OF MONITORING/SUPERVISION	33,400,000		4,000,000	2,000,000	CR9
23010105	70443	00110000010102	03101	10721300	MOTOR VEHICLES: FUNCTIONAL (DOUBLE CABIN) HILUX VEHICLE	16,700,000		6,700,000	3,350,000	CR9
23010105	70443	00110000010102	03101	10721300	MOTOR VEHICLES: PURCHASE OF TWO (2) NO. VEHICLES (DOUBLE CABINET VANS)	33,400,000		4,000,000	2,000,000	CR9
23020127	70460	00110000010102	03101	10721300	COMPUTERS: PURCHASE OF COMPUTERS (DESKTOP) AND DIGITAL CAMERA	3,900,000		3,900,000	1,950,000	CR9
23020127	70460	00110000010102	03101	10721300	COMPUTERS: PURCHASE OF COMPUTERS, DIGITAL CAMERAS; IN EACH THREE SENATORIAL ZONES	39,000,000		1,500,000	750,000	CR9
23020127	70460	00110000010102	03101	10721300	FAX MACHINE: INTERNET INSTALLATION			2,500,000	1,250,000	CR9
23020127	70460	00110000010102	03101	10721300	PROJECTORS: MULTIMEDIA EQUIPMENT 1. VIDEO CAMERA 2. PUBLIC ADDRESS SYSTEM 3. VAN CARRIAGE SPEAKER AND ITS ACCESSORIES 4. PROJECTOR	4,731,480		4,731,480	2,365,740	CR9
23010112	70131	00030000020106	03101	10721300	CHAIRS: SET OF CHAIRS			300,000	150,000	CR9
23010112	70131	00030000020106	03101	10721300	TABLES: 3 TABLES & 3 SUPPORTING CHAIRS			250,000	125,000	CR9
23010112	70131	00030000020106	03101	10721300	TELEVISION SETS: PLASMA TV			150,000	75,000	CR9
23010112	70131	00030000020106	03101	10721300	AIR CONDITIONER			105,000	52,500	CR9
23010112	70131	00030000020106	03101	10721300	SHELVES: VIDEO DOCUMENTARY AND ARCHIVES UNDER GOVERNOR SAMUEL ORTOM'S ADMINISTRATION IN THE BUREAU OF RURAL DEVELOPMENT AND COOPERATIVES	15,600,000		1,000,000	500,000	CR9
23010112	70131	00030000020106	03101	10721300	REFRIDGERATOR: DIRECTOR'S OFFICE			85,000	42,500	CR9
23050126	70620	00080000020102	03101	10721300	SERVICE CONCESSION ASSETS (PPP): COMMUNITY APPRENTICESHIP SCHEME	15,600,000		5,000,000	2,500,000	CR9
23050126	70620	00020000010101	03101	10721300	SERVICE CONCESSION ASSETS (PPP): PRINTING OF BOOKLET: TITLE "TACKLING RURAL POVERTY IN BENUE STATE THROUGH COOPERATIVE ADMINISTRATION AND RUFIN	1,872,000		1,872,000	936,000	CR9
23050126	70620	00020000010101	03101	10721300	SERVICE CONCESSION ASSETS (PPP): PRODUCTION OF 1000 COPIES GOVERNOR SAMUEL ORTOM'S RURAL DEVELOPMENT DRIVE IN BENUE STATE 1. RURAL ELECTRIFICATION 2. RURAL ROADS/CULVERTS 3. COOPERATIVES	1,950,000		1,950,000	975,000	CR9
23050126	70620	00020000010101	03101	10721300	SERVICE CONCESSION ASSETS (PPP): PRODUCTION OF 1000 COPIES RURAL DEVELOPMENT ADMINISTRATION IN BENUE STATE 1980 -2017 APER AKU, GEORGE AKUME, GABRIEL SUSWAM, DR. SAMUEL ORTOM	7,800,000		1,500,000	750,000	CR9
23050101	70620	00130000010105	03101	10721300	RESEARCH & DEVELOPMENT: SURVEY AND FEASIBILITY STUDY OF 3 NO. MODEL SETTLEMENT IN EACH SENATORIAL ZONE	31,200,000		31,200,000	15,600,000	CR9
23050101	70620	00130000010105	03101	10721300	RESEARCH & DEVELOPMENT: ASSESSMENT/EXPLORATION OF ECONOMIC POTENTIALS OF THE RURAL COMMUNITIES	11,700,000		11,700,000	5,850,000	CR9
23050101	70620	00130000010105	03101	10721300	RESEARCH & DEVELOPMENT: MOBILIZATION AND SENSITIZATION OF COMMUNITY DEVELOPMENT AREAS	15,000,000		2,000,000	1,000,000	CR9
23050101	70620	00130000010105	03101	10721300	NATIONAL AND INTERNATIONAL CONFERENCES	23,400,000		1,000,000	500,000	CR9
23050101	70620	00130000010105	03101	10721300	RESEARCH & DEVELOPMENT: NEEDS/ECONOMIC SURVEY OF RURAL COMMUNITIES	5,460,000		5,460,000	2,730,000	CR9
					TOTAL CAPITAL EXPENDITURE	21,366,279,494	1,573,753,454	8,299,751,644	4,147,525,822	
								CAPITAL EXPENDITURE	4,147,525,822	

026000100100 MINISTRY OF LANDS,SURVEY AND SOLID MINERALS										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70610	00	02101	10721305	SALARY	170,252,448	59,035,896	125,986,812	125,986,812	
22020101	70610	00	02101	10721305	LOCAL TRAVEL & TRANSPORT: TRAINING		866,000	500,000	132,000	
22020102	70610	00	02101	10721305	LOCAL TRAVEL & TRANSPORT: OTHERS			2,000,000	528,000	
22020201	70610	00	02101	10721305	ELECTRICITY CHARGES	2,000,000	661,000	200,000	52,800	
22020202	70610	00	02101	10721305	TELEPHONE CHARGES			50,000	13,200	
22020204	70610	00	02101	10721305	SATELLITE BROADCASTING ACCESS CHARGES			100,000	26,400	
22020205	70610	00	02101	10721305	WATER RATES			50,000	13,200	
22020210	70610	00	02101	10721305	SOFTWARE CHARGES/ LICENCE RENEWAL			1,000,000	264,000	
22020301	70610	00	02101	10721305	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,465,000	661,000	1,500,000	396,000	
22020302	70610	00	02101	10721305	BOOKS	770,000	65,000	50,000	13,200	
22020305	70610	00	02101	10721305	PRINTING OF NON SECURITY DOCUMENTS			500,000	132,000	
22020306	70610	00	02101	10721305	PRINTING OF SECURITY DOCUMENTS			500,000	132,000	
22020401	70610	00	02101	10721305	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	770,000	910,000	300,000	79,200	
22020402	70610	00	02101	10721305	MAINTENANCE OF OFFICE FURNITURE			300,000	79,200	
22020404	70610	00	02101	10721305	MAINTENANCE OF OFFICE / IT EQUIPMENTS			100,000	26,400	
22020405	70610	00	02101	10721305	MAINTENANCE OF PLANTS/GENERATORS	2,695,000	1,405,000	500,000	132,000	
22020501	70610	00	02101	10721305	LOCAL TRAINING			12,000,000	1,600,000	
22020605	70610	00	02101	10721305	CLEANING & FUMIGATION SERVICES			100,000	26,400	
22020703	70610	00	02101	10721305	LEGAL SERVICES	1,000,000	440,000	200,000	52,800	
22020706	70610	00	02101	10721305	SURVEYING SERVICES			250,000,000	4,000,000	
22020801	70610	00	02101	10721305	MOTOR VEHICLE FUEL COST		360,000	250,000	66,000	
22020803	70610	00	02101	10721305	PLANT / GENERATOR FUEL COST		525,000	300,000	79,200	
22020901	70610	00	02101	10721305	BANK CHARGES (OTHER THAN INTEREST)	100,000	3,000	50,000	13,200	
22021001	70610	00	02101	10721305	REFRESHMENT & MEALS	2,000,000	3,353,000	1,200,000	316,800	
22021002	70610	00	02101	10721305	HONORARIUM & SITTING ALLOWANCE			100,000	26,400	
22021003	70610	00	02101	10721305	PUBLICITY & ADVERTISEMENTS	500,000	110,000	100,000	26,400	
22021004	70610	00	02101	10721305	MEDICAL EXPENSES - LOCAL			100,000	26,400	
22021006	70610	00	02101	10721305	POSTAGES & COURIER SERVICES			100,000	26,400	
22021007	70610	00	02101	10721305	WELFARE PACKAGES			200,000	52,800	
22021014	70610	00	02101	10721305	ANNUAL BUDGET EXPENSES & ADMINISTRATION	200,000	25,000	150,000	39,600	
					TOTAL RECURRENT EXPENDITURE	183,752,448	68,419,896	398,486,812	134,358,812	
								PERSONNEL COST	125,986,812	
								OVERHEAD COST	8,372,000	

026000100100 MINISTRY OF LANDS,SURVEY AND SOLID MINERALS										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020101	70610	00060000010105	03101	10721305	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	200,000,000		80,000,000	42,400,000	
23020102	70610	00030000020103	03101	10721305	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	100,000,000		80,000,000	42,400,000	
23010113	70460	00110000010102	03101	10721305	PURCHASE OF COMPUTERS			5,000,000	2,650,000	
23010114	70460	00110000010102	03101	10721305	PURCHASE OF PRINTERS			320,000	169,600	
23010118	70460	00110000010102	03101	10721305	PURCHASE OF SCANNERS			240,000	127,200	
23010115	70460	00110000010102	03101	10721305	PURCHASE OF PHOTOCOPIERS			400,000	212,000	
23020127	70460	00110000010102	03101	10721305	PURCHASE OF PROJECTORS			200,000	106,000	
23010112	70131	00030000020106	03101	10721305	PURCHASE OF CHAIRS			800,000	424,000	
23010112	70131	00030000020106	03101	10721305	PURCHASE OF TABLES			800,000	424,000	
23010112	70131	00030000020106	03101	10721305	PURCHASE OF SAFES/ FILE CABINETS/ CUPBOARDS			1,200,000	636,000	
23010112	70131	00030000020106	03101	10721305	PURCHASE OF TELEVISION SETS			400,000	212,000	
23010112	70131	00030000020106	03101	10721305	PURCHASE OF AIR CONDITIONER			1,200,000	636,000	
23020101	70131	00030000020106	03101	10721305	SERVICE CONCESSION ASSETS (PPP)	300,000,000	6,150,000	16,000,000	8,480,000	
23010129	70431	00120000010106	03101	10721305	PURCHASE OF INDUSTRIAL EQUIPMENT: Purchase of solid mineral equipment		3,978,200	8,000,000	4,240,000	
23020101	70610	00060000010105	03101	10721305	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	500,000,000		200,000,000	106,000,000	
23020102	70610	00030000020103	03101	10721305	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	50,000,000	15,000,000	40,000,000	21,200,000	
23050101	70460	00110000010102	03101	10721305	CONSTRUCTION OF ICT INFRASTRUCTURES: Benue State Geographic Information System			2,960,000,000	3,682,510,280	
					TOTAL CAPITAL EXPENDITURE	1,150,000,000	25,128,200	3,394,560,000	3,912,827,080	
								CAPITAL EXPENDITURE	3,912,827,080	

031800400100 MINISTRY OF JUSTICE										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70133	00	02101	10721300	SALARY	299,833,615	272,717,660	221,876,875	221,876,875	
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	2,213,000	5,000,000	4,000,000	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000	9,202,350	10,000,000	8,000,000	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	500,000	629,145	1,000,000	800,000	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	20,000		20,000	16,000	
22020205	70133	00	02101	10721300	WATER RATES	35,000		35,000	28,000	
22020206	70133	00	02101	10721300	SEWAGE CHARGES	35,000		35,000	28,000	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000	2,349,300	5,000,000	4,000,000	
22020302	70133	00	02101	10721300	BOOKS	50,000	45,000	50,000	40,000	
22020303	70133	00	02101	10721300	NEWSPAPERS	50,000		50,000	40,000	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS	50,000		50,000	40,000	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	200,000	50,000	200,000	160,000	
22020309	70133	00	02101	10721300	UNIFORMS & OTHER CLOTHING	35,000,000		20,000,000	16,000,000	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,500,000	200,000	2,500,000	2,000,000	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	200,000	200,000	200,000	160,000	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000	100,000	100,000	80,000	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	200,000	49,000	200,000	160,000	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	500,000	-	500,000	400,000	
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES	200,000	104,000	200,000	160,000	
22020501	70133	00	02101	10721300	LOCAL TRAINING	4,000,000	5,385,000	4,000,000	3,200,000	
22020601	70133	00	02101	10721300	SECURITY SERVICES	100,000	25,000	100,000	80,000	
22020602	70133	00	02101	10721300	OFFICE RENT	200,000	100,000	200,000	160,000	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	400,000	120,000	400,000	320,000	
22020701	70133	00	02101	10721300	FINANCIAL CONSULTING	50,000		50,000	40,000	
22020702	70133	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	50,000		50,000	40,000	
22020703	70133	00	02101	10721300	LEGAL SERVICES	400,000,000	1,258,997,437	120,000,000	96,000,000	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	2,000,000	1,540,000	2,000,000	1,600,000	
22020802	70133	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000	-	500,000	400,000	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	500,000	290,450	500,000	400,000	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	320,000	6,418	320,000	256,000	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	500,000	241,000	500,000	4,000,000	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	5,000,000	1,976,000	5,000,000	160,000	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	200,000		200,000	320,000	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	400,000		400,000	40,000	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	50,000	16,600	50,000	320,000	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	400,000	10,000	400,000	4,000,000	
22021008	70133	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	5,000,000	1,762,000	5,000,000	5,000,000	
					TOTAL RECURRENT EXPENDITURE	779,143,615	1,558,329,361	406,686,875	374,324,875	
								PERSONNEL COST	221,876,875	
								OVERHEAD COST	152,448,000	

031800400100 MINISTRY OF JUSTICE										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020101	70610	00060000010105	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Administrative construction of Library Hqtrs	70,000,000		34,600,000	34,600,138	
23020101	70610	00060000010105	03101	10731908	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of Area Chamber Otukpo	10,000,000		10,000,000	10,000,040	
23020101	70610	00060000010105	03101	10710904	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: construction of Area Chamber K/Ala	10,000,000		10,000,000	10,000,040	
23020101	70610	00060000010105	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: construction of office Block Hqtrs	90,000,000		70,000,000	69,999,714	
23020101	70610	00060000010105	03101	10720503	CONSTRUCTION / PROVISION OF OFFICE BUILDING: Fencing of Permanent sites Area Chamber Gboko.	9,000,000		9,000,000	9,000,036	
23010113	70460	00110000010102	03101	10721300	PURCHASE OF COMPUTERS	5,000,000		5,000,000	5,000,020	
23010114	70460	00110000010102	03101	10721300	PURCHASE OF PRINTERS	3,000,000		3,000,000	3,000,012	
23050126	70330	00150000010104	03101	10721300	Enactment and enforcement of regulatory measures for controlling COVID-19				50,000,000	CR10
					TOTAL CAPITAL EXPENDITURE	197,000,000	-	141,600,000	191,600,000	
								CAPITAL EXPENDITURE	191,600,000	

031800700100 HIGH COURT OF JUSTICE										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70133	00	02101	10721300	SALARY	1,435,143.137	1,088,764.105	1,062,005.921	1,062,005.921	
21010102	70133	00	02101	10721300	OVER TIME PAYMENTS	47,801.399				
21010103	70133	00	02101	10721300	CONSOLIDATED REVENUE FUND CHARGE - SALARIES	100,000.000	71,887.218	111,000.000	111,000.000	
21020101	70133	00	02101	10721300	NON REGULAR ALLOWANCES: Vacation	172,857.104	30,609.331	57,720.000	57,720.000	
21020205	70133	00	02101	10721300	HOUSING FUND CONTRIBUTION	1,019.932				
21030101	70133	00	02101	10721300	GRATUITY	107,473.091				
21030102	70133	00	02101	10721300	PENSION	42,628.179				
21030103	70133	00	02101	10721300	DEATH BENEFITS	17,912.182				
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000.000	5,650.660	10,000.000	8,000.000	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000.000	12,178.575	15,000.000	12,000.000	
22020103	70133	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	10,000.000	7,900.855			
22020104	70133	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	20,000.000	10,901.494			
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	10,000.000	5,727.580	10,000.000	8,000.000	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	5,000.000	941.000	5,000.000	4,000.000	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	10,000.000	1,401.000	10,000.000	8,000.000	
22020204	70133	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	5,000.000	2,084.374	5,000.000	4,000.000	
22020205	70133	00	02101	10721300	WATER RATES	3,000.000	379.000	3,000.000	2,400.000	
22020206	70133	00	02101	10721300	SEWAGE CHARGES	2,000.000	154.000	2,000.000	1,600.000	
22020210	70133	00	02101	10721300	SOFTWARE CHARGES/ LICENCE RENEWAL		-	1,000.000	800.000	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	8,000.000	5,019.200	8,000.000	6,400.000	
22020302	70133	00	02101	10721300	BOOKS	12,000.000	3,895.000	12,000.000	9,600.000	
22020303	70133	00	02101	10721300	NEWSPAPERS	1,600.000	236.000	1,600.000	1,280.000	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS	4,000.000	301.000	4,000.000	3,200.000	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	8,000.000	2,792.700	8,000.000	6,400.000	
22020307	70133	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,600.000	90.000	1,600.000	1,280.000	
22020308	70133	00	02101	10721300	FIELD & CAMPING MATERIALS SUPPLIES	1,600.000	238.000	1,600.000	1,280.000	
22020309	70133	00	02101	10721300	UNIFORMS & OTHER CLOTHING	4,000.000	200.000	4,000.000	3,200.000	
22020310	70133	00	02101	10721300	TEACHING AIDS / INSTRUCTION MATERIALS	2,400.000	-	2,400.000	1,920.000	
22020311	70133	00	02101	10721300	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,400.000	458.000	2,400.000	1,920.000	
22020312	70133	00	02101	10721300	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	1,600.000	245.000	1,600.000	1,280.000	
22020313	70133	00	02101	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	800.000	100.000	800.000	640.000	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	12,800.000	12,042.000	12,800.000	10,240.000	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	1,600.000		1,600.000	1,280.000	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,000.000	3,099.400	4,000.000	3,200.000	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	13,600.000	10,053.226	13,600.000	10,880.000	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	5,600.000		5,600.000	4,480.000	
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES	2,400.000	594.000	2,400.000	1,920.000	
22020501	70133	00	02101	10721300	LOCAL TRAINING	16,000.000	3,214.000	16,000.000	12,800.000	
22020502	70133	00	02101	10721300	INTERNATIONAL TRAINING	12,000.000	5,697.000			
22020601	70133	00	02101	10721300	SECURITY SERVICES	6,400.000	517.000	6,400.000	5,120.000	
22020602	70133	00	02101	10721300	OFFICE RENT	15,200.000	9,972.947	15,200.000	12,160.000	
22020603	70133	00	02101	10721300	RESIDENTIAL RENT	12,000.000	11,999.970	12,000.000	9,600.000	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	2,400.000	1,729.000	2,400.000	1,920.000	
22020606	70133	00	02101	10721300	LAND USE CHARGES	2,400.000		2,400.000	1,920.000	
22020607	70133	00	02101	10721300	RESCUE SERVICES	1,600.000		1,600.000	1,280.000	
22020701	70133	00	02101	10721300	FINANCIAL CONSULTING	4,000.000	150.000	4,000.000	3,200.000	
22020702	70133	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	1,600.000	45.780	1,600.000	1,280.000	
22020703	70133	00	02101	10721300	LEGAL SERVICES	8,000.000	4,890.000	8,000.000	6,400.000	
22020704	70133	00	02101	10721300	ENGINEERING SERVICES	4,000.000	100.000	4,000.000	3,200.000	
22020705	70133	00	02101	10721300	ARCHITECTURAL SERVICES	6,400.000	80.000	6,400.000	5,120.000	
22020706	70133	00	02101	10721300	SURVEYING SERVICES	6,400.000	150.000	6,400.000	5,120.000	
22020708	70133	00	02101	10721300	MEDICAL CONSULTING	7,000.000	750.000	7,000.000	5,600.000	
22020709	70133	00	02101	10721300	AUDITING OF ACCOUNTS	4,000.000	357.000	4,000.000	3,200.000	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	30,000.000	26,178.675	30,000.000	24,000.000	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	15,000.000	5,199.512	15,000.000	12,000.000	
22020806	70133	00	02101	10721300	COOKING GAS/FUEL COST	5,000.000	-	5,000.000	4,000.000	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	4,000.000	12.255	4,000.000	3,200.000	
22020904	70133	00	02101	10721300	OTHER CRF BANK CHARGES	4,000.000	-	4,000.000	3,200.000	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	12,000.000	3,873.180	12,000.000	9,600.000	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	20,000.000	6,985.416	20,000.000	16,000.000	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	5,600.000	726.000	5,600.000	4,480.000	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	8,000.000	4,798.000	8,000.000	6,400.000	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	2,400.000	88.000	2,400.000	1,920.000	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	4,000.000	844.000	4,000.000	3,200.000	
22021008	70133	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	4,000.000	938.000	4,000.000	3,200.000	
22021009	70133	00	02101	10721300	SPORTING ACTIVITIES	1,600.000		1,600.000	1,280.000	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	2,400.000	45.000	2,400.000	1,920.000	
22021020	70133	00	02101	10721300	ELECTION-LOGISTICS SUPPORT: Legal year	8,000.000	2,000.000	8,000.000	6,400.000	
22021021	70133	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	8,000.000	200.000	8,000.000	6,400.000	
22021041	70133	00	02101	10721300	CONTINGENCY	16,000.000	4,964.000			
22040109	70133	00	02101	10721300	GRANTS TO COMMUNITIES/NGOs	1,000.000		1,000.000	800.000	
22040110	70133	00	02101	10721300	GRANTS TO ACADEMIC INSTITUTIONS			500.000	400.000	
22040111	70133	00	02101	10721300	CONTRIBUTION TO TRADITIONAL COUNCILS			500.000	400.000	

031800700100 HIGH COURT OF JUSTICE										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020101	70610	00060000010105	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: ADMINISTRATIVE	106,000,000		120,000,000	120,000,480	
23020102	70610	00060000010105	03101	10721300	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: RESIDENTIAL	2,000,000		4,000,000	4,000,016	
23010128	70610	00060000010105	03101	10721300	PURCHASE OF SECURITY EQUIPMENT	1,500,000		1,200,000	1,200,005	
23020103	70435	00140000010104	03101	10721300	CONSTRUCTION / PROVISION OF ELECTRICITY: ELECTRICITY TRANSMISSION NETWORK	3,500,000		1,600,000	1,600,006	
23020105	70630	00100000010104	03101	10721300	CONSTRUCTION / PROVISION OF WATER FACILITIES: WATER DISTRIBUTION NETWORK	1,500,000		800,000	800,003	
23020116	70520	00090000010103	03101	10721300	CONSTRUCTION / PROVISION OF WATER-WAYS - SEWAGE / DRAINAGE	1,000,000		800,000	800,003	
23020127	70460	00140000010104	03101	10721300	SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)	1,500,000		800,000	800,003	
23020105	70630	00100000010102	03101	10721300	CONSTRUCTION / PROVISION OF WATER FACILITIES: BOREHOLES & OTHER WATER FACILITIES	5,000,000		1,600,000	1,600,006	
23010129	70510	00090000010102	03101	10721300	PURCHASE OF WASTE DISPOSAL EQUIPMENTS	1,500,000		1,200,000	1,200,005	
23010119	70435	00030000020105	03101	10721300	PURCHASE OF POWER GENERATING SETS	20,000,000		8,000,000	8,000,032	
23010105	70451	00150000010104	03101	10721300	PURCHASE OF MOTOR VEHICLES	301,500,000				
23010104	70451	00150000010104	03101	10721300	PURCHASE OF MOTOR CYCLES	2,000,000				
23010113	70460	00110000010102	03101	10721300	PURCHASE OF COMPUTERS	3,000,000		2,400,000	2,400,010	
23010114	70460	00110000010102	03101	10721300	PURCHASE OF PRINTERS	1,500,000		800,000	800,003	
23010118	70460	00110000010102	03101	10721300	PURCHASE OF SCANNERS	300,000		240,000	240,001	
23010115	70460	00110000010102	03101	10721300	PURCHASE OF PHOTOCOPIERS	1,500,000		1,200,000	1,200,005	
23010118	70460	00110000010102	03101	10721300	PURCHASE OF SHREDDING MACHINES	500,000		160,000	160,001	
23020127	70460	00110000010102	03101	10721300	PURCHASE OF PROJECTORS	500,000		400,000	400,002	
23010118	70460	00110000010102	03101	10721300	PURCHASE OF BINDING EQUIPMENT	500,000		160,000	160,001	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CHAIRS	15,000,000		8,000,000	8,000,032	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TABLES	25,000,000		12,000,000	11,999,332	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SAFES/ FILE CABINETS/ CUPBOARDS	10,000,000		4,000,000	4,000,016	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TELEVISION SETS	5,000,000		1,600,000	1,600,006	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF AIR CONDITIONER	3,000,000		2,400,000	2,400,010	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF STOOLS	1,000,000		800,000	800,003	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SHELVES	5,000,000		1,600,000	1,600,006	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CEILING FANS	500,000		400,000	400,002	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF REFRIDGERATORS	2,000,000		800,000	800,003	
23050101	70140	00130000010105	03101	10721300	RESEARCH & DEVELOPMENT	2,500,000		2,000,000	2,000,008	
					TOTAL CAPITAL EXPENDITURE	523,800,000	-	178,960,000	178,960,000	
								CAPITAL EXPENDITURE	178,960,000	

031801100100 CUSTOMARY COURT OF APPEAL										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY	134,842,505	79,042,449	99,783,454	85,811,568	
21020101	70131	00	02101	10721300	NON REGULAR ALLOWANCES	29,965,001		22,174,101	5,000,000	
21030101	70131	00	02101	10721300	GRATUITY	10,000,000				
21030102	70131	00	02101	10721300	PENSION	5,000,000				
21030103	70131	00	02101	10721300	DEATH BENEFITS	5,000,000				
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	6,160,000	6,660,000	6,160,000	2,400,000	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	7,312,000	8,012,000	7,312,000	5,849,600	
22020103	70131	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	30,000,000	20,000			
22020104	70131	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	20,000,000	306,200			
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	3,880,000	2,643,009	3,880,000	1,440,000	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	616,000	509,800	400,000	320,000	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	1,232,000	1,532,000	600,000	480,000	
22020205	70131	00	02101	10721300	WATER RATES	308,000		8,000	6,400	
22020206	70131	00	02101	10721300	SEWAGE CHARGES	215,600	415,600	100,000	80,000	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	4,312,000	2,610,000	2,800,000	2,240,000	
22020302	70131	00	02101	10721300	BOOKS	4,312,000	200,000	1,312,000	1,049,600	
22020303	70131	00	02101	10721300	NEWSPAPERS	308,000	136,000	50,000	40,000	
22020304	70131	00	02101	10721300	MAGAZINES & PERIODICALS	308,000		100,000	80,000	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	924,000	280,000	300,000	240,000	
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING	1,600,000	400,000	500,000	400,000	
22020313	70131	00	02101	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	320,000		320,000	256,000	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,233,600	2,192,250	2,233,000	1,786,400	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	3,080,000	550,100	1,080,000	864,000	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,808,000	3,533,000	4,980,000	3,984,000	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,792,000	617,700	792,000	633,600	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	1,232,000	125,000	600,000	480,000	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	1,848,000	1,848,000	1,848,000	1,478,400	
22020411	70131	00	02101	10721300	MAINTENANCE OF COMMUNICATION EQUIPMENT	1,200,000		600,000	480,000	
22020501	70131	00	02101	10721300	LOCAL TRAINING	3,850,000	1,993,700	1,850,000	1,480,000	
22020502	70131	00	02101	10721300	INTERNATIONAL TRAINING	12,000,000				
22020601	70131	00	02101	10721300	SECURITY SERVICES	1,600,000	550,000	600,000	480,000	
22020604	70131	00	02101	10721300	SECURITY VOTE (INCLUDING OPERATIONS)	1,230,000		230,000	184,000	
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	400,000		250,000	200,000	
22020702	70131	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	1,848,000	36,000	600,000	480,000	
22020703	70131	00	02101	10721300	LEGAL SERVICES	1,080,000		400,000	320,000	
22020705	70131	00	02101	10721300	ARCHITECTURAL SERVICES	400,000		400,000	320,000	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	12,356,000	9,868,300	10,356,000	8,284,800	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	6,792,000	4,175,000	5,000,000	2,400,000	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	4,000,000	4,741	500,000	400,000	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	6,160,000	7,960,000	3,160,000	2,528,000	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	5,848,000	1,319,100	4,548,000	560,000	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	616,000	35,000	150,000	120,000	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	3,080,000	536,939	2,080,000	1,664,000	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	308,000		1,000,000	800,000	
22021007	70131	00	02101	10721300	WELFARE PACKAGES	3,388,000	4,088,000	3,388,000	2,710,400	
22021008	70131	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	1,232,000		400,000	320,000	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,600,000	414,000	400,000	320,000	
22021021	70131	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	5,232,000	6,232,000	4,232,000	800,000	
					TOTAL RECURRENT EXPENDITURE	360,628,706	148,645,888	197,476,554	139,770,768	
								PERSONNEL COST	90,811,568	
								OVERHEAD COST	48,959,200	

031801100100 CUSTOMARY COURT OF APPEAL										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020101	70131	00060000010103	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: ADMINISTRATIVE			40,000,000	40,000,160	
23020102	70131	00060000010103	03101	10721300	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: RESIDENTIAL	50,000,000		40,000,000	40,000,160	
23010128	70610	00060000010105	03101	10721300	PURCHASE OF SECURITY EQUIPMENT	1,800,000		1,440,000	1,440,006	
23020105	70630	00100000010102	03101	10721300	CONSTRUCTION / PROVISION OF WATER FACILITIES: BOREHOLES & OTHER WATER FACILITIES	2,800,000		2,240,000	2,240,009	
23010129	70510	00090000010102	03101	10721300	PURCHASE OF WASTE DISPOSAL EQUIPMENTS			800,000	800,003	
23010119	70435	00030000020105	03101	10721300	PURCHASE OF POWER GENERATING SETS	20,000,000		16,000,000	15,999,592	
23010105	70451	00150000010104	03101	10721300	PURCHASE OF MOTOR VEHICLES	167,000,000				
23010113	70460	00110000010102	03101	10721300	PURCHASE OF COMPUTERS	2,500,000		2,000,000	2,000,008	
23010114	70460	00110000010102	03101	10721300	PURCHASE OF PRINTERS	640,000		512,000	512,002	
23010118	70460	00110000010102	03101	10721300	PURCHASE OF SCANNERS	200,000		160,000	160,001	
23010115	70460	00110000010102	03101	10721300	PURCHASE OF PHOTOCOPIERS	1,360,000		1,088,000	1,088,004	
23010117	70510	00090000010102	03101	10721300	PURCHASE OF SHREDDING MACHINES	240,000		400,000	400,002	
23020127	70460	00110000010102	03101	10721300	PURCHASE OF PROJECTORS	600,000		480,000	480,002	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CHAIRS			1,600,000	1,600,006	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TABLES	2,500,000		2,400,000	2,400,010	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SAFES/ FILE CABINETS/ CUPBOARDS	1,200,000		960,000	960,004	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF TELEVISION SETS	5,000,000		4,000,000	4,000,016	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF AIR CONDITIONER	1,200,000		960,000	960,004	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SHELVES	1,000,000		800,000	800,003	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF REFRIDGERATORS	321,000		400,000	400,002	
23050101	70140	00130000010105	03101	10721300	RESEARCH & DEVELOPMENT	2,050,000		1,640,000	1,640,007	
					TOTAL CAPITAL EXPENDITURE	260,411,000	-	117,880,000	117,880,000	
								CAPITAL EXPENDITURE	117,880,000	

032600100100 JUDICIAL SERVICE COMMISSION										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70330	00	02101	10721300	SALARY	94,500,000	75,971,397	69,930,000	69,930,000	
21020101	70330	00	02101	10721300	NON REGULAR ALLOWANCES	3,600,000		8,140,000	2,000,000	
22020101	70330	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	3,700,314	341,500	3,277,600	2,622,080	
22020102	70330	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	1,360,000	-	1,000,000	800,000	
22020201	70330	00	02101	10721300	ELECTRICITY CHARGES		72,200	100,000	80,000	
22020202	70330	00	02101	10721300	TELEPHONE CHARGES		72,000	342,200	240,000	
22020203	70330	00	02101	10721300	INTERNET ACCESS CHARGES		110,880	296,320	88,704	
22020204	70330	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES		295,680	430,320	400,000	
22020301	70330	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES		459,074	-	400,000	
22020302	70330	00	02101	10721300	BOOKS		70,840	201,440	56,672	
22020303	70330	00	02101	10721300	NEWSPAPERS		158,620	-	126,896	
22020304	70330	00	02101	10721300	MAGAZINES & PERIODICALS		48,000	110,600	38,400	
22020305	70330	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS		560,000	60,000	288,000	
22020307	70330	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES		61,600	-	17,280	
22020401	70330	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		960,000	956,300	1,600,000	
22020402	70330	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE		2,592,744	2,356,350	800,000	
22020404	70330	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS		320,000	320,750	160,000	
22020501	70330	00	02101	10721300	LOCAL TRAINING		5,000,000	3,146,200	1,200,000	
22020605	70330	00	02101	10721300	CLEANING & FUMIGATION SERVICES		61,600	11,400	49,280	
22020702	70330	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING				320,000	
22020703	70330	00	02101	10721300	LEGAL SERVICES			200,000	160,000	
22020709	70330	00	02101	10721300	AUDITING OF ACCOUNTS			500,000	400,000	
22020801	70330	00	02101	10721300	MOTOR VEHICLE FUEL COST		4,000,000	2,265,400	1,200,000	
22020901	70330	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)		36,000	-	28,800	
22021001	70330	00	02101	10721300	REFRESHMENT & MEALS		2,400,000	2,357,630	1,200,000	
22021002	70330	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE		2,217,600	1,160,760	800,000	
22021003	70330	00	02101	10721300	PUBLICITY & ADVERTISEMENTS		246,400	185,100	197,120	
22021006	70330	00	02101	10721300	POSTAGES & COURIER SERVICES		240,000	162,410	192,000	
22021007	70330	00	02101	10721300	WELFARE PACKAGES		369,600	439,000	295,680	
22021008	70330	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES		200,000	-	160,000	
22021014	70330	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION		400,000	300,000	480,000	
					TOTAL CAPITAL EXPENDITURE	124,040,952	91,487,277	96,071,140	86,330,912	
								PERSONNEL COST	71,930,000	
								OVERHEAD COST	14,400,912	

032600100100		JUDICIAL SERVICE COMMISSION								
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020101	70330	00060000010103	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: (HIGH COURT OF JUSTICE, MKD)	145,000,000		40,000,000	40,000,000	
					TOTAL CAPITAL EXPENDITURE	145,000,000	-	40,000,000	40,000,000	
								CAPITAL EXPENDITURE	40,000,000	

032600700100 CITIZEN'S MEDIATION CENTRE										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	616,000		616,000	162,624	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	308,000		308,000	81,312	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	133,672		133,672	35,289	
22020302	70133	00	02101	10721300	BOOKS	924,000		924,000	243,936	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	132,440		132,440	34,964	
22020310	70133	00	02101	10721300	TEACHING AIDS / INSTRUCTION MATERIALS	308,000		308,000	81,312	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	184,800		184,800	48,787	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	123,200		123,200	32,525	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,080,000		3,080,000	813,120	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	184,800		184,800	48,787	
22020501	70133	00	02101	10721300	LOCAL TRAINING	770,000		770,000	203,280	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	369,600		369,600	97,574	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	1,848,000		1,848,000	487,872	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	61,600		61,600	16,262	
22021008	70133	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	314,160		314,160	82,938	
22021009	70133	00	02101	10721300	SPORTING ACTIVITIES	308,000		308,000	81,312	
					TOTAL RECURRENT EXPENDITURE	9,666,272	-	9,666,272	2,551,896	
								PERSONNEL COST	-	
								OVERHEAD COST	2,551,896	

051700100100 MINISTRY OF EDUCATION										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY	260,052,593	135,520,149	76,338,443	76,338,443	
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000		4,000,000	1,056,000	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: Distribution of Annual School Census (ASC) Forms to 23 LGAs in the State.	7,000,000	7,416,200	7,000,000	1,848,000	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: FME and State MOEST officers Supervises Annual School Census (ASC) Conduct in 23 LGAs.	2,300,000	1,355,000	2,300,000	607,200	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT OTHERS: Accommodation of participants to National Council Meetings- JCCE/NCE, NCEC, NGST, NCOA, NCCT	10,000,000	2,210,000	10,000,000	2,640,000	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS: Early Child Care Dev Edu (ECCD)/ Girl Child Education (UNICEF)	5,000,000	1,355,000	5,000,000	1,320,000	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	1,550,000		150,000	39,600	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	322,000	4,500	322,000	85,008	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES: ICT Centre at MoEST Headquarters, Makurdi	1,220,000		100,000	26,400	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES: Internet Connectivity Facilities at MoEST Headquarters, Makurdi	6,000,000		200,000	52,800	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES: EDUPORTAL and Sch Management System Project, Makurdi	50,000,000		300,000	79,200	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES:	165,000		150,000	39,600	
22020205	70131	00	02101	10721300	WATER RATES	220,000		70,000	18,480	
22020206	70131	00	02101	10721300	SEWAGE CHARGES	220,000				
22020301	70131	00	02101	10721300	SOFTWARE CHARGES/ LICENCE RENEWAL	110,000				
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,247,500	1,911,025	3,000,000	792,000	
22020302	70131	00	02101	10721300	BOOKS: Purchase of Library Books for 11 schools to be converted/upgraded to Govt.Sec.Schs across the state.	22,000,000		22,000,000	5,808,000	
22020302	70131	00	02101	10721300	BOOKS:Procurement of Library Textbooks(ERC)	10,000,000		12,000,000	3,168,000	
22020303	70131	00	02101	10721300	NEWSPAPERS	110,000	33,000	110,000	29,040	
22020304	70131	00	02101	10721300	MAGAZINES & PERIODICALS	133,000		133,000	35,112	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	1,110,000	26,000	200,000	52,800	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS: Procurement of 20,700 No. Annual School Census(ASC) Form.	3,100,000	120,000	200,000	52,800	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS: Procurement of 5,000 copies of Family Life Health Education(FLHE)Curriculum Books for Schools HIV/AIDS Programme.	2,000,000		200,000	52,800	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENT: Procurement of 10,000 copies of State Education Sector Operational Plan(SESOP)/State Education Sector Strategic Plan(SESPP)	5,000,000	4,000,000	400,000	105,600	
22020310	70131	00	02101	10721300	TEACHING AIDS/ INSTRUCTION MATERIALS	1,000,000				
22020313	70131	00	02101	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	600,000		40,000	10,560	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,440,000	2,345,000	2,440,000	644,160	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	2,440,000	2,346,000	105,000	27,720	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,220,000	1,000,000	1,220,000	322,080	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	527,500	378,500	527,500	139,260	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	4,550,000	13,500			
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	2,110,000	2,105,300	2,110,000	557,040	
22020411	70131	00	02101	10721300	MAINTENANCE OF COMMUNICATION EQUIPMENT	1,550,000				
22020501	70131	00	02101	10721300	LOCAL TRAINING	5,200,000	300,000	700,000	184,800	
22020601	70131	00	02101	10721300	SECURITY SERVICES	2,550,000				
22020602	70131	00	02101	10721300	OFFICE RENT	5,000,000				
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	2,100,000	2,030,000			
22020702	70131	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	300,000		300,000	79,200	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	1,110,000	172,000	200,000	52,800	
22020802	70131	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	520,000		520,000	137,280	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	1,720,000	72,075			
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	33,000	58,248	15,000	3,960	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	660,000	76,900	55,000	14,520	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	1,330,000	1,181,000	10,000	2,640	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS: Radio, Television, Newspaper.etc	1,700,000		5,000	1,320	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS: Sponsorship of Sensitisation Meeting for Stakeholders for ASC Conduct	1,000,000		5,000	1,320	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS: STEAM based Education Campaign Enrolment Drive.	10,000,000		5,000	1,320	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS: Lunching of State Education Strategic Plan(SESOP) for Benue State in Makurdi	1,000,000		5,000	1,320	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	550,000		550,000	145,200	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	55,000		15,000	3,960	
22021007	70131	00	02101	10721300	WELFARE PACKAGES	2,550,000	1,565,000	2,450,000	646,800	
22021007	70131	00	02101	10721300	WELFARE PACKAGES: Hosting of JCCE 2020			1,000,000	264,000	
22021007	70131	00	02101	10721300	WELFARE PACKAGES: Registration of SSCE(NECO/WAEC)for students in Govt Schools in Benue State	150,000,000		1,000,000	264,000	
22021008	70131	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	55,000				
22021009	70131	00	02101	10721300	SPORTING ACTIVITIES	2,330,000	2,330,000	7,100,000	1,874,400	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	400,000	163,800	400,000	105,600	
22021021	70131	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	2,800,000		200,000	52,800	
22040109	70131	00	02101	10721300	GRANTS TO COMMUNITIES/NGOs	100,000,000				
22040110	70131	00	02101	10721300	GRANTS TO ACADEMIC INSTITUTIONS: Grants for Private Schools	50,000,000				
22040110	70131	00	02101	10721300	GRANTS TO ACADEMIC INSTITUTIONS: National Science/Mathematics Competitions.	1,500,000		1,500,000	396,000	
TOTAL RECURRENT EXPENDITURE						755,760,593	170,088,198	166,650,943	100,180,943	

051700100100 MINISTRY OF EDUCATION										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020101	70443	00060000010103	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 3 Nos. office blocks at Special Needs Scj/Gifted and Talented in Makurdi	45,000,000		36,000,000	15,480,000	
23020101	70443	00050000010104	03101	10730200	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1 No.office complex at Area Education Office Agatu	15,000,000			-	
23020101	70443	00050000010104	03101	10720600	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1 No.office complex at Area Education Office Guma	15,000,000			-	
23020101	70443	00050000010104	03101	10731400	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1 No.office complex at Area Education Office Obi	15,000,000			-	
23020101	70443	00050000010104	03101	10731700	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1 No.office complex at Area Education Office Oju	15,000,000			-	
23020101	70443	00050000010104	03101	10712100	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1 No.office complex at Area Education Office Ukum	15,000,000			-	
23020101	70443	00050000010104	03101	10711200	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1 No.office complex at Area Education Office Logo	15,000,000			-	
23020101	70443	00050000010104	03101	10712300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1 No.office complex at Area Education Office Vandeikya	15,000,000			-	
23020101	70443	00050000010104	03101	10730208	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 2No. Classroom Blks at Ogbule Ogbaulu & Okokolo	13,000,000			-	
23020101	70443	00050000010104	03101	10731607	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 2 Blks of 3 Classrooms at Idele,Oju II	17,000,000			-	
23020101	70443	00050000010104	03101	10711108	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Const of Exam Hall at Mbandu Comm Sec Sch Mbahav Nanev	20,000,000			-	
23020101	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction/Renovation Projects in Post-Pri. Schs (Outstanding Balance)	527,000,000	12,730,327	421,600,000	50,000,000	
23020101	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1 No. Computer Based Test Blk in Makurdi	30,000,000			-	
23020101	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1 No. Blks for Technology Incubation Centre (TIC) in Makurdi	50,000,000			-	
23020101	70443	00050000010104	03101	10720608	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 2 No. 8 Classroom Blks at GSS Gbaimba	100,000,000		80,000,000	34,400,000	
23020101	70443	00050000010104	03101	10720516	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of CBT Exam Hall in Kusuv Buruku LGA	35,000,000			-	
23020101	70443	00050000010104	03101	10720705	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of Fence at GSS Ikgayongo	20,000,000		16,000,000	6,880,000	
23020101	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1No. Blk of 5 offices Complex for Mathematics Improvement Projects (MIP) Makurdi	17,000,000			-	
23020101	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1No. Blk for each of 11 Schs to be Converted/Upgraded to Govt Sec Schs (GSS) in the State	77,000,000			-	
23020101	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1No. Science Laboratory Blks in the 3 Science Schools in each of the 3 Senatorial Zones of the state	120,000,000			-	
23020101	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 4 No. 4 classroom blocks in the Special Science College Mkd (SSCM)	80,000,000		40,000,000	17,200,000	
23020101	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1 No. 4 classroom blocks in each of the 3 Schs in 3 Senatorial Zones to be upgraded into Model Sec Schools (MSSs)	120,000,000		96,000,000	41,280,000	
23020101	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 2 No. 4classroom blocks in each of the 3 Schs to be Upgraded to Technical Schools;1 in each Senatorial Zones	50,000,000			-	
23020101	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Const of 1 No.5 Admin Offices in 6 New Schs, 2 in each of 3 Senatorial Zones	50,000,000		40,000,000	17,200,000	
23020101	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Const of 6 No. 3Toilets for Students and Staff at 3,000,000 Centre for Special Needs Children (CSNC)/Gifted and Talented Makurdi	9,000,000		7,200,000	3,096,000	
23020101	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Const of 1 No. 2 Blks for Resource Materials at Centre for Special Needs Children (CSNC)/Gifted and Talented Makurdi	50,000,000		40,000,000	17,200,000	
23020101	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Const of 1 No.3 Basic Technology Workshop Block at Govt Model School Makurdi	15,000,000		12,000,000	5,160,000	
23020101	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1 No.Blk of 4 Classrooms for Sch for Gifted Children, Makurdi	20,000,000		16,000,000	6,880,000	
23020101	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of Car Park at MoEST Headquarters Makurdi	20,000,000		16,000,000	6,880,000	
23020101	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Renovation of 32 govt.secondary schools			400,000,000	50,000,000	
23020101	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of Girls Hostels in 6 GSS,2 for each senatorial Zone			240,000,000	50,200,000	
23020101	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 6 Area Education Office in the state				-	
23020101	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1 Block of 6 office Complex at ERC/French Centre(EFLC) Makurdi				-	
23030121	70443	00050000010104	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of Office Complex Hon.Commissioner and Permanent Secretary at MOE Hqtrs makurdi			40,000,000	17,200,000	
23030121	70443	00050000010104	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of EMIS Centre at MOE HQTRS Makurdi			40,000,000	17,200,000	
23030121	70443	00050000010104	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renov of 1 No. Blk of 6 offices Complex at ERC/French Centre (EFLC) Makurdi	7,000,000			-	
23030121	70443	00050000010104	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renov of 16 No. Govt Schools and Colleges in Benue State at N15, 625,000 million each	500,000,000		200,000,000	50,000,000	
23030121	70443	00050000010104	03101	10731900	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of Schs in Otukpo & Akpa	8,953,414			-	
23030121	70443	00050000010104	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Reno/Rehab & Furnishing of Structures in Post-Prim Schs in the State	50,000,000		40,000,000	17,200,000	

23030121	70443	00050000010106	03101	10720702	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of 1 No.4 Classroom Bkls in Aliade and Buruku Special Schs at 10,375,000	20,750,000			-	
23030121	70443	00050000010106	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of Office Complex of Hon. Commissioner & Perm. Secretary at MoEST Hqtrs Makurdi	50,000,000			-	
23010101	70443	00050000010104	03101	10721300	PURCHASE / ACQUISITION OF LAND: Land Acquisition for 3 sites for Special Need Schs 1 in each of the 3 Senatorial Zones	3,000,000			-	
23010101	70443	00050000010104	03101	10721300	PURCHASE / ACQUISITION OF LAND: Acquisition of Land for Mathematics Improvement Project (MIP), Makurdi	1,000,000			-	
23010101	70443	00050000010104	03101	10721300	PURCHASE / ACQUISITION OF LAND: Acquisition of Land for Centre for Special Needs Children (CSNC) in Makurdi	5,000,000			-	
23010101	70443	00110000010101	03101	10721300	PURCHASE / ACQUISITION OF LAND: Land Acquisition and Construction of 1 No. Comp Based Test Centre (CBTC) for UTME in 1 Senatorial Zone - Makurdi	1,000,000			-	
23010101	70443	00110000010102	03101	10721300	PURCHASE / ACQUISITION OF LAND: Acquisition of Land for ICT Digital Learning/Activity Centre 1 each in 3 Senatorial Zones for ICT Dev Centre	4,500,000	3,600,000		1,548,000	
23020102	70443	00050000010106	03101	10712300	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: Const/Renov of 1No.Girls' Hostel at GSS Gboko	20,000,000		16,000,000	6,880,000	
23020102	70443	00050000010106	03101	10712300	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: Const of 1No.Girls' Hostel at GSS Ihugh Vandekiya	20,000,000		16,000,000	6,880,000	
23020102	70443	00050000010106	03101	10721300	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: Const of 6No.Hostel Bkls in 3 Schs (out of 11 to be Converted/Upgraded to Govt Sec Schs - GSS) at 50,000,000 in the State	150,000,000		120,000,000	51,600,000	
23020119	70840	00030000020106	03101	10721300	MONUMENTS:Establishment of Education Museum in Makurdi	5,000,000				
23020105	70630	00100000010102	03101	10721300	BOREHOLES & OTHER WATER FACILITIES: Drilling+F208 1 No. Motorised Bore holes at 500,000 Special Needs Children (CSNC)/ Gifted and Talented children Makurdi	2,000,000				
23010129	70460	00050000010106	03101	10721300	NAVIGATIONAL EQUIPMENT: GPS Procurement of 6 units of GPS for School Mapping MOE, Makurdi	300,000		240,000	103,200	
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Purchase of 490 No. Computer Sets at 200,000 each for MOEST Offices/ICT Dev Centre Makurdi.	98,000,000			-	
23010113	70460	00120000010102	03101	10721300	COMPUTERS: Facilitation of the establishment of e-learning systems to promote virtual learning during and after COVID-19 restrictions (PPP)				150,000,000	CR11
23010114	70460	00110000010102	03101	10721300	PRINTERS: Purchase of 6 No. Printers at 150,000 at ICT Centre Hqtrs Makurdi	900,000	720,000		309,600	
23010118	70460	00110000010102	03101	10721300	SCANNERS: Purchase of 2 No. Scanners at 35,000 at MoEST Headquarters (EMIS) Makurdi	70,000	56,000		24,080	
23010115	70460	00110000010102	03101	10721300	PHOTOCOPIERS: Purchase of 15 No. Photocopiers at 600,000 at Headquarters (EMIS) Makurdi	3,000,000	2,400,000		1,032,000	
23010117	70460	00110000010102	03101	10721300	BINDING EQUIPMENT: Purchase of 2 No. Spiral Binding Machines at 35,000 at Headquarters Makurdi (EMIS)	70,000	56,000		24,080	
23010117	70460	00110000010102	03101	10721300	BINDING EQUIPMENT: Purchase of 2 No. Laminating Machines at 35,000 at Headquarters Makurdi (EMIS)	70,000	56,000		24,080	
23010112	70131	00030000020106	03101	10721300	CHAIRS: Purchase of 15 No. Chairs at 15,000 at EMIS Headquarters Makurdi	225,000	180,000		77,400	
23010112	70131	00030000020106	03101	10721300	CHAIRS: Procurement of 1000 No.Chairs at 5,000 for Library Makurdi and 64 Govt Sec Schs Across the State	5,000,000			-	
23010112	70131	00030000020106	03101	10721300	CHAIRS: Procurement of 250 No. Computer Chairs at 15,000 for Computer Based Test Centre, CBTC Makurdi	3,750,000			-	
23010112	70131	00030000020106	03101	10721300	CHAIRS: Procurement of 750 No. Computer Chairs at 25,000 for ICT Dev Centre Makurdi	8,750,000			-	
23010112	70131	00030000020106	03101	10720608	CHAIRS: Procurement of 320 No. Chairs at 5,000 for GSS Gbajimba	2,000,000	1,600,000		688,000	
23010112	70131	00030000020106	03101	10721300	CHAIRS: Procurement of 20 No. Chairs for Staff at 40,000 for ERC/French Lang. Centre (EFLC) Makurdi	800,000			-	
23010112	70131	00030000020106	03101	10721300	CHAIRS: Provision of 60 No. Chairs at 5,000 for ERC/French Lang. Centre (EFLC) Makurdi	225,000			-	
23010112	70131	00030000020106	03101	10721300	CHAIRS: Procurement of 10 No. Chairs for offices at 40,000(MIP) Makurdi	400,000			-	
23010112	70131	00030000020106	03101	10721300	CHAIRS: Provision of 300 No. Chairs for Students at 5,000 Special Needs Children (CSNC)/Gifted and Talented Makurdi	1,750,000	1,400,000		602,000	
23010112	70131	00030000020106	03101	10720702	CHAIRS: Procurement of 50 No. Chairs at 5,000 (Special Schs - Aliade and Buruku)	250,000		200,000	86,000	
23010112	70131	00030000020106	03101	10721300	CHAIRS: Procurement of 100 chairs at 5,000 Special Science College Mkd (SSCM)	500,000		400,000	172,000	
23010112	70131	00030000020106	03101	10721300	TABLES: Purchase of 15 No. Tables at 25,000 at EMIS, MoEST Makurdi	375,000		300,000	129,000	
23010112	70131	00030000020106	03101	10721300	TABLES: Procurement of 1000 No.Tables at 7,000 for Library at ERC/French Language Centre Makurdi	7,000,000			-	
23010112	70131	00030000020106	03101	10721300	TABLES: Procurement of 250 No. Computer Tables at 25,000 for CBTC Makurdi	6,250,000			-	
23010112	70131	00030000020106	03101	10721300	TABLES: Procurement of 300 No. Computer Tables at 25,000 for ICT Dev Centre Makurdi	7,500,000			-	
23010112	70131	00030000020106	03101	10721300	TABLES: Procurement of 320 No. Tables at 7,500 for GSS Gbajimba	2,800,000	2,240,000		963,200	
23010112	70131	00030000020106	03101	10721300	TABLES: Procurement of 20No. Tables for Staff at 70,000 for ERC/French Language Centre (EFLC) Makurdi	1,400,000			-	
23010112	70131	00030000020106	03101	10721300	TABLES: Procurement of 4 No. Computer Ex Tables at 25,000 for ERC/French Lang. Centre (EFLC) Makurdi	100,000			-	
23010112	70131	00030000020106	03101	10721300	TABLES: Provision of 60 No. Tables at 7,500 for ERC/French Lang. Centre (EFLC) Makurdi	400,000	320,000		137,600	
23010112	70131	00030000020106	03101	10721300	TABLES: Procurement of 10 No. Ex Tables for offices at 70,000 (MIP) Makurdi	700,000			-	
23010112	70131	00030000020106	03101	10721300	TABLES: Procurement of 2 No. Computer Ex Tables at 25,000 (MIP) Makurdi	50,000			-	
23010112	70131	00030000020106	03101	10721300	TABLES: Provision of 300 No. Tables for Students Special Needs Children (CSNC) Makurdi	2,000,000	1,600,000		688,000	
23010112	70131	00030000020106	03101	10721300	TABLES: Provision of 50 No. Tables for Staff at 150,000 Special Needs Children (CSNC) Makurdi	7,500,000	6,000,000		2,580,000	
23010112	70131	00030000020106	03101	10721300	TABLES: Procurement of 12 No. Wkshp Tables at 30,000 (GMS) Makurdi	360,000		288,000	123,840	
23010112	70131	00030000020106	03101	10721300	TABLES:Procurement of 50 No. Tables at 7,500 (Special Schs - Aliade and Buruku)	1,250,000		1,000,000	430,000	
23010112	70131	00030000020106	03101	10721300	TABLES: Procurement of Window Blinds at EMIS MoEST Hqtrs Mkd	300,000		240,000	103,200	
23010112	70131	00030000020106	03101	10721300	TABLES: Purchase and fixing of Floor Tiles at EMIS, MoEST Makurdi	500,000		400,000	172,000	
23010112	70131	00030000020106	03101	10720500	TABLES: Procurement of 100 No.Double Bunks at 25,000 at GSS Gboko	2,500,000		2,000,000	860,000	
23010112	70131	00030000020106	03101	10712300	TABLES: Procurement of 100 No.Double Bunks at 25,000 for GSS Ihugh Vandekiya	2,500,000		2,000,000	860,000	
23010112	70131	00030000020106	03101	10712300	TELEVISION SETS: 23 No.Television Sets at N200,000 for Furnishing of the 23 Area Education Offices in the State	4,600,000			-	
23010112	70131	00030000020106	03101	10712300	AIR CONDITIONER: Air Conditioners: Purchase of 37 No. Air Conditioners at 250,000 at MoEST Makurdi	9,250,000			-	
23010112	70131	00030000020106	03101	10712300	SHELVES: 23 No.Shelves at N220,000 for Furnishing of the 23 Area Education Offices in the State	5,060,000			-	
23010112	70131	00030000020106	03101	10712300	CEILING FANS: Procurement of 210 No. Ceiling Fans at 10,000 at MoEST Mkd	2,100,000			-	
23010112	70131	00030000020106	03101	10712300	REFRIGERATOR: Purchase of 5 No. Refrigerators at N100,000 for MoEST Departments Makurdi	500,000			-	

23020127	70460	00110000010102	03101	10721300	CONSTRUCTION OF ICT INFRASTRUCTURES: Supply of Technology Equipment to 5 Govt Sci. &Tech. Schs in the State	50,000,000				
23010129	70970	00130000010105	03101	10721300	PURCHASE OF INDUSTRIAL EQUIPMENT: Procurement of Science Equipment to 6 Govt Sec Schs, 2 in each of the 3 Senatorial Zones	50,000,000		40,000,000	17,200,000	
23010129	70970	00050000010106	03101	10721300	PURCHASE OF INDUSTRIAL EQUIPMENT: Supply of Science Equipment & Reagents to 6 Govt Sec Schs, 2 in each of the 3 Senatorial Zones	50,000,000		40,000,000	17,200,000	
23050104	70133	00080000020105	03101	10721300	Benue Students Annual Festival for Students Debate	5,000,000			516,000	
23050101	70140	00130000010105	03101	10721300	RESEARCH & DEVELOPMENT: Education in Emergency/Research and Documentation					516,000
23050101	70140	00050000010106	03101	10721300	RESEARCH & DEVELOPMENT: Data Entry and Analysis of Annual School Census (ASC) MoEST Makurdi	3,000,000		2,400,000	1,032,000	
23050101	70140	00130000010105	03101	10721300	RESEARCH & DEVELOPMENT: Development of Curriculum for Indigenous Languages (Tiv, Idoma and Igede)	5,000,000			-	
23050101	70140	00050000020102	03101	10721300	Family Life Health Education Monitoring and Evaluation MoEST Makurdi	5,000,000		4,000,000	1,720,000	
23050101	70140	00130000010105	03101	10721300	RESEARCH & DEVELOPMENT: Education in Emergency/Research and Documentation	5,000,000				
23050101	70140	00010000030106	03101	10721300	RESEARCH & DEVELOPMENT: Establishment of School Farms in Govt Sec Schs in the State	10,000,000				
					TOTAL CAPITAL EXPENDITURE	2,812,258,414		12,730,327	2,046,496,000	688,221,280
								CAPITAL EXPENDITURE		688,221,280

051701000100 AGENCY FOR ADULT AND NON FORMAL EDUCATION (ANFEA)										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY	441,972,222	261,680,140	192,417,615	192,417,615	
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	1,300,000	2,052,000	3,000,000	792,000	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	50,000		80,000	21,120	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	15,000		30,000	7,920	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	15,000		15,000	3,960	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000		500,000	132,000	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS (EXAMS)	4,000,000	1,500,000	4,000,000	1,056,000	
22020310	70131	00	02101	10721300	TEACHING AIDS / INSTRUCTION MATERIALS	2,000,000		2,000,000	528,000	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000		300,000	79,200	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	30,000		100,000	26,400	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	55,000		100,000	26,400	
22020501	70131	00	02101	10721300	LOCAL TRAINING	1,500,000		2,000,000	79,200	
22020709	70131	00	02101	10721300	AUDITING OF ACCOUNTS			300,000	99,000	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	100,000		200,000	52,800	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	20,000		80,000	21,120	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	5,000		15,000	3,960	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	4,660,000		4,660,000	1,230,240	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	200,000		300,000	79,200	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	10,000		10,000	2,640	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION			150,000	39,600	
22021021	70131	00	02101	10721300	SPECAIL DAY /CELEBRATIONS(international literacy day)	3,000,000	3,000,000	3,500,000	924,000	
					TOTAL RECURRENT EXPENDITURE	459,632,222	268,232,140	213,757,615	197,622,375	
								PERSONNEL COST	192,417,615	
								OVERHEAD COST	5,204,760	

051701800100 BENUE STATE POLYTECHNIC,UGBOKOLO										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10731812	SALARY	1,072,292.878	864,629.712	793,496.730	793,496.730	
21020101	70131	00	02101	10731812	NON REGULAR ALLOWANCES	238,287.306	7,069.460			
22020101	70131	00	02101	10731812	LOCAL TRAVEL & TRANSPORT: TRAINING	8,000.000	6,440.855	3,000.000	792.000	
22020102	70131	00	02101	10731812	LOCAL TRAVEL & TRANSPORT: OTHERS	16,000.000	15,195.942	16,000.000	4,224.000	
22020201	70131	00	02101	10731812	ELECTRICITY CHARGES	6,400.000	3,274.398	4,000.000	1,056.000	
22020202	70131	00	02101	10731812	TELEPHONE CHARGES	1,200.000	-	600.000	158.400	
22020203	70131	00	02101	10731812	INTERNET ACCESS CHARGES	8,000.000	7,659.787	8,000.000	2,112.000	
22020205	70131	00	02101	10731812	WATER RATES	4,000.000	3,301.025	4,000.000	1,056.000	
22020206	70131	00	02101	10731812	SEWAGE CHARGES	2,000.000	1,015.000	1,000.000	264.000	
22020301	70131	00	02101	10731812	OFFICE STATIONERIES/COMPUTER CONSUMABLES	12,000.000	11,733.444	10,000.000	2,640.000	
22020302	70131	00	02101	10731812	BOOKS	7,600.000	4,382.000	4,000.000	1,056.000	
22020303	70131	00	02101	10731812	NEWSPAPERS	600.000	503.950	600.000	158.400	
22020304	70131	00	02101	10731812	MAGAZINES & PERIODICALS	1,000.000	580.000	500.000	132.000	
22020305	70131	00	02101	10731812	PRINTING OF NON SECURITY DOCUMENTS	12,000.000	11,390.602	10,000.000	2,640.000	
22020306	70131	00	02101	10731812	PRINTING OF SECURITY DOCUMENTS	6,000.000	2,477.710	6,000.000	1,584.000	
22020307	70131	00	02101	10731812	DRUGS/LABORATORY/MEDICAL SUPPLIES	4,000.000	3,993.019	4,000.000	1,056.000	
22020308	70131	00	02101	10731812	FIELD & CAMPING MATERIALS SUPPLIES	4,000.000	2,951.000	2,000.000	528.000	
22020309	70131	00	02101	10731812	UNIFORMS & OTHER CLOTHING	4,000.000	3,274.000	4,000.000	1,056.000	
22020310	70131	00	02101	10731812	TEACHING AIDS / INSTRUCTION MATERIALS	4,000.000	668.400	2,000.000	528.000	
22020311	70131	00	02101	10731812	FOOD STUFF / CATERING MATERIALS SUPPLIES	4,000.000	3,976.425	4,000.000	1,056.000	
22020312	70131	00	02101	10731812	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	1,600.000	1,046.000	1,600.000	422.400	
22020313	70131	00	02101	10731812	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	1,200.000	950.000	1,200.000	316.800	
22020401	70131	00	02101	10731812	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	16,000.000	14,534.450	10,000.000	2,640.000	
22020402	70131	00	02101	10731812	MAINTENANCE OF OFFICE FURNITURE	2,800.000	1,292.068	1,500.000	396.000	
22020403	70131	00	02101	10731812	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,000.000	5,348.865	4,000.000	1,056.000	
22020404	70131	00	02101	10731812	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000.000	3,000.191	3,000.000	792.000	
22020405	70131	00	02101	10731812	MAINTENANCE OF PLANTS/GENERATORS	6,000.000	2,212.488	3,000.000	792.000	
22020406	70131	00	02101	10731812	OTHER MAINTENANCE SERVICES	4,000.000	2,753.900	2,000.000	528.000	
22020501	70131	00	02101	10731812	LOCAL TRAINING	8,000.000	6,450.000	4,000.000	1,056.000	
22020601	70131	00	02101	10731812	SECURITY SERVICES	20,000.000	19,623.025	20,000.000	5,280.000	
22020602	70131	00	02101	10731812	OFFICE RENT	4,200.000	2,200.000			
22020605	70131	00	02101	10731812	CLEANING & FUMIGATION SERVICES	5,000.000	4,951.000	3,000.000	792.000	
22020701	70131	00	02101	10731812	FINANCIAL CONSULTING	8,000.000	5,655.000	2,000.000	528.000	
22020702	70131	00	02101	10731812	INFORMATION TECHNOLOGY CONSULTING	2,400.000	1,990.000	1,500.000	396.000	
22020703	70131	00	02101	10731812	LEGAL SERVICES	8,000.000	831.500	5,000.000	1,320.000	
22020704	70131	00	02101	10731812	ENGINEERING SERVICES	6,000.000	3,871.000	2,000.000	528.000	
22020705	70131	00	02101	10731812	ARCHITECTURAL SERVICES	8,000.000	-	4,000.000	1,056.000	
22020706	70131	00	02101	10731812	SURVEYING SERVICES	4,200.000	1,705.000	2,000.000	528.000	
22020709	70131	00	02101	10731812	AUDITING OF ACCOUNTS	6,400.000	6,255.000	6,400.000	1,689.600	
22020801	70131	00	02101	10731812	MOTOR VEHICLE FUEL COST	10,000.000	5,480.992	7,000.000	1,848.000	
22020802	70131	00	02101	10731812	OTHER TRANSPORT EQUIPMENT FUEL COST	2,800.000	2,345.000			
22020803	70131	00	02101	10731812	PLANT / GENERATOR FUEL COST	12,000.000	10,168.938	10,000.000	2,640.000	
22020806	70131	00	02101	10731812	COOKING GAS/FUEL COST	1,600.000	1,346.650	1,600.000	422.400	
22020901	70131	00	02101	10731812	BANK CHARGES (OTHER THAN INTEREST)	4,000.000	3,222.561	1,500.000	396.000	
22020902	70131	00	02101	10731812	INSURANCE PREMIUM	40,000.000	19,500.000	10,000.000	2,640.000	
22021001	70131	00	02101	10731812	REFRESHMENT & MEALS	22,000.000	21,030.404	22,000.000	5,808.000	
22021002	70131	00	02101	10731812	HONORARIUM & SITTING ALLOWANCE	20,000.000	12,518.935	20,000.000	5,280.000	
22021003	70131	00	02101	10731812	PUBLICITY & ADVERTISEMENTS	5,000.000	4,241.800	5,000.000	1,320.000	
22021004	70131	00	02101	10731812	MEDICAL EXPENSES - LOCAL	10,000.000	5,641.550	2,000.000	528.000	
22021006	70131	00	02101	10731812	POSTAGES & COURIER SERVICES	200.000	150.590	200.000	52.800	
22021007	70131	00	02101	10731812	WELFARE PACKAGES	20,400.000	18,088.654	40,000.000	10,560.000	
22021008	70131	00	02101	10731812	SUBSCRIPTION TO PROFESSIONAL BODIES	2,000.000	620.000	2,000.000	528.000	
22021009	70131	00	02101	10731812	SPORTING ACTIVITIES	20,000.000	1,382.500	5,000.000	1,320.000	
22021014	70131	00	02101	10731812	ANNUAL BUDGET EXPENSES & ADMINISTRATION	560.000	547.500	1,500.000	396.000	
22021021	70131	00	02101	10731812	SPECIAL DAYS/CELEBRATIONS	10,000.000	8,943.809	10,000.000	2,640.000	
22021041	70131	00	02101	10731812	CONTINGENCY - CONVOCATION			20,000.000	5,280.000	
22040109	70131	00	02101	10731812	GRANTS TO COMMUNITIES/NGOs	2,000.000	1,998.300	2,000.000	528.000	
22040110	70131	00	02101	10731812	GRANTS TO ACADEMIC INSTITUTIONS	2,000.000	1,180.000	2,000.000	528.000	
					TOTAL RECURRENT EXPENDITURE	1,722,740,185	1,157,594,396	1,115,196,730	878,425,530	
								PERSONNEL COST	793,496,730	
								OVERHEAD COST	84,928,800	

051701800100 BENUE STATE POLYTECHNIC, UGBOKOLO										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020102	70443	00050000010106	03101	10731812	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: (Construction of Students Hostel)	60,000,000		24,000,000	10,320,000	
23020101	70443	00050000010104	03101	10731812	CONSTRUCTION / PROVISION OF OFFICE BUILDING: (Construction of Store House)	10,000,000		4,000,000	1,720,000	
23020102	70443	00050000010104	03101	10731812	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: (Rector's House)	20,000,000		10,000,000	4,300,000	
23020114	70443	00050000010104	03101	10731812	CONSTRUCTION / PROVISION OF ROADS	10,000,000		4,000,000	1,720,000	
23010105	70451	00150000010104	03101	10731812	PURCHASE OF MOTOR VEHICLES: (For Official Use by Principal Officers, Board Chairman, Rector, Bursar, Deputy Rector, Director of Works & Librarian).	60,000,000		22,000,000	9,460,000	
23050101	70140	00130000010105	03101	10731812	RESEARCH & DEVELOPMENT: Solar Research; Food Processing.	10,000,000		4,000,000	1,720,000	
					TOTAL CAPITAL EXPENDITURE	170,000,000	-	68,000,000	29,240,000	
								CAPITAL EXPENDITURE	29,240,000	

051705700100 AKAWA TORKULA POLYTECHNIC										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimates 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70133	00	02101	10721300	SALARY	332,673,113	516,407,287	246,178,103	246,178,103	
21020101	70133	00	02101	10721300	NON REGULAR ALLOWANCES	171,188,607		126,679,569	106,679,569	
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	5,040,000	384,900	5,000,000	560,000	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	2,400,000	499,900	2,000,000	528,000	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	4,000,000	978,350	3,000,000	792,000	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	384,000	173,000	480,000	126,720	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	960,000	82,112	1,200,000	316,800	
22020205	70133	00	02101	10721300	WATER RATES	1,689,760	947,800	1,000,000	264,000	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,200,000	742,020	3,000,000	792,000	
22020302	70133	00	02101	10721300	BOOKS	1,600,000	69,500	1,600,000	422,400	
22020303	70133	00	02101	10721300	NEWSPAPERS	112,320		140,400	37,066	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS	176,000		220,000	58,080	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	1,056,000	81,500	1,320,000	348,480	
22020306	70133	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	467,280	244,000	584,100	154,202	
22020307	70133	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,800,000		500,000	132,000	
22020308	70133	00	02101	10721300	FIELD & CAMPING MATERIALS SUPPLIES	2,400,000	196,100	1,000,000	264,000	
22020310	70133	00	02101	10721300	TEACHING AIDS / INSTRUCTION MATERIALS	2,000,000	327,375	1,000,000	264,000	
22020313	70133	00	02101	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	800,000	365,500	800,000	211,200	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	4,240,000	1,452,660	2,000,000	528,000	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	1,948,000	255,200	1,000,000	264,000	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000	412,150	2,000,000	528,000	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	585,700	2,000,000	528,000	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	2,000,000	241,075	500,000	132,000	
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES	879,152	823,211	1,098,940	290,120	
22020501	70133	00	02101	10721300	LOCAL TRAINING : IJMB/ND Expenses	9,600,000	6,878,077	9,600,000	2,534,400	
22020601	70133	00	02101	10721300	SECURITY SERVICES	800,000	433,200	1,000,000	264,000	
22020604	70133	00	02101	10721300	SECURITY VOTE (INCLUDING OPERATIONS)					
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	960,000	179,375	1,000,000	264,000	
22020701	70133	00	02101	10721300	FINANCIAL CONSULTING	800,000	40,010	1,000,000	264,000	
22020702	70133	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	400,000	63,113	500,000	132,000	
22020703	70133	00	02101	10721300	LEGAL SERVICES	800,000	60,000	1,000,000	264,000	
22020709	70133	00	02101	10721300	AUDITING OF ACCOUNTS	1,200,000		1,500,000	396,000	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	3,392,000	769,620	2,000,000	528,000	
22020802	70133	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	640,000	257,950	500,000	132,000	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	800,000	441,500	500,000	132,000	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	240,000	18,933	300,000	79,200	
22020902	70133	00	02101	10721300	INSURANCE PREMIUM	5,200,000	303,875	6,500,000	1,716,000	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	4,000,000	1,103,350	5,000,000	1,320,000	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	5,600,000	3,429,530	7,000,000	1,848,000	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	1,200,000	511,650	1,500,000	396,000	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	1,200,000	192,550	1,500,000	396,000	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	80,000	19,650	100,000	26,400	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	600,000	278,000	750,000	198,000	
22021008	70133	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	1,200,000	417,550	1,500,000	396,000	
22021009	70133	00	02101	10721300	SPORTING ACTIVITIES	800,000		1,000,000	264,000	
22021021	70133	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	1,600,000	409,600	1,600,000	422,400	
					TOTAL RECURRENT EXPENDITURE	587,126,232	541,076,873	449,651,113	372,371,141	
								PERSONNEL COST	352,857,673	
								OVERHEAD COST	19,513,468	

051705700100 AKAWE TORKULA POLYTECHNIC									
CAPITAL EXPENDITURE									
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020
23030121	70610	00060000010103	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Construction of 1No Administrative Office	18,000,000		14,400,000	6,192,000
23020106	70610	00040000010101	03101	10721300	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Construction of 1 No. Observation room in the Health Care.	800,000		640,000	275,200
23020107	70610	00050000010106	03101	10721300	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: Construction of 1 No. Resource centre	35,000,000		28,000,000	12,040,000
23020119	70840	00080000020103	03101	10721300	Recreational facilities: Football field with tracks, Lawn Tennis, Volley Ball court with all necessary kits, balls and jersey.	12,000,000		9,600,000	4,128,000
23010129	70610	00050000020102	03101	10721300	Purchase of 1 No. Drilling Machine	800,000		640,000	275,200
23010129	70610	00050000020102	03101	10721300	Purchase of 1 No. Mortise and Tenon Machine	1,300,000		1,040,000	447,200
23010129	70610	00050000020102	03101	10721300	The existing cross-cutting Machine be installed	50,000		40,000	17,200
23010129	70610	00050000020102	03101	10721300	Purchase of Sundry basic electricity, measurement and instrumental on Laboratory	6,000,000		4,800,000	2,064,000
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No.sets of Basic electricity kit	50,000		40,000	17,200
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No.units of Ammeters 0-25A DC (various ranges)	55,000		44,000	18,920
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. Milliammeter of 0-1000mA DC	50,000		40,000	17,200
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Milliammeter of 0-1000mA AC	55,000		44,000	18,920
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Microammeter 0-1000mA DC	50,000		40,000	17,200
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Microammeter 0-1000mA AC	50,000		40,000	17,200
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Voltmeter 0-500V DC	55,000		44,000	18,920
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Voltmeter 0-500V AC	55,000		44,000	18,920
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Millivoltmeter 0-1000V DC	48,000		38,400	16,512
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Ohmmeter 0.5 Ohms	69,000		55,200	23,736
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Ohmmeter 0.25 Ohms	69,000		55,200	23,736
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Ohmmeter 0.50 Ohms	69,000		55,200	23,736
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Galvanometer 5-0-5mA	60,000		48,000	20,640
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Galvanometer 50-0-50mA	60,000		48,000	20,640
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Galvanometer 500-0-500mA	60,000		48,000	20,640
23010129	70610	00050000020102	03101	10721300	Purchase of 5 No. of Wattmeter Single phase	225,000		180,000	77,400
23010129	70610	00050000020102	03101	10721300	Purchase of 5 No. of Wattmeter three phase	315,000		252,000	108,360
23010129	70610	00050000020102	03101	10721300	Purchase of 5 No. of Megger tester	425,000		340,000	146,200
23010129	70610	00050000020102	03101	10721300	Purchase of 5 No. of Wheatstone Bridge	375,000		300,000	129,000
23010129	70610	00050000020102	03101	10721300	Purchase of 1 No. Drilling Machine	800,000		640,000	275,200
23010129	70610	00050000020102	03101	10721300	Purchase of 1 No. Mortise and Tenon Machine	1,300,000		1,040,000	447,200
23010129	70610	00050000020102	03101	10721300	The existing cross-cutting Machine be installed	50,000		40,000	17,200
23010129	70610	00050000020102	03101	10721300	Purchase of Sundry basic electricity, measurement and instrumental on Laboratory	6,000,000		4,800,000	2,064,000
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No.sets of Basic electricity kit	50,000		40,000	17,200
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No.units of Ammeters 0-25A DC (various ranges)	55,000		44,000	18,920
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. units of Ammeters 0-25A AC (various ranges)	55,000		44,000	18,920
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. Milliammeter of 0-1000mA DC	50,000		40,000	17,200
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Milliammeter of 0-1000mA AC	55,000		44,000	18,920
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Microammeter 0-1000mA DC	50,000		40,000	17,200
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Microammeter 0-1000mA AC	50,000		40,000	17,200
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Voltmeter 0-500V DC	55,000		44,000	18,920
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Voltmeter 0-500V AC	55,000		44,000	18,920
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Millivoltmeter 0-1000V DC	48,000		38,400	16,512
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Ohmmeter 0.5 Ohms	69,000		55,200	23,736
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Ohmmeter 0.25 Ohms	69,000		55,200	23,736
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Ohmmeter 0.50 Ohms	69,000		55,200	23,736
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Galvanometer 5-0-5mA	60,000		48,000	20,640
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Galvanometer 50-0-50mA	60,000		48,000	20,640
23010129	70610	00050000020102	03101	10721300	Purchase of 10 No. of Galvanometer 500-0-500mA	60,000		48,000	20,640
23010129	70610	00050000020102	03101	10721300	Purchase of 5 No. of Wattmeter Single phase	225,000		180,000	77,400
23010129	70610	00050000020102	03101	10721300	Purchase of 5 No. of Wattmeter three phase	315,000		252,000	108,360
23010129	70610	00050000020102	03101	10721300	Purchase of 5 No. of Megger tester	425,000		340,000	146,200
23010129	70610	00050000020102	03101	10721300	Purchase of 5 No. of Wheatstone Bridge	375,000		300,000	129,000
23010129	70610	00050000020102	03101	10721300	Purchase of 4 units AC Motors Star-delta starters	75,000		60,000	25,800
23010129	70610	00050000020102	03101	10721300	Purchase of 2 units AC Motors Auto transformer starter	300,000		240,000	103,200
23010129	70610	00050000020102	03101	10721300	Purchase of 1 units of Transformer Demonstration unit	110,000		88,000	37,840
23010129	70610	00050000020102	03101	10721300	Purchase of 4 units of Transformer Single phase	400,000		320,000	137,600
23010129	70610	00050000020102	03101	10721300	Purchase of 4 units of Transformer 3 phase	600,000		480,000	206,400
23010129	70610	00050000020102	03101	10721300	Purchase of 4 units Transformer demonstration/trainer unit	420,000		336,000	144,480
23010129	70610	00050000020102	03101	10721300	Purchase of 5 units of variable resistance load	975,000		780,000	335,400
23010129	70610	00050000020102	03101	10721300	Purchase of 5 units of variable inductive load	925,000		740,000	318,200
23010129	70610	00050000020102	03101	10721300	Purchase of 2 units variable capacitive load	380,000		304,000	130,720
23010129	70610	00050000020102	03101	10721300	Purchase of 3 units of Machine control panel trainer	4,500,000		3,600,000	1,548,000
23010129	70610	00050000020102	03101	10721300	Purchase of 2 units of Demonstration	170,000		136,000	58,480
23010129	70610	00050000020102	03101	10721300	Purchase of 4 units of Stabilizer power	80,000		64,000	27,520
23010129	70610	00050000020102	03101	10721300	Purchase of 2 units Transformer	140,000		112,000	48,160
23010129	70610	00050000020102	03101	10721300	Purchase of 5 units of Power factor meter	225,000		180,000	77,400
23010129	70610	00050000020102	03101	10721300	Purchase of 5 units of Energy meter - Single phase	50,000		40,000	17,200
23010129	70610	00050000020102	03101	10721300	Purchase of 5 units of Energy meter - 3 phase	75,000		60,000	25,800
23010129	70610	00050000020102	03101	10721300	Purchase of 4 units of Clip-on ammeter	40,000		32,000	13,760
23010129	70610	00050000020102	03101	10721300	Purchase of 4 units of Digital phase meter	140,000		112,000	48,160
23010129	70610	00050000020102	03101	10721300	Purchase of 5 units of Distribution and transmission line	600,000		480,000	206,400
23010129	70610	00050000020102	03101	10721300	Purchase of 15 units of Multimeter	75,000		60,000	25,800
23010129	70610	00050000020102	03101	10721300	Purchase of 10 units of Universal multimeter	75,000		60,000	25,800
23010129	70610	00050000020102	03101	10721300	Purchase of 3 units of Stroboscope	180,000		144,000	61,920

23010129	70610	00050000020102	03101	10721300	Purchase of 3 units of phase sequence meter	75,000		60,000	25,800
23010129	70610	00050000010106	03101	10721300	Purchase of 3 units of Tachometer (mechanical)	90,000		72,000	30,960
23010129	70610	00050000010106	03101	10721300	Purchase of 10 units of Bench vices	200,000		160,000	68,800
23010129	70610	00050000010106	03101	10721300	Purchase of 3 units of Pedestal drill	75,000		60,000	25,800
23010129	70610	00050000010106	03101	10721300	Purchase of 3 units of Electrical hand drill	45,000		36,000	15,480
23010129	70610	00050000010106	03101	10721300	Purchase of 5 units of Electric fans	25,000		20,000	8,600
23010129	70610	00050000010106	03101	10721300	Purchase of 3 units of Motors (assorted and used ones)	60,000		48,000	20,640
23010129	70610	00050000010106	03101	10721300	Purchase of 3 units of Generators (assorted and used ones)	75,000		60,000	25,800
23010129	70610	00050000010106	03101	10721300	Purchase of 3 units of Starter - Direct on line	48,000		38,400	16,512
23010129	70610	00050000010106	03101	10721300	Purchase of 1 units of Starter - Auto transformer	148,000		118,400	50,912
23010129	70610	00050000010106	03101	10721300	Purchase of 2 units of Coil winding equipment (rewinding)	20,000		16,000	6,880
23010129	70610	00050000010106	03101	10721300	Purchase of 2 units of Coil winding equipment (rewinding) - Manual	196,000		156,800	67,424
23010129	70610	00050000010106	03101	10721300	Purchase of 2 units of Power transformer	120,000		96,000	41,280
23010129	70610	00050000010106	03101	10721300	Purchase of 3 units of Starter - Star delta	45,000		36,000	15,480
23010129	70610	00050000010106	03101	10721300	Purchase of 3 units of Battery charging facilities - Charging (constant current and constant voltage charging system)	114,000		91,200	39,216
23010129	70610	00050000010106	03101	10721300	Purchase of 2units of Battery charging facilities - Charging (trickle, constant current and constant voltage charging system)	28,000		22,400	9,632
23010129	70610	00050000010106	03101	10721300	Purchase of 4 units of trickle Battery	7,200		5,760	2,472
23010129	70610	00050000010106	03101	10721300	Purchase of 10 No. AVO Meter	400,000		320,000	137,600
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. of Megger tester	175,000		140,000	60,200
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. of Transistor tester	125,000		100,000	43,000
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. of Galvanometer	26,000		20,800	8,944
23010129	70610	00050000010106	03101	10721300	Purchase of 30 No. of Soldering iron	15,000		12,000	5,160
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. of value tester	250,000		200,000	86,000
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. set of equipment (assorted)	80,000		64,000	27,520
23010129	70610	00050000010106	03101	10721300	Purchase of 30 No. wiring board (1m x 2m for Electrical Installation workshop	1,050,000		840,000	361,200
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. Pedestal drill for Electrical Installation workshop	50,000		40,000	17,200
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Hand drill for Electrical Installation workshop	45,000		36,000	15,480
23010129	70610	00050000010106	03101	10721300	Purchase of 30 No. sets of Electrician tool kits for Electrical Installation workshop	1,050,000		840,000	361,200
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. of Cable recessing tools for Electrical Installation workshop	25,000		20,000	8,600
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. sets of Conduct bending machine and accessories for Electrical Installation workshop	365,000		292,000	125,560
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Bench vices for Electrical Installation workshop	100,000		80,000	34,400
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. sets of Equipment for underground cable installations for Electrical Installation Workshop	180,000		144,000	61,920
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. sets of Tools for installation of metal conducts e.g MICC cable for Electrical Installation Workshop	170,000		136,000	58,480
23010129	70610	00050000010106	03101	10721300	Purchase of 10 No. of Earth leakage circuit breakers (ELCB) for Electrical Installation workshop	52,000		41,600	17,888
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. Soldering pot and ladle for Electrical Installation workshop	70,000		56,000	24,080
23010129	70610	00050000010106	03101	10721300	Purchase of 30 No. Soldering iron for Electrical Installation workshop	15,000		12,000	5,160
23010129	70610	00050000010106	03101	10721300	Purchase of 3 No. Modern Raychem joints for Electrical Installation workshop	39,000		31,200	13,416
23010129	70610	00050000010106	03101	10721300	Purchase of 3 No. sets of Blow lamp for Electrical Installation workshop	18,000		14,400	6,192
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. sets of rods and accessories for Electrical Installation workshop	30,000		24,000	10,320
23010129	70610	00050000010106	03101	10721300	Purchase of assorted wall for vertical conduit and metal cable installations for Electrical Installation workshop	95,000		76,000	32,680
23010129	70610	00050000010106	03101	10721300	Purchase of assorted various sizes of PVC cables for Electrical Installation workshop	8,000		6,400	2,752
23010129	70610	00050000010106	03101	10721300	Purchase of assorted MICC cables and accessories for Electrical Installation workshop	15,000		12,000	5,160
23010129	70610	00050000010106	03101	10721300	Purchase of assorted Trunking Installation equipment for Electrical Installation workshop	75,000		60,000	25,800
23010129	70610	00050000010106	03101	10721300	Purchase of assorted Trunking Electrical Installation workshop	85,000		68,000	29,240
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Megger testers for Electrical Installation workshop	175,000		140,000	60,200
23010129	70131	00050000010106	03101	10721300	Purchase of 10 No. Safety belts for Electrical Installation workshop	38,000		30,400	13,072
23010129	70610	00050000010106	03101	10721300	Purchase of 10 No. Conductor joint kits for Electrical Installation workshop	52,000		41,600	17,888
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. Testing equipment power line for Electrical Installation workshop	210,000		168,000	72,240
23010129	70610	00050000010106	03101	10721300	Purchase of 3 No. Earthing kits for Electrical Installation workshop	45,000		36,000	15,480
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Electrical and Electronic fundamentals laboratory	675,000		540,000	232,200
23010129	70131	00050000010106	03101	10721300	Purchase of 3 No. communication receiver demonstration unit of AM & FM radio	390,000		312,000	134,160
23010129	70131	00050000010106	03101	10721300	Purchase of 3 No. communication receiver demonstration unit of Television receivers	405,000		324,000	139,320
23010129	70610	00050000010106	03101	10721300	Purchase of 4 No. of communication & transmitters demonstration units	540,000		432,000	185,760
23010129	70610	00050000010106	03101	10721300	Purchase of 10 No. of Transistor amplifier demonstrator	810,000		648,000	278,640
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. of Oscilloscope of Single trace 5MHz for electronic/Telecommunication Laboratory	350,000		280,000	120,400
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. of Oscilloscope of Dual trace 15MHz for electronic/Telecommunication Laboratory	450,000		360,000	154,800
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Storage screen display Oscilloscope for electronic/Telecommunication Laboratory	250,000		200,000	86,000
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Single generator - AF for electronic/Telecommunication Laboratory	400,000		320,000	137,600
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Single generator - RF for electronic/Telecommunication Laboratory	400,000		320,000	137,600
23010129	70610	00050000010106	03101	10721300	Purchase of 3 No. IC tester for electronic/Telecommunication Laboratory	400,000		320,000	137,600
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Transistor tester for electronic/Telecommunication Laboratory	90,000		72,000	30,960
23010129	70610	00050000010106	03101	10721300	Purchase of 10 No. Power supply unit 0-60V	590,000		472,000	202,960
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Amplifier circuit tester	200,000		160,000	68,800
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Sweep generator	300,000		240,000	103,200
23010129	70610	00050000010106	03101	10721300	Purchase of 10 No. of Multirange DC Voltmeter	60,000		48,000	20,640
23010129	70610	00050000010106	03101	10721300	Purchase of 20 No. of Multirange AC Voltmeter	120,000		96,000	41,280
23010129	70610	00050000010106	03101	10721300	Purchase of 20 No. of Multirange DC ammeter	120,000		96,000	41,280
23010129	70610	00050000010106	03101	10721300	Purchase of 20 No. of Multirange AC ammeter	120,000		96,000	41,280
23010129	70610	00050000010106	03101	10721300	Purchase of 10 No. DC power supply output 0-20V/0-2A	250,000		200,000	86,000
23010129	70610	00050000010106	03101	10721300	Purchase of 10 No. of RLC bridge	300,000		240,000	103,200
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. of Avommeter (model - 8)	200,000		160,000	68,800
23010129	70610	00050000010106	03101	10721300	Purchase of 20 No. of Circuit construction deck	2,500,000		2,000,000	860,000
23010129	70610	00050000010106	03101	10721300	Purchase of 10 No. of Millivoltmeter (0-100mV DC)	60,000		48,000	20,640

23010129	70610	00050000010106	03101	10721300	Purchase of 15 No. of Standard bench work mechanical workshop	675,000	540,000	232,200
23010129	70610	00050000010106	03101	10721300	Purchase of 20 No. of Bench vice for mechanical workshop	500,000	400,000	172,000
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. Lathe machine with accessories for mechanical workshop	280,000	224,000	96,320
23010129	70610	00050000010106	03101	10721300	purchase of 5 No. of Hand drilling machine for mechanical workshop	65,000	52,000	22,360
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. set of drilling bits	12,000	9,600	4,128
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. Radial drilling machine	16,000	12,800	5,504
23010129	70610	00050000010106	03101	10721300	Purchase of 3 No. forging and foundry machine	16,000	12,800	5,504
23010129	70610	00050000010106	03101	10721300	Purchase of 20 No. of Files (rough and smooth)	46,000	36,800	15,824
23010129	70610	00050000010106	03101	10721300	Purchase of 50 No. of Try squares	50,000	40,000	17,200
23010129	70610	00050000010106	03101	10721300	Purchase of 50 No. of Micrometer screw gauge Inline	1,400,000	1,120,000	481,600
23010129	70610	00050000010106	03101	10721300	Purchase of 50 No. Vernier clippers	90,000	72,000	30,960
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Anvils	75,000	60,000	25,800
23010129	70610	00050000010106	03101	10721300	Purchase of 50 No. Spring divider	100,000	80,000	34,400
23010129	70610	00050000010106	03101	10721300	Purchase of 50 No. Hammers (assorted)	115,000	92,000	39,560
23010129	70610	00050000010106	03101	10721300	Purchase of 50 No. of Scribers	20,000	16,000	6,880
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No Complete sets of tools	60,000	48,000	20,640
23010129	70610	00050000010106	03101	10721300	Purchase of 50 No. of Steel rule	25,000	20,000	8,600
23010129	70610	00050000010106	03101	10721300	Purchase of 50 No. of Hacksaw frame and blades	35,000	28,000	12,040
23010129	70610	00050000010106	03101	10721300	Purchase of 10 No. of Oil can	200,000	160,000	68,800
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No of Portable grinding machine and polisher	30,000	24,000	10,320
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. of Cylindrical grinding machine	20,000	16,000	6,880
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Universal cutting grinder	300,000	240,000	103,200
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Folding and bending machine	750,000	600,000	258,000
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. of Milling machine - Vertical turret	2,100,000	1,680,000	722,400
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. of Reaming Machine	100,000	80,000	34,400
23010129	70610	00050000010106	03101	10721300	Purchase of 50 No. Vertical protractor	50,000	40,000	17,200
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No Hydraulic press	850,000	680,000	292,400
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Gear shapers	200,000	160,000	68,800
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Horing tool	348,000	278,400	119,712
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Planer machine	750,000	600,000	258,000
23010129	70610	00050000010106	03101	10721300	Purchase of 4 No. 10 Table saw	200,000	160,000	68,800
23010129	70610	00050000010106	03101	10721300	Purchase of 4 No. 10 Radial arm saw	260,000	208,000	89,440
23010129	70610	00050000010106	03101	10721300	Purchase of 30 No. Cutting pliers	2,700,000	2,160,000	928,800
23010129	70610	00050000010106	03101	10721300	Purchase of 30 No. Chisels	1,500,000	1,200,000	516,000
23010129	70610	00050000010106	03101	10721300	Purchase of 30 No. Snipers	60,000	48,000	20,640
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. Slotting machine	1,300,000	1,040,000	447,200
23010129	70610	00050000010106	03101	10721300	Purchase of 3 No. Hydraulic hacksaw	1,200,000	960,000	412,800
23010129	70610	00050000010106	03101	10721300	Purchase of 3 No. of Power hacksaw	11,400	9,120	3,922
23010129	70610	00050000010106	03101	10721300	Purchase of 10 Mallet	18,000	14,400	6,192
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. Fire aid box	60,000	48,000	20,640
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Fire extinguisher	55,000	44,000	18,920
23010129	70610	00050000010106	03101	10721300	Purchase of 10 Hand gloves	7,000	5,600	2,408
23010129	70610	00050000010106	03101	10721300	Purchase of 3 No. Gas welding Machine	204,000	163,200	70,176
23010129	70610	00050000010106	03101	10721300	Purchase of 3 No. Arc welding Machine	270,000	216,000	92,880
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Welding goggles	4,000	3,200	1,376
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Mechanical tool box	190,000	152,000	65,360
23010129	70610	00050000010106	03101	10721300	Purchase of 20 Wire brush	16,000	12,800	5,504
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Set of Screws	9,000	7,200	3,096
23010129	70610	00050000010106	03101	10721300	Purchase of 10 No. Set of Allen keys	18,000	14,400	6,192
23010129	70610	00050000010106	03101	10721300	Purchase of 10 No. Set of pliers (assorted)	10,000	8,000	3,440
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. Reams of 3 types of mounting cardboard of design studio	12,000	9,600	4,128
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. Reams of Drawing paper for design studio	16,000	12,800	5,504
23010129	70610	00050000010106	03101	10721300	Purchase of 4 No. of set square for design studio	14,000	11,200	4,816
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No Display board for design studio	30,000	24,000	10,320
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Round board movable design studio	35,000	28,000	12,040
23010129	70610	00050000010106	03101	10721300	Purchase of 20 No. Paint boxes design studio	24,000	19,200	8,256
23010129	70610	00050000010106	03101	10721300	Purchase of 20 No. Tracing wheel of cutting room	36,000	28,800	12,384
23010129	70610	00050000010106	03101	10721300	Purchase of 20 No. French curves cutting room	50,000	40,000	17,200
23010129	70610	00050000010106	03101	10721300	Purchase of 20 No. T-square cutting room	50,000	40,000	17,200
23010129	70610	00050000010106	03101	10721300	Purchase of 20 No. Tape measure cutting room	2,000	1,600	688
23010129	70610	00050000010106	03101	10721300	Purchase of 20 Pinking shears of cutting room	60,000	48,000	20,640
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. Ironing stand of cutting room	16,000	12,800	5,504
23010112	70131	00050000010106	03101	10721300	Purchase of 2 No. Ironing tables of cutting room	50,000	40,000	17,200
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Tool boxes of cutting room	25,000	20,000	8,600
23010129	70610	00050000010106	03101	10721300	Purchase of 20 Scissors of cutting room	20,000	16,000	6,880
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. Fire extinguishers	30,000	24,000	10,320
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. First Aid boxes	18,000	14,400	6,192
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Full length mirror Sewing Room	25,000	20,000	8,600
23010129	70610	00050000010106	03101	10721300	Purchase of 3 No. Body forms of Sewing Room	45,000	36,000	15,480
23010129	70131	00050000010106	03101	10721300	Purchase of 4 No. of Working tables for Sewing room	120,000	96,000	41,280
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. of Wooden storage cupboard for Sewing Room	90,000	72,000	30,960
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. of Pressing iron for Sewing room	40,000	32,000	13,760
23010129	70610	00050000010106	03101	10721300	Purchase of 10 No. Regular scissors fo sewing room	25,000	20,000	8,600
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. Wardrobes for fitting room	80,000	64,000	27,520
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Display cases for fitting room	125,000	100,000	43,000
23010129	70610	00050000010106	03101	10721300	Purchase of 10 No. Marking peas for fitting room	50,000	40,000	17,200
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. Show cases for display room	110,000	88,000	37,840
23010129	70610	00050000010106	03101	10721300	Purchase of 30 No. of Movable donkeys for General workshop	1,350,000	1,080,000	464,400
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. of Mortice machine in Building Technology	1,380,000	1,104,000	474,720

23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. of Tenon saw model EO 11910 in Building Technology	2,165,000		1,732,000	744,760
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Cross cut saw model AT 698 in Building Technology	2,350,000		1,880,000	808,400
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Work bench model At 678 in Building Technology	120,000		96,000	41,280
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Graint pillar drill model AT697 in Building Technology	1,250,000		1,000,000	430,000
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Hand drill in Building Technology	12,000		9,600	4,128
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Band saw in Building Technology	750,000		600,000	258,000
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Two handed arch apparatus model AT676 in Building Technology	350,000		280,000	120,400
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Continuous beam apparatus model AT695 in Building Technology	450,000		360,000	154,800
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Defection of beam apparatus model AT675 in Building Technology	430,000		344,000	147,920
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. of Beading monient & shearing force apparatus model AT694 in Building Technology	470,000		376,000	161,680
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. of Electric beam apparatus model At 674 in Building Technology	1,200,000		960,000	412,800
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Electric deflection of flames model AT693 in Building Technology	1,185,000		948,000	407,640
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Struts building apparatus model AT673 in Building Technology	750,000		600,000	258,000
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Plastic bonding of portial frames AT692 in Building Technology	765,000		612,000	263,160
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Perfect or redundand trusses apparatus model AT672 in Building Technology	385,000		308,000	132,440
23010129	70610	00050000010106	03101	10721300	Purchase of 3 No. B & K sound level Unit Octive filter in Building Technology	420,000		336,000	144,480
23010129	70610	00050000010106	03101	10721300	Purchase of 3 Plammeter model AT690 in Building Technology	350,000		280,000	120,400
23010129	70610	00050000010106	03101	10721300	Purchase of 310 No. Stop watches in Building Technology	248,000		198,400	85,312
23010129	70610	00050000010106	03101	10721300	Purchase of 3 No. Sound meters, 732 BK precision in Building Technology	496,500		397,200	170,796
23010129	70610	00050000010106	03101	10721300	Purchase of 3 No. Day light factor units model AT 669 in Building Technology	1,650,000		1,320,000	567,600
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. Accelerometer for vibration analysis model AT 706 in Building Technology	500,000		400,000	172,000
23010129	70610	00050000010106	03101	10721300	Purchase of 10 No. Consistency limit testing app. AT688 in Building Technology	1,000,000		800,000	344,000
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. compacting core machine AT 668 in Building Technology	650,000		520,000	223,600
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Core penetrometer, SYD - 281 in Building Technology	650,000		520,000	223,600
23010129	70610	00050000010106	03101	10721300	Purchase of 6 No. of Balance moisture analyser, MB45X0.01g Ohaus in Building Technology	4,140,000		3,312,000	1,424,160
23010129	70610	00050000010106	03101	10721300	Purchase of 10 No. Specific gravity test app. Model AT868 in Building Technology	3,800,000		3,040,000	1,307,200
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Le chatelier test app. Model AT705 in Building Technology	1,225,000		980,000	421,400
23010129	70610	00050000010106	03101	10721300	Purchase of 6 No. of Angers and rigs Model AT666 in Building Technology	93,000		74,400	31,992
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. V. B. Consistometre test app. AT685 in Building Technology	485,000		388,000	166,840
23010129	70610	00050000010106	03101	10721300	Purchase of 3 No. Drvina ovens 50L in Building Technology	840,000		672,000	288,960
23010129	70610	00050000010106	03101	10721300	Purchase of 10 No. sample collecting trays and sample containers model AT665 in Building Technology	105,000		84,000	36,120
23010129	70610	00050000010106	03101	10721300	Purchase of 30 No. 150mm cube mulds model AT684 in Building Technology	900,000		720,000	309,600
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. Vicat apparatus model AT703 in Building Technology	440,000		352,000	151,360
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Thermometer 0-36 in Building Technology	2,750		2,200	946
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. of Electronic balances g-2000a metter in Building Technology	80,000		64,000	27,520
23010129	70610	00050000010106	03101	10721300	Purchase of 2 No. Cement lineness app. Model AT702 in Building Technology	360,000		288,000	123,840
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Measuring cylinder 50ml in Building Technology	3,750		3,000	1,290
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Soil hydrometer model E0110429 in Building Technology	150,000		120,000	51,600
23010129	70610	00050000010106	03101	10721300	Purchase of 5 No. Desiccators 300mm	60,000		48,000	20,640
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Curing tank model AT662 in Building Technology	750,000		600,000	258,000
23010129	70610	00050000010106	03101	10721300	Purchase of 4 No. Beam moulds model AT680 in Building Technology	1,000,000		800,000	344,000
23010129	70610	00050000010106	03101	10721300	Purchase of 1 No. Crushing machine model AT661 in Building Technology	850,000		680,000	292,400
23010129	70610	00050000010106	03101	10721300	Cost of Flooring of classroom and glazing of Doors and louvers on the windows	2,000,000		1,600,000	688,000
23010129	70610	00050000010106	03101	10721300	Construction of 1 No. show room and skill acquisition centre with appropriate furnishing	8,000,000		6,400,000	2,752,000
23010129	70610	00050000010106	03101	10721300	Purchase of assorted Trunklings for electrical installation workshop	10,000		8,000	3,440
23010129	70610	00050000010106	03101	10721300	Purchase of 100 No. Jonkeys for painting and decorating	2,304,000		1,843,200	792,576
23010129	70610	00050000010106	03101	10721300	Purchase of 100 No. of easels for painting and decorating	2,304,000		1,843,200	792,576
23010129	70610	00050000010106	03101	10721300	Purchase of 200 No. Hurg brushes pkt for painting and decorating	4,608,000		3,686,400	1,585,152
23010129	70610	00050000010106	03101	10721300	Purchase of 100 No. Siable brushes pkt for painting and decorating	2,304,000		1,843,200	792,576
23010129	70610	00050000010106	03101	10721300	Purchase of 100 No. Artist oil colour pkt for painting and decorating	2,304,000		1,843,200	792,576
23010129	70610	00050000010106	03101	10721300	Purchase of 100 No. Pastel pkt for painting and decorating	2,304,000		1,843,200	792,576
23010129	70131	00050000010106	03101	10721300	Purchase of 3 No. Tracing tables for painting and decorating	50,000		40,000	17,200
23010129	70610	00050000010106	03101	10721300	Purchase of 10 No. Burning torch for painting and decorating	15,000		12,000	5,160
23010129	70610	00050000010106	03101	10721300	Purchase of 10 No. Throwing wheel for painting and decorating	200,000		160,000	68,800
23010113	70460	00110000010102	03101	10721300	COMPUTERS:				
23010113	70460	00110000010102	03101	10721300	COMPUTERS: 1 unit of object oriented Fortran software	6,000		4,800	2,064
23010113	70460	00110000010102	03101	10721300	COMPUTERS: 1 unit of object oriented Java software	6,000		4,800	2,064
23010113	70460	00110000010102	03101	10721300	COMPUTERS: 1 unit of object oriented Cobol software	6,000		4,800	2,064
23010113	70460	00110000010102	03101	10721300	COMPUTERS: 1 unit of C Language software	6,000		4,800	2,064
23010113	70460	00110000010102	03101	10721300	COMPUTERS: 1 unit of Assembler software	6,000		4,800	2,064
23010113	70460	00110000010102	03101	10721300	COMPUTERS: 1 unit of Logo software	6,000		4,800	2,064
23010113	70460	00110000010102	03101	10721300	COMPUTERS: 3 units of Linux, Unix Apple software	6,000		4,800	2,064
23010113	70460	00110000010102	03101	10721300	COMPUTERS: 30 units of 10/100Mb Ethernet Card Networking	195,000		156,000	67,080
23010113	70460	00110000010102	03101	10721300	COMPUTERS: 1 unit of Router (3Gb) Networking	35,000		28,000	12,040
23010113	70460	00110000010102	03101	10721300	COMPUTERS: 1 unit of Network switch (24 ports) Networking	28,000		22,400	9,632
23010113	70460	00110000010102	03101	10721300	COMPUTERS: 1 unit of Backup power (Solar) Networking	3,500		2,800	1,204
23010113	70460	00110000010102	03101	10721300	COMPUTERS: 1 unit of Internet base station	4,000,000		3,200,000	1,376,000
23010113	70460	00110000010102	03101	10721300	COMPUTERS: 1 unit of Internet Hot Spot	2,500,000		2,000,000	860,000
23010113	70460	00110000010102	03101	10721300	COMPUTERS: One Initial subscription	1,000,000		800,000	344,000
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Purchase of 15 No. of Electronic and Computer technician kits	450,000		360,000	154,800
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Purchase of 8 No. of 5 live Microcomputers	240,000		192,000	82,560
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Purchase of 8 No. of 5 dead Microcomputers	160,000		128,000	55,040
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Purchase of 50 No. Computer System for establishing an e-Library	5,000,000		4,000,000	1,720,000
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Purchase of 50 No. Computer tables for establishing an e-Library	500,000		400,000	172,000
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Purchase of 1 No. 5.5KVA Inverter for establishing an e-Library	25,000		20,000	8,600
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Purchase of 1 No. Server Unit for establishing an e-Library	200,000		160,000	68,800
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Purchase of 5 No. cartons of Networking cables for establishing an e-Library	100,000		80,000	34,400
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Purchase of 1 No. carton of Clips for establishing an e-Library	10,000		8,000	3,440

23010113	70460	00110000010102	03101	10721300	COMPUTERS: Purchase of 50 No. LAN sockets for establishing an e-Library	25,000		20,000	8,600
23020101	70941	00110000010102	03101	10721300	Purchase of 20 No. of Insulation pipes for establishing an e-Library	10,000		8,000	3,440
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Purchase of 2 No. Wireless router for establishing an e-Library	50,000		40,000	17,200
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Purchase of 2 No. LAN switch for establishing an e-Library	80,000		64,000	27,520
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Purchase of 6 No. Heavy Duty	510,000		408,000	175,440
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Maintenance fee	250,000		200,000	86,000
23010113	70460	00110000010102	03101	10721300	COMPUTERS: 4MBPS Internet via Microwave from MTN	2,500,000		2,000,000	860,000
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Provision for contingency	10,000		8,000	3,440
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Purchase of 1 No. Micro Computer Model AT671 in in Building Technology	485,000		388,000	166,840
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Printers - Purchase of 2 No. of Laser Jet Printers	60,000		48,000	20,640
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Purchase of 2 No. of Inkjet	40,000		32,000	13,760
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Purchase of 2 No. of pet intrix live and dead	80,000		64,000	27,520
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Purchase of 1 No. Printer for establishing an e-Library	45,000		36,000	15,480
23010113	70460	00110000010102	03101	10721300	COMPUTERS: cost of installation of e-Library	500,000		400,000	172,000
23010113	70131	00110000010102	03101	10721300	COMPUTERS: 10 units of Complete Computer tables	450,000		360,000	154,800
23010112	70131	00050000010106	03101	10721300	CHAIRS:				
23010112	70131	00050000010106	03101	10721300	CHAIRS: Purchase of 50 No. Chairs	200,000		160,000	68,800
23010112	70131	00050000010106	03101	10721300	CHAIRS: Purchase of 3 No. Chairs for establishing of e-Library	30,000		24,000	10,320
23010112	70131	00050000010106	03101	10721300	TABLES: Purchase of 30 No. drawing tables for electrical and electronic engineering	2,500,000		2,000,000	860,000
23010112	70941	00050000010106	03101	10721300	TABLES: Purchase of 3 No. Tables for e-Library	30,000		24,000	10,320
23010112	70131	00030000020106	03101	10721300	SAFES/ FILE CABINETS/ CUPBOARDS:				
23010112	70131	00030000020106	03101	10721300	SAFES/ FILE CABINETS/ CUPBOARDS: Cost of furnishing staff rooms	2,500,000		2,000,000	860,000
23010112	70131	00030000020106	03101	10721300	TELEVISION SETS: Purchase of 4 No. of (TV Black and White) sets of Live 2	60,000		48,000	20,640
23010112	70131	00030000020106	03101	10721300	TELEVISION SETS: Purchase of 4 No. of (TV Black and white) sets of Dead 2	40,000		32,000	13,760
23010112	70131	00030000020106	03101	10721300	TELEVISION SETS: Purchase of 2 No. of TV set colour	40,000		32,000	13,760
23010112	70131	00030000020106	03101	10721300	RADIO SETS: Purchase of 6 No. Amplifiers	240,000		192,000	82,560
23010112	70131	00030000020106	03101	10721300	RADIO SETS: Purchase of 5 No. Microphones	25,000		20,000	8,600
23010112	70131	00030000020106	03101	10721300	RADIO SETS: Purchase of 2 No. of Receivers	24,000		19,200	8,256
23010112	70131	00030000020106	03101	10721300	RADIO SETS: Purchase of 5 No. Player decks	150,000		120,000	51,600
23010112	70131	00030000020106	03101	10721300	RADIO SETS: Purchase of 6 No. Live 3 Radio set	30,000		24,000	10,320
23010112	70131	00030000020106	03101	10721300	RADIO SETS: Purchase of 6 No. Dead 3 Radio set	15,000		12,000	5,160
23010112	70131	00030000020106	03101	10721300	AIR CONDITIONER: Purchase of two unit of 1.5 Hp Split Air Conditioner Clime Model	136,000		108,800	46,784
23010112	70131	00030000020106	03101	10721300	AIR CONDITIONER: Purchase of 4 No. Room Air Conditioners	200,000		160,000	68,800
23020101	70610	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1 No. Classroom and partitioning of the existing classroom	15,000,000		12,000,000	5,160,000
23020101	70610	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1 No. Carpentry Workshop with additional 7 workbenches each mounted with Carpentry vices.	10,000,000		8,000,000	3,440,000
23020101	70610	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1 No. Office for the HOD and other administrative staff of building technology	5,000,000		4,000,000	1,720,000
23020101	70610	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1 No. Standard drawing studio with thirty standard drawing tables	3,000,000		2,400,000	1,032,000
23020107	70610	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: Cost of partitioning of available classroom	1,200,000		960,000	412,800
23020107	70610	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: Cost of design studio, pattern drafting, cutting, sewing and sitting rooms	2,800,000		2,240,000	963,200
23020107	70610	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: Cost of flooring of the classroom for Fashion Design	500,000		400,000	172,000
23020101	70610	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1 No. Office for two staff	2,000,000		1,600,000	688,000
23030106	70610	00050000010104	03101	10721300	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: Repair of dilapidated ceiling, broken walls and louvres and wiring of the existing classroom	1,600,000		1,280,000	550,400
23020107	70460	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: Construction of 1 No. resource centre with 20 functional computers for business administration and management	25,000,000		20,000,000	8,600,000
23030106	70610	00050000010104	03101	10721300	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: Cost of Renovation of 2 No. classrooms (BSU II & III) for Public Administration	7,000,000		5,600,000	2,408,000
23020101	70610	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1 No. block to accommodate all offices of electrical and electronics engineering	15,000,000		12,000,000	5,160,000
23020107	70610	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: Construction of 2 No. classrooms for the programme	8,000,000		6,400,000	2,752,000
23020107	70610	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: Construction of 1 No. block housing hardware & software for computer science	8,000,000		6,400,000	2,752,000
23020101	70610	00030000020104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of 1 No. block to accommodate computer science staff	15,000,000		12,000,000	5,160,000
23020107	70610	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: Construction of 1 No. Painting, Decoration and Blazing Workshop	5,000,000		4,000,000	1,720,000
23020107	70610	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: Construction of 1 No. Laboratory for structure/strength of materials per NBTE minimum requirements	8,000,000		6,400,000	2,752,000
23020101	70610	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: Construction of 1 No. Soil mechanics Lab. Including requisite tools	8,000,000		6,400,000	2,752,000
23020107	70610	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: Construction of 1 No. Electronics/Telecom Laboratory	5,000,000		4,000,000	1,720,000
23020107	70610	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: Construction of 1 No. Power and Machine Laboratory	6,000,000		4,800,000	2,064,000
23020107	70610	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: Construction of 1 No. Mechanical workshop for Electrical/Electronic Engineering	5,000,000		4,000,000	1,720,000
					TOTAL CAPITAL EXPENDITURE	377,045,100	-	301,636,080	129,703,514
								CAPITAL EXPENDITURE	129,703,514

051701900100 COLLEGE OF EDUCATION,KATSINA - ALA														
RECURRENT EXPENDITURE														
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID RESPONSIVE				
21010101	70131	00	02101	10710904	SALARY	1,264,681,214	1,801,407,846	935,864,098	935,864,098					
21020101	70131	00	02101	10710904	NON REGULAR ALLOWANCES	593,909,589	11,428,570	249,311,698	30,000,000					
21030103	70131	00	02101	10710904	DEATH BENEFITS	2,000,000	100,000	1,480,000						
22020101	70131	00	02101	10710904	LOCAL TRAVEL & TRANSPORT: TRAINING	27,200,000	3,585,000	27,200,000	7,180,800					
22020102	70131	00	02101	10710904	LOCAL TRAVEL & TRANSPORT: OTHERS	16,559,120	15,948,900	16,559,120	4,371,608					
22020103	70131	00	02101	10710904	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	12,000,000		12,000,000	3,168,000					
22020201	70131	00	02101	10710904	ELECTRICITY CHARGES	5,364,000	2,994,588	5,364,000	1,416,096					
22020202	70131	00	02101	10710904	TELEPHONE CHARGES	1,040,000		1,040,000	274,560					
22020203	70131	00	02101	10710904	INTERNET ACCESS CHARGES	400,000	474,746	400,000	105,600					
22020204	70131	00	02101	10710904	SATELLITE BROADCASTING ACCESS CHARGES	4,800,000		4,800,000	1,267,200					
22020205	70131	00	02101	10710904	WATER RATES	308,000	183,000	308,000	81,312					
22020206	70131	00	02101	10710904	SEWAGE CHARGES	480,000	150,000	480,000	126,720					
22020210	70131	00	02101	10710904	SOFTWARE CHARGES/ LICENCE RENEWAL	8,226,400		8,226,400	2,171,770					
22020301	70131	00	02101	10710904	OFFICE STATIONERIES/COMPUTER CONSUMABLES	12,160,000	5,920,450	12,160,000	3,210,240					
22020302	70131	00	02101	10710904	BOOKS	616,000	220,000	616,000	162,624					
22020303	70131	00	02101	10710904	NEWSPAPERS	61,600	79,900	61,600	16,262					
22020304	70131	00	02101	10710904	MAGAZINES & PERIODICALS	616,000	54,400	616,000	162,624					
22020305	70131	00	02101	10710904	PRINTING OF NON SECURITY DOCUMENTS	8,800,000	5,738,220	10,000,000	2,640,000					
22020306	70131	00	02101	10710904	PRINTING OF SECURITY DOCUMENTS	4,800,000	5,685,800	4,800,000	1,267,200					
22020307	70131	00	02101	10710904	DRUGS/LABORATORY/MEDICAL SUPPLIES	616,000	285,000	616,000	162,624					
22020308	70131	00	02101	10710904	FIELD & CAMPING MATERIALS SUPPLIES	168,168	105,000	168,168	44,396					
22020309	70131	00	02101	10710904	UNIFORMS & OTHER CLOTHING	924,000	750,000	924,000	243,936					
22020310	70131	00	02101	10710904	TEACHING AIDS / INSTRUCTION MATERIALS	8,932,800	5,583,000	8,932,800	2,358,259					
22020311	70131	00	02101	10710904	FOOD STUFF / CATERING MATERIALS SUPPLIES	996,915	325,600	996,915	263,186					
22020312	70131	00	02101	10710904	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	1,200,000	120,000	600,000	158,400					
22020313	70131	00	02101	10710904	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	1,200,000	150,000	600,000	158,400					
22020401	70131	00	02101	10710904	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,755,520	2,347,200	3,755,520	991,457					
22020402	70131	00	02101	10710904	MAINTENANCE OF OFFICE FURNITURE	1,108,800	1,109,000	1,108,800	292,723					
22020403	70131	00	02101	10710904	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,736,000	4,489,450	7,736,000	2,042,304					
22020404	70131	00	02101	10710904	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,627,200	2,034,500	1,627,200	429,581					
22020405	70131	00	02101	10710904	MAINTENANCE OF PLANTS/GENERATORS	3,079,200	1,617,300	3,079,200	812,909					
22020406	70131	00	02101	10710904	OTHER MAINTENANCE SERVICES	2,367,053	1,684,500	2,367,053	624,902					
22020410	70131	00	02101	10710904	MAINTENANCE OF STREET LIGHTINGS	616,000	-	616,000	162,624					
22020501	70131	00	02101	10710904	LOCAL TRAINING	70,400,000	3,110,000	20,000,000	5,290,000					
22020502	70131	00	02101	10710904	INTERNATIONAL TRAINING :TETFUND	19,200,000	-	10,000,000	2,640,000					
22020601	70131	00	02101	10710904	SECURITY SERVICES	28,800,000	2,595,284	28,800,000	7,603,200					
22020603	70131	00	02101	10710904	RESIDENTIAL RENT	1,848,000	2,085,400	4,000,000	1,056,000					
22020605	70131	00	02101	10710904	CLEANING & FUMIGATION SERVICES	2,464,000	364,000	2,464,000	650,496					
22020701	70131	00	02101	10710904	FINANCIAL CONSULTING	3,080,000	2,365,524	3,080,000	813,120					
22020702	70131	00	02101	10710904	INFORMATION TECHNOLOGY CONSULTING	3,200,000	3,796,846	2,000,000	528,000					
22020703	70131	00	02101	10710904	LEGAL SERVICES	616,000	270,000	616,000	162,624					
22020704	70131	00	02101	10710904	ENGINEERING SERVICES	113,626	-	113,626	29,997					
22020705	70131	00	02101	10710904	ARCHITECTURAL SERVICES	123,200	70,000	123,200	32,525					
22020706	70131	00	02101	10710904	SURVEYING SERVICES	4,000,000	-	4,000,000	1,056,000					
22020801	70131	00	02101	10710904	MOTOR VEHICLE FUEL COST	8,878,480	5,549,050	8,878,480	2,343,919					
22020803	70131	00	02101	10710904	PLANT / GENERATOR FUEL COST	8,962,576	-	8,962,576	2,366,120					
22020806	70131	00	02101	10710904	COOKING GAS/FUEL COST	80,000	-	80,000	21,120					
22020901	70131	00	02101	10710904	BANK CHARGES (OTHER THAN INTEREST)	308,000	-	308,000	81,312					
22020902	70131	00	02101	10710904	INSURANCE PREMIUM	8,000,000	-	8,000,000	2,112,000					
22021001	70131	00	02101	10710904	REFRESHMENT & MEALS	9,600,000	6,237,550	9,600,000	2,534,400					
22021002	70131	00	02101	10710904	HONORARIUM & SITTING ALLOWANCE	9,300,241	6,147,850	9,300,241	2,455,264					
22021003	70131	00	02101	10710904	PUBLICITY & ADVERTISEMENTS	1,848,000	697,000	3,000,000	792,000					
22021004	70131	00	02101	10710904	MEDICAL EXPENSES - LOCAL	616,000	560,000	616,000	162,624					
22021006	70131	00	02101	10710904	POSTAGES & COURIER SERVICES	49,280	8,450	49,280	13,010					
22021007	70131	00	02101	10710904	WELFARE PACKAGES	2,128,000	1,365,000	2,128,000	561,792					
22021008	70131	00	02101	10710904	SUBSCRIPTION TO PROFESSIONAL BODIES	6,355,960	5,948,950	6,355,960	1,677,973					
22021009	70131	00	02101	10710904	SPORTING ACTIVITIES	4,312,000	3,642,000	4,312,000	1,138,368					
22021014	70131	00	02101	10710904	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,920,000	700,000	1,920,000	506,880					
22021021	70131	00	02101	10710904	SPECIAL DAYS/CELEBRATIONS	2,720,000	2,367,000	4,000,000	1,056,000					
22040109	70131	00	02101	10710904	GRANTS TO COMMUNITIES/NGOs	896,000	850,000	1,000,000	264,000					
					TOTAL RECURRENT EXPENDITURE	2,198,168,942	1,923,301,874	1,468,121,934	1,040,171,159					
								PERSONNEL COST	965,864,098					
								OVERHEAD COST	74,307,061					

051701900100 COLLEGE OF EDUCATION, KATSINA - ALA									
CAPITAL EXPENDITURE									
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020
23030106	70610	00050000010104	03101	10710900	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: Lecture theatre permanent site	284,659,569	138,487,036	240,048,000	103,220,640
23030101	70941	00060000010103	02101	10710900	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING: 2 Blocks 4bedroom apartments	88,000,000		36,000,000	15,480,000
23020114	70941	00150000010101	02101	10710900	CONSTRUCTION / PROVISION OF ROADS	2,000,000		4,000,000	1,720,000
23020119	70941	00080000020103	02101	10710900	ZOOS, PARKS & RESERVES			8,000,000	3,440,000
23010128	70610	00060000010105	03101	10710900	SECURITY INSTALLATIONS/ EQUIPMENT	4,000,000		11,200,000	4,816,000
23020103	70941	00140000010102	02101	10710900	CONSTRUCTION / PROVISION OF ELECTRICITY	3,000,000		3,200,000	1,376,000
23020105	70941	00100000010104	02101	10710900	CONSTRUCTION / PROVISION OF WATER FACILITIES			4,800,000	2,064,000
23020116	70941	00090000010103	02101	10710900	CONSTRUCTION / PROVISION OF WATER-WAYS			3,200,000	1,376,000
23020105	70630	00100000010102	03101	10710900	BOREHOLES & OTHER WATER FACILITIES			1,600,000	688,000
23010129	70510	00090000010102	02101	10710900	PURCHASE OF WASTE DISPOSAL EQUIPMENTS			2,400,000	1,032,000
23010119	70421	00010000030106	03101	10710900	POWER PLANTS	500,000		2,400,000	1,032,000
23010105	70451	00150000010104	03101	10710900	PURCHASE OF MOTOR VEHICLES	44,000,000		35,200,000	15,136,000
23010113	70460	00110000010102	03101	10710900	PURCHASE OF COMPUTERS	6,000,000		4,800,000	2,064,000
23010114	70460	00110000010102	03101	10710900	PURCHASE OF PRINTERS	3,000,000	250,000	2,400,000	1,032,000
23010118	70460	00110000010102	03101	10710900	PURCHASE OF SCANNERS; SCANNERS	300,000	60,000	400,000	172,000
23010115	70460	00110000010102	03101	10710900	PURCHASE OF PHOTOCOPIERS	2,000,000		2,400,000	1,032,000
23010112	70131	00030000020106	03101	10710900	PURCHASE OF SHREDDING MACHINES	150,000		120,000	51,600
23010112	70131	00030000020106	03101	10710900	PURCHASE OF CHAIRS	4,000,000		3,200,000	1,376,000
23010112	70941	00030000020106	02101	10710900	PURCHASE OF TABLES	3,000,000		3,200,000	1,376,000
23010112	70131	00030000020106	03101	10710900	PURCHASE OF SAFES/ FILE CABINETS/ CUPBOARDS	1,000,000		4,000,000	1,720,000
23010112	70131	00030000020106	03101	10710900	PURCHASE OF TELEVISION SETS			1,600,000	688,000
23010112	70131	00030000020106	03101	10710900	PURCHASE OF AIR CONDITIONER			4,000,000	1,720,000
23010112	70131	00030000020106	03101	10710900	PURCHASE OF SHELVES			1,600,000	688,000
23010112	70131	00030000020106	03101	10710900	PURCHASE OF CEILING FANS			1,600,000	688,000
23010112	70131	00030000020106	03101	10710900	PURCHASE OF REFRIGERATORS			4,000,000	1,720,000
					TOTAL CAPITAL EXPENDITURE	445,609,569	138,797,036	385,368,000	165,708,240
								CAPITAL EXPENDITURE	165,708,240

051702100100 COLLEGE OF EDUCATION,OJU									
RECURRENT EXPENDITURE									
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020
21010101	70131	00	02101	10731700	SALARY	1,522,203,789	1,806,613,257	1,126,430,804	1,126,430,804
21020101	70131	00	02101	10731700	NON REGULAR ALLOWANCES	260,000,000	870,000	7,400,000	2,000,000
22020101	70131	00	02101	10731700	LOCAL TRAVEL & TRANSPORT: TRAINING	5,600,000	1,265,000	3,000,000	792,000
22020102	70131	00	02101	10731700	LOCAL TRAVEL & TRANSPORT: OTHERS	13,600,000	12,029,300	11,000,000	2,904,000
22020201	70131	00	02101	10731700	ELECTRICITY CHARGES	2,000,000	1,871,721	2,500,000	660,000
22020202	70131	00	02101	10731700	TELEPHONE CHARGES	400,000	10,000	500,000	132,000
22020203	70131	00	02101	10731700	INTERNET ACCESS CHARGES	1,232,000	862,500	1,540,000	406,560
22020205	70131	00	02101	10731700	WATER RATES	184,800	131,900	231,000	60,984
22020206	70131	00	02101	10731700	SEWAGE CHARGES	184,800	15,000	231,000	60,984
22020210	70131	00	02101	10731700	SOFTWARE CHARGES/ LICENCE RENEWAL	308,000	100,000	385,000	101,640
22020301	70131	00	02101	10731700	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,600,000	5,535,800	5,000,000	1,320,000
22020302	70131	00	02101	10731700	BOOKS	4,000,000	1,054,000	4,000,000	1,056,000
22020303	70131	00	02101	10731700	NEWSPAPERS	462,000	254,400	577,500	152,460
22020304	70131	00	02101	10731700	MAGAZINES & PERIODICALS	154,000	-	192,500	50,820
22020305	70131	00	02101	10731700	PRINTING OF NON SECURITY DOCUMENTS	4,800,000	4,616,500	4,000,000	1,056,000
22020306	70131	00	02101	10731700	PRINTING OF SECURITY DOCUMENTS	4,800,000	4,572,408	6,000,000	1,584,000
22020307	70131	00	02101	10731700	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,600,000	-	2,000,000	528,000
22020309	70131	00	02101	10731700	UNIFORMS & OTHER CLOTHING	1,232,000	55,000	1,540,000	406,560
22020310	70131	00	02101	10731700	TEACHING AIDS / INSTRUCTION MATERIALS	2,400,000	160,000	3,000,000	792,000
22020311	70131	00	02101	10731700	FOOD STUFF / CATERING MATERIALS SUPPLIES	616,000	569,800	770,000	203,280
22020312	70131	00	02101	10731700	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	308,000	-	-	-
22020313	70131	00	02101	10731700	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	400,000	-	500,000	132,000
22020401	70131	00	02101	10731700	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	4,000,000	2,210,800	5,000,000	1,320,000
22020402	70131	00	02101	10731700	MAINTENANCE OF OFFICE FURNITURE	2,000,000	451,000	2,500,000	660,000
22020403	70131	00	02101	10731700	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,600,000	1,410,000	2,000,000	528,000
22020404	70131	00	02101	10731700	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	752,500	2,500,000	660,000
22020405	70131	00	02101	10731700	MAINTENANCE OF PLANTS/GENERATORS	2,000,000	189,700	2,500,000	660,000
22020406	70131	00	02101	10731700	OTHER MAINTENANCE SERVICES	1,600,000	1,569,000	2,000,000	528,000
22020410	70131	00	02101	10731700	MAINTENANCE OF STREET LIGHTINGS	160,000	150,000	200,000	52,800
22020411	70131	00	02101	10731700	MAINTENANCE OF COMMUNICATION EQUIPMENT	1,600,000	-	2,000,000	528,000
22020413	70131	00	02101	10731700	MINOR ROAD MAINTENANCE	2,000,000	215,000	2,500,000	660,000
22020501	70131	00	02101	10731700	LOCAL TRAINING	1,600,000	1,385,000	2,000,000	528,000
22020502	70131	00	02101	10731700	INTERNATIONAL TRAINING	4,000,000	-	5,000,000	1,320,000
22020601	70131	00	02101	10731700	SECURITY SERVICES	4,000,000	3,900,000	5,000,000	1,320,000
22020603	70131	00	02101	10731700	RESIDENTIAL RENT	1,600,000	441,000	2,000,000	528,000
22020605	70131	00	02101	10731700	CLEANING & FUMIGATION SERVICES	800,000	598,000	1,000,000	264,000
22020701	70131	00	02101	10731700	FINANCIAL CONSULTING	4,000,000	-	5,000,000	1,320,000
22020702	70131	00	02101	10731700	INFORMATION TECHNOLOGY CONSULTING	4,000,000	310,000	5,000,000	1,320,000
22020703	70131	00	02101	10731700	LEGAL SERVICES	2,400,000	440,000	3,000,000	792,000
22020704	70131	00	02101	10731700	ENGINEERING SERVICES	4,000,000	1,503,658	5,000,000	1,320,000
22020705	70131	00	02101	10731700	ARCHITECTURAL SERVICES	1,600,000	1,510,408	2,000,000	528,000
22020706	70131	00	02101	10731700	SURVEYING SERVICES	1,200,000	100,000	1,500,000	396,000
22020708	70131	00	02101	10731700	MEDICAL CONSULTING	1,600,000	-	2,000,000	528,000
22020801	70131	00	02101	10731700	MOTOR VEHICLE FUEL COST	4,000,000	2,788,700	5,000,000	1,320,000
22020802	70131	00	02101	10731700	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000	412,000	2,500,000	660,000
22020803	70131	00	02101	10731700	PLANT / GENERATOR FUEL COST	1,200,000	1,017,200	1,500,000	396,000
22020901	70131	00	02101	10731700	BANK CHARGES (OTHER THAN INTEREST)	800,000	151,248	1,000,000	264,000
22020902	70131	00	02101	10731700	INSURANCE PREMIUM	8,000,000	-	50,000,000	13,200,000
22021001	70131	00	02101	10731700	REFRESHMENT & MEALS	4,000,000	3,697,180	5,000,000	1,320,000
22021002	70131	00	02101	10731700	HONORARIUM & SITTING ALLOWANCE	12,320,000	11,835,390	15,400,000	4,065,600
22021003	70131	00	02101	10731700	PUBLICITY & ADVERTISEMENTS	1,600,000	1,488,000	2,000,000	528,000
22021004	70131	00	02101	10731700	MEDICAL EXPENSES - LOCAL	2,000,000	285,000	2,500,000	660,000
22021006	70131	00	02101	10731700	POSTAGES & COURIER SERVICES	80,000	75,000	100,000	26,400
22021007	70131	00	02101	10731700	WELFARE PACKAGES	2,800,000	2,514,000	3,500,000	924,000
22021008	70131	00	02101	10731700	SUBSCRIPTION TO PROFESSIONAL BODIES	4,000,000	-	5,000,000	1,320,000
22021009	70131	00	02101	10731700	SPORTING ACTIVITIES	4,000,000	1,530,000	5,000,000	1,320,000
22021014	70131	00	02101	10731700	ANNUAL BUDGET EXPENSES & ADMINISTRATION	708,000	700,000	885,000	233,640
22021021	70131	00	02101	10731700	SPECIAL DAYS/CELEBRATIONS	1,848,000	1,836,000	2,310,000	609,840
22040109	70131	00	02101	10731700	GRANTS TO COMMUNITIES/NGOs	616,000	230,000	1,540,000	406,560
					TOTAL RECURRENT EXPENDITURE	1,929,817,389	1,886,282,369	1,343,732,804	1,183,844,932
								PERSONNEL COST	1,128,430,803.86
								OVERHEAD COST	55,414,128

051702100100 COLLEGE OF EDUCATION,OJU									
CAPITAL EXPENDITURE									
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020
23030106	70443	00050000010104	03101	10731700	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: Renovation of Delapidated Class rooms/Auditorium and staff offices	10,000,000	165,000	20,000,000	8,600,000
23020102	70443	00050000010104	03101	10731700	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: Construction of Male and Female Hostels	20,000,000		40,000,000	17,200,000
23020101	70471	00060000010105	03101	10731700	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of Central Stores	15,000,000		24,000,000	10,320,000
23020114	70443	00150000010104	03101	10731700	CONSTRUCTION / PROVISION OF ROADS: CONSTRUCTION of Access Road	20,000,000		24,000,000	10,320,000
23020101	70540	00060000010103	03101	10731700	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Provision of Security Gadgets for the College	5,000,000		4,000,000	1,720,000
23020101	70540	00060000010103	03101	10731700	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of College Gate	15,000,000	60,000	12,000,000	5,160,000
23020101	70540	00060000010103	03101	10731700	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of perimeter fence at college	10,000,000	60,000	16,000,000	6,880,000
23020103	70640	00140000010104	03101	10731700	ELECTRICITY TRANSMISSION NETWORK: Inter Campus/ Street light(solar Powered)	6,000,000		5,600,000	2,408,000
23020116	70540	00090000010103	03101	10731700	SEWAGE/ DRAINAGE NETWORK: Construction of Culverts and Drainages	10,000,000		24,000,000	10,320,000
23010129	70960	00050000010106	03101	10731700	INDUSTRIAL EQUIPMENT: Purchase of block moulding machine/installation	7,000,000	1,250,000	5,600,000	2,408,000
23010119	70435	00030000020105	03101	10731700	POWER GENERATING SETS: Purchase of 100KVA Generator for the College.	11,000,000		8,800,000	3,784,000
23020127	70460	00140000010104	03101	10731700	BROADCAST AND COMMUNICATION EQUIPMENTS	10,000,000		8,000,000	3,440,000
23010104	70960	00150000010104	03101	10731700	MOTOR CYCLES: Purchase of 4 Corolla Cars for Principal Officers	28,000,000		38,400,000	16,512,000
23010113	70460	00110000010102	03101	10731700	COMPUTERS: For Teaching Aid	30,000,000	30,000,000	24,000,000	10,320,000
23050101	70140	00130000010105	03101	10731700	RESEARCH & DEVELOPMENT: Asset collation Documentation,Revaluation	20,000,000	1,665,000	32,000,000	13,760,000
TOTAL CAPITAL EXPENDITURE						217,000,000	33,200,000	286,400,000	123,152,000
CAPITAL EXPENDITURE								123,152,000	

051705600100 BENUE STATE SCHOLARSHIP BOARD									
RECURRENT EXPENDITURE									
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020
21010101	70131	00	02101	10721300	SALARY	19,225,701	14,921,898	14,227,019	14,227,019
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	6,700,000		6,700,000	1,000,000
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	4,850,000		4,850,000	1,000,000
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	616,000		616,000	203,280
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	385,000		385,000	127,050
22020205	70131	00	02101	10721300	WATER RATES	154,000		154,000	50,820
22020206	70131	00	02101	10721300	SEWAGE CHARGES	77,000		77,000	25,410
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	6,850,000		6,850,000	1,000,000
22020303	70131	00	02101	10721300	NEWSPAPERS	231,000		231,000	76,230
22020306	70131	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	7,310,000		7,310,000	1,000,000
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING	77,000		77,000	25,410
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	7,310,000		7,310,000	1,000,000
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	5,308,000		5,308,000	1,751,640
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	31,766,000		31,766,000	1,000,000
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,462,000		1,462,000	482,460
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	154,000		154,000	50,820
22020501	70131	00	02101	10721300	LOCAL TRAINING	2,310,000		2,310,000	762,300
22020601	70131	00	02101	10721300	SECURITY SERVICES	616,000		616,000	203,280
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	154,000		154,000	50,820
22020702	70131	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	5,540,000		5,540,000	1,000,000
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	1,809,000		1,809,000	596,970
22020802	70131	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	539,000		539,000	177,870
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	642,699		642,699	212,091
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	385,000		385,000	127,050
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	3,850,000		3,850,000	1,270,500
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	385,000		385,000	127,050
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	462,000		462,000	152,460
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	61,600		61,600	20,328
22021007	70131	00	02101	10721300	WELFARE PACKAGES	385,000		385,000	127,050
22040102	70131	00	02101	10721300	To Student Financing	217,500,000		217,500,000	30,000,000
					TOTAL RECURRENT EXPENDITURE	327,115,000	14,921,898	322,116,318	57,847,907
								PERSONNEL COST	14,227,019
								OVERHEAD COST	43,620,889

051705400100 BENUE STATE TEACHING SERVICE BOARD (TSB)										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70922	00	02101	10721300	SALARY	7,374,153.017	7,008,971.621	5,456,873.233	7,156,873.232	
22020101	70922	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	4,598,000	-	5,057,800	1,335,259	
22020102	70922	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	9,998,230	1,278,500	10,998,053	2,903,486	
22020201	70922	00	02101	10721300	ELECTRICITY CHARGES	1,210,000	167,000	1,331,000	351,384	
22020203	70922	00	02101	10721300	INTERNET ACCESS CHARGES	605,000	300,000	665,500	175,692	
22020205	70922	00	02101	10721300	WATER RATES	550,000	250,000	605,000	159,720	
22020206	70922	00	02101	10721300	SEWAGE CHARGES	495,000	-	544,500	143,748	
22020301	70922	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	4,115,980	333,450	4,527,578	1,195,281	
22020302	70922	00	02101	10721300	BOOKS	99,946	3,000	109,940	29,024	
22020303	70922	00	02101	10721300	NEWSPAPERS	21,780	-	23,958	6,325	
22020304	70922	00	02101	10721300	MAGAZINES & PERIODICALS	24,200	-	26,620	7,028	
22020305	70922	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	605,000	575,000	665,500	175,692	
22020306	70922	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	605,000	605,000	665,500	175,692	
22020308	70922	00	02101	10721300	FIELD & CAMPING MATERIALS SUPPLIES	605,000	-	605,000	159,720	
22020401	70922	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,815,000.00	351,300	1,996,500	527,076	
22020402	70922	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	2,964,500.00	2,000	3,260,950	860,891	
22020403	70922	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	66,000,000.00	212,400	20,000,000	1,600,000	
22020404	70922	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,500,400.00	-	-	-	
22020405	70922	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	726,000.00	-	500,000	132,000	
22020501	70922	00	02101	10721300	LOCAL TRAINING	11,000,000.00	4,750,286	7,000,000	1,848,000	
22020601	70922	00	02101	10721300	SECURITY SERVICES	605,000.00	410,000	665,500	175,692	
22020605	70922	00	02101	10721300	CLEANING & FUMIGATION SERVICES	544,500.00	128,000	598,950	158,123	
22020702	70922	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	847,000.00	-	931,700	245,969	
22020801	70922	00	02101	10721300	MOTOR VEHICLE FUEL COST	7,871,050.00	300,000	3,000,000	792,000	
22020802	70922	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	242,000.00	904,000	266,200	70,277	
22020803	70922	00	02101	10721300	PLANT / GENERATOR FUEL COST	1,512,500.00	-	1,663,750	439,230	
22020901	70922	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	544,500.00	600,000	598,950	158,123	
22021001	70922	00	02101	10721300	REFRESHMENT & MEALS	1,815,000.00	71,216	1,996,500	527,076	
22021002	70922	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	6,050,000.00	1,518,000	3,300,000	871,200	
22021003	70922	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	3,630,000.00	570,000	3,993,000	1,054,152	
22021004	70922	00	02101	10721300	MEDICAL EXPENSES - LOCAL	3,630,000.00	755,000	3,993,000	1,054,152	
22021006	70922	00	02101	10721300	POSTAGES & COURIER SERVICES	375,100.00	-	412,610	108,929	
22021007	70922	00	02101	10721300	WELFARE PACKAGES	665,500.00	-	732,050	193,261	
22021009	70922	00	02101	10721300	SPORTING ACTIVITIES	11,000,000.00	6,450,000	8,000,000	2,112,000	
22021010	70922	00	02101	10721300	DIRECT TEACHING & LABORATORY COST	-	200,000	-	-	
TOTAL RECURRENT EXPENDITURE						7,521,024,203.00	7,029,705,772.59	5,545,608,841.58	7,176,619,433.06	
								PERSONNEL COST	7,156,873,232	
								OVERHEAD COST	19,746,201	

051705400100 BENUE STATE TEACHING SERVICE BOARD (TSB)										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23030121	70922	00060000010103	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of 5-Office Blocks Qrts	48,600,000		20,000,000	8,600,000	
23010113	70460	00110000010102	03101	10721300	PURCHASE OF COMPUTERS	400,000		320,000	137,600	
23010114	70460	00110000010102	03101	10721300	PURCHASE OF PRINTERS	100,000		80,000	34,400	
23010115	70460	00110000010102	03101	10721300	PURCHASE OF PHOTOCOPIERS	150,000		120,000	51,600	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF CHAIRS	300,000		240,000	103,200	
23010112	70922	00030000020106	02101	10721300	PURCHASE OF TABLES	400,000		320,000	137,600	
23010112	70131	00030000020106	03101	10721300	PURCHASE OF SAFES/ FILE CABINETS/ CUPBOARDS	50,000		40,000	17,200	
					TOTAL CAPITAL EXPENDITURE	50,000,000	-	21,120,000	9,081,600	
								CAPITAL EXPENDITURE	9,081,600	

051702100100 BENUE STATE UNIVERSITY (BSU)										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY	3,659,734.479	3,696,701.488	2,708,203.514	3,708,203.514	
21010102	70131	00	02101	10721300	OVER TIME PAYMENTS	10,000.000	6,964.800	11,100.000	11,100.000	
21020101	70131	00	02101	10721300	NON REGULAR ALLOWANCES	703,928.382	12,135.000	148,000.000	148,000.000	
21020201	70131	00	02101	10721300	NHIS CONTRIBUTION	151,132.678		37,000.000	37,000.000	
21020202	70131	00	02101	10721300	CONTRIBUTORY PENSION (EMPLOYERS)	241,812.284		103,600.000	103,594.324	
21020203	70131	00	02101	10721300	GROUP LIFE INSURANCE	80,000.000	8,531.250	14,800.000	14,800.000	
21030101	70131	00	02101	10721300	GRATUITY	55,700.620	4,465.735	41,218.459	41,218.459	
21030102	70131	00	02101	10721300	PENSION	67,000.210		49,580.155	10,000.000	
21030103	70131	00	02101	10721300	DEATH BENEFITS	35,000.000		25,900.000	25,900.000	
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	90,091.994	23,354.775	50,000.000	13,365.000	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	8,000.000	40,323.275	15,000.000	4,009.500	
22020103	70131	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	8,000.000	26,772.751	15,000.000	4,009.500	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	72,000.000	56,551.580	72,000.000	19,245.600	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	5,600.000	3,097.714	5,600.000	1,496.880	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	7,200.000	3,757.960	7,200.000	1,924.560	
22020205	70131	00	02101	10721300	WATER RATES	4,000.000	4,570.300	6,000.000	1,603.800	
22020210	70131	00	02101	10721300	SOFTWARE CHARGES/ LICENCE RENEWAL	24,000.000	663.264	25,000.000	6,682.500	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	67,098.159	65,153.278	70,000.000	18,711.000	
22020302	70131	00	02101	10721300	BOOKS	16,000.000	8,333.850	16,000.000	4,276.800	
22020303	70131	00	02101	10721300	NEWSPAPERS	1,801.600	1,487.450	2,000.000	534.600	
22020304	70131	00	02101	10721300	MAGAZINES & PERIODICALS	1,200.000	687.950	1,500.000	400.950	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	37,718.683	74,197.300	40,000.000	10,692.000	
22020306	70131	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	12,000.000	-	15,000.000	4,009.500	
22020307	70131	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES	18,111.540	3,462.175	20,000.000	5,346.000	
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING	8,000.000	8,050.000	10,000.000	2,673.000	
22020310	70131	00	02101	10721300	TEACHING AIDS / INSTRUCTION MATERIALS	9,131.236	703.686	10,000.000	2,673.000	
22020311	70131	00	02101	10721300	FOOD STUFF / CATERING MATERIALS SUPPLIES	5,200.000	-	8,000.000	2,138.400	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	28,000.000	20,878.682	30,000.000	8,019.000	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	4,000.000	4,024.300	5,000.000	1,336.500	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	64,000.000	13,656.365	30,000.000	8,019.000	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	8,000.000	7,607.130	10,000.000	2,673.000	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	8,000.000	5,617.200	10,000.000	2,673.000	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	46,400.000	37,530.630	20,000.000	5,346.000	
22020413	70131	00	02101	10721300	MINOR ROAD MAINTENANCE	4,000.000	7,129.992	5,000.000	1,336.500	
22020501	70131	00	02101	10721300	LOCAL TRAINING	8,000.000	22,033.650	40,000.000	10,692.000	
22020601	70131	00	02101	10721300	SECURITY SERVICES	16,000.000	7,974.907	16,000.000	4,276.800	
22020602	70131	00	02101	10721300	OFFICE RENT	6,265.600	7,104.000	7,000.000	1,871.100	
22020603	70131	00	02101	10721300	RESIDENTIAL RENT		160.818		-	
22020604	70131	00	02101	10721300	SECURITY VOTE (INCLUDING OPERATIONS)	2,880.000		3,000.000	801.900	
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	32,000.000	29,455.108	20,000.000	5,346.000	
22020701	70131	00	02101	10721300	FINANCIAL CONSULTING	16,000.000	5,624.755	16,000.000	4,276.800	
22020703	70131	00	02101	10721300	LEGAL SERVICES	24,000.000	14,390.000	30,000.000	8,019.000	
22020705	70131	00	02101	10721300	ARCHITECTURAL SERVICES	4,000.000		5,000.000	1,336.500	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	32,000.000	20,875.496	50,000.000	13,365.000	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	40,000.000	16,211.090	45,000.000	12,028.500	
22020806	70131	00	02101	10721300	COOKING GAS/FUEL COST	1,200.000		1,500.000	400.950	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	800.000	945.622	1,000.000	267.300	
22020902	70131	00	02101	10721300	INSURANCE PREMIUM	56,000.000	1,258.250	30,000.000	2,430.000	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	12,000.000	6,599.250	15,000.000	4,009.500	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	72,000.000	31,705.855	60,000.000	16,038.000	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	9,600.000	8,130.833	15,000.000	4,009.500	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	4,000.000	30.000	10,000.000	2,673.000	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	2,800.000	2,583.717	3,500.000	935.550	
22021007	70131	00	02101	10721300	WELFARE PACKAGES	123,200.000	43,171.005	154,000.000	39,549.876	
22021008	70131	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	16,000.000	5,825.700	20,000.000	5,346.000	
22021009	70131	00	02101	10721300	SPORTING ACTIVITIES	12,000.000	4,790.400	15,000.000	4,009.500	
22021010	70131	00	02101	10721300	DIRECT TEACHING & LABORATORY COST	162,400.000	19,224.223	162,000.000	24,300.000	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,600.000		2,000.000	534.600	
22021015	70131	00	02101	10721300	MEDICAL EXPENSES INTERNATIONAL:	8,000.000		8,000.000	2,138.400	
22021021	70131	00	02101	10721300	SPECIAL DAYS CEREBRATIONS: Convocation/matriculation	960.000	15,861.980	20,000.000	5,346.000	
23050101	70131	00	02101	10721300	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	16,000.000		25,000.000	1,620.000	
					TOTAL RECURRENT EXPENDITURE	6,241,567.465	4,410,366.438	4,411,702.129	4,408,633.663	
								PERSONNEL COST	4,099,821.973	
								OVERHEAD COST	308,811.690	

051702100100 BENUE STATE UNIVERSITY (BSU)										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23030121	70980	00060000010103	10101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitaion of 5 OFFICE	420,000,000	10,845,188	20,000,000	8,600,000	
23030101	70980	00060000010103	10101	10721300	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING: REHABILITAION OF 5 BLOCKS	25,000,000		10,000,000	4,300,000	
23020114	70980	00150000010104	10101	10721300	CONSTRUCTION / PROVISION OF ROADS	30,000,000	2,582,010	10,000,000	4,300,000	
23020116	70980	00150000030101	10101	10721300	CONSTRUCTION / PROVISION OF WATER-WAYS	20,000,000		10,000,000	4,300,000	
23010129	70510	00090000010102	10101	10721300	WASTE DISPOSAL EQUIPMENTS	20,000,000		10,000,000	4,300,000	
23010119	70435	00030000020105	03101	10721300	POWER GENERATING SETS	15,000,000	2,780,300	12,500,000	5,375,000	
23020127	70980	00110000010102	10101	10721300	BROADCAST AND COMMUNICATION EQUIPMENT	20,000,000		10,000,000	4,300,000	
23010105	70451	00150000010104	03101	10721300	MOTOR VEHICLES	90,000,000	44,237,560	90,000,000	38,700,000	
23010113	70460	00110000010102	03101	10721300	COMPUTERS	15,000,000	4,064,457	15,000,000	6,450,000	
23010114	70460	00110000010102	03101	10721300	PRINTERS	2,000,000	262,300	5,000,000	2,150,000	
23010115	70460	00110000010102	03101	10721300	PHOTOCOPIERS	3,000,000	807,400	5,000,000	2,150,000	
23010112	70131	00030000020106	03101	10721300	CHAIRS	5,000,000	4,500,000	7,000,000	3,010,000	
23010112	70980	00030000020106	10101	10721300	TABLES	5,000,000	4,800,000	7,000,000	3,010,000	
23010112	70131	00030000020106	03101	10721300	SAFES/ FILE CABINETS/ CUPBOARDS	2,000,000	700,000	3,000,000	1,290,000	
23010112	70131	00030000020106	03101	10721300	TELEVISION SETS	1,500,000	830,740	1,500,000	645,000	
23010112	70131	00030000020106	03101	10721300	AIR CONDITIONER	3,000,000	2,850,000	5,000,000	2,150,000	
23010112	70131	00030000020106	03101	10721300	SHELVES	1,000,000	700,000	2,000,000	860,000	
23010112	70131	00030000020106	03101	10721300	CEILING FANS	500,000	350,000	15,000,000	6,450,000	
23010112	70131	00030000020106	03101	10721300	REFRIDGERATORS	1,500,000	1,200,000	2,000,000	860,000	
23020106	70740	00040000030102	03101	10721300	LABORATORY/MEDICAL EQUIPMENTS	5,000,000		10,000,000	4,300,000	
					TOTAL CAPITAL EXPENDITURE	684,500,000	81,509,955	250,000,000	107,500,000	
								CAPITAL EXPENDITURE	107,500,000	

051700900100 BENUE STATE EXAMINATION BOARD										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY	68,299,313	56,832,259	50,541,492	50,541,492	
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	244,300	1,500,000	400,950	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS			3,500,000	935,550	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	1,000,000	370,600	500,000	133,650	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	2,000,000		1,500,000	400,950	
22020205	70131	00	02101	10721300	WATER RATES	200,000	143,300	200,000	53,460	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,378,000	4,045,500	3,000,000	801,900	
22020303	70131	00	02101	10721300	NEWSPAPERS	100,000	36,800	100,000	26,730	
22020304	70131	00	02101	10721300	MAGAZINES & PERIODICALS	200,000	5,200	200,000	53,460	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	2,000,000	175,000	2,000,000	534,600	
22020306	70131	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	1,360,000		1,360,000	363,528	
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING	1,500,000		1,000,000	267,300	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,389,600	3,179,600	5,000,000	1,336,500	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	1,500,000	1,345,200	1,000,000	267,300	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	50,000,000	1,231,700	2,000,000	534,600	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000	206,000	1,000,000	267,300	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	1,500,000	768,750	1,500,000	400,950	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	2,580,000	3,977,200	6,000,000	1,603,800	
22020501	70131	00	02101	10721300	LOCAL TRAINING	1,500,000	1,335,000	1,500,000	400,950	
22020601	70131	00	02101	10721300	SECURITY SERVICES	360,000	9,835,205	1,000,000	267,300	
22020604	70131	00	02101	10721300	SECURITY VOTE (INCLUDING OPERATIONS)	86,804,924	186,885,126	130,000,000	34,749,000	
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	1,000,000	-	1,000,000	267,300	
22020701	70131	00	02101	10721300	FINANCIAL CONSULTING	58,917,500	37,032,500	55,000,000	14,701,500	
22020709	70131	00	02101	10721300	AUDITING OF ACCOUNTS			3,000,000	801,900	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	3,600,000	1,456,650	3,000,000	801,900	
22020802	70131	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000	-	3,000,000	801,900	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST			2,000,000	534,600	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	150,000	228,859	350,000	93,555	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	1,000,000	2,725,500	2,000,000	534,600	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	1,000,000	-	1,000,000	267,300	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	500,000	380,000	500,000	133,650	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	1,500,000		1,000,000	267,300	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	5,300		5,000	1,337	
22021007	70131	00	02101	10721300	WELFARE PACKAGES	20,000,000	5,810,000	6,000,000	1,603,800	
					TOTAL RECURRENT EXPENDITURE	322,344,637	318,250,249	292,256,492	115,151,911	
								PERSONNEL COST	50,541,492	
								OVERHEAD COST	64,610,420	

051702100200 COLLEGE OF HEALTH SCIENCE, BENUE STATE UNIVERSITY										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	Remark
21010101	70131	00	02101	10721300	SALARY	1,038,598,840	934,739,956	768,563,142	768,563,142	
21020101	70131	00	02101	10721300	NON REGULAR ALLOWANCES	191,096,168	18,415,043	37,000,000	37,000,000	
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	4,166,880	4,573,000	8,333,760	2,227,614	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	5,420,000	7,351,500	8,605,140	2,300,154	
22020103	70131	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,600,000	2,400,000	1,600,000	427,680	
22020104	70131	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,200,000	1,098,000	1,200,000	320,760	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	16,080,000	15,518,931	18,180,000	4,859,514	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	745,360	209,800	250,000	66,825	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	1,078,000	-	1,078,000	288,149	
22020204	70131	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	616,000	562,500	882,900	235,999	
22020205	70131	00	02101	10721300	WATER RATES	2,000,000	251,000	600,000	160,380	
22020206	70131	00	02101	10721300	SEWAGE CHARGES	3,696,000	817,200	2,000,000	534,600	
22020210	70131	00	02101	10721300	SOFTWARE CHARGES/ LICENCE RENEWAL	616,000	-	1,500,000	400,950	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,080,000	3,004,650	4,000,000	1,069,200	
22020302	70131	00	02101	10721300	BOOKS	1,540,000	846,995	3,000,000	801,900	
22020303	70131	00	02101	10721300	NEWSPAPERS	160,000	150,000	160,000	42,768	
22020304	70131	00	02101	10721300	MAGAZINES & PERIODICALS	160,000	120,000	160,000	42,768	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	1,600,000	1,583,825	2,500,000	668,250	
22020306	70131	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	800,000	-	800,000	213,840	
22020307	70131	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,400,000	1,081,580	4,000,000	1,069,200	
22020308	70131	00	02101	10721300	FIELD & CAMPING MATERIALS SUPPLIES	108,000	-	108,000	28,868	
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING	739,200	9,000	739,200	197,588	
22020310	70131	00	02101	10721300	TEACHING AIDS / INSTRUCTION MATERIALS	3,080,000	1,003,400	3,080,000	823,284	
22020312	70131	00	02101	10721300	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	80,000	-	60,000	16,038	
22020313	70131	00	02101	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	200,000	-	200,000	53,460	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000	753,600	2,000,000	534,600	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	1,200,000	382,783	1,200,000	320,760	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,880,000	2,954,493	3,880,000	1,037,124	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	1,818,750	2,000,000	534,600	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	2,772,000	1,282,200	2,772,000	740,956	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	2,464,000	1,146,810	2,464,000	658,627	
22020410	70131	00	02101	10721300	MAINTENANCE OF STREET LIGHTINGS	800,000	90,000	800,000	213,840	
22020411	70131	00	02101	10721300	MAINTENANCE OF COMMUNICATION EQUIPMENT	200,000	-	200,000	53,460	
22020412	70131	00	02101	10721300	MAINTENANCE OF MARKETS/PUBLIC PLACES	616,000	-	400,000	106,920	
22020501	70131	00	02101	10721300	LOCAL TRAINING	6,000,000	7,577,900	12,000,000	3,207,600	
22020502	70131	00	02101	10721300	INTERNATIONAL TRAINING	6,800,000	7,679,600	12,000,000	3,207,600	
22020601	70131	00	02101	10721300	SECURITY SERVICES	1,600,000	1,253,800	1,600,000	427,680	
22020604	70131	00	02101	10721300	SECURITY VOTE (INCLUDING OPERATIONS)	800,000	-	800,000	213,840	
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	11,520,000	11,277,460	12,500,000	3,341,250	
22020701	70131	00	02101	10721300	FINANCIAL CONSULTING	648,000	-	648,000	173,210	
22020702	70131	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	216,000	-	1,500,000	400,950	
22020703	70131	00	02101	10721300	LEGAL SERVICES	616,000	590,408	616,000	164,657	
22020704	70131	00	02101	10721300	ENGINEERING SERVICES	400,000	-	400,000	106,920	
22020705	70131	00	02101	10721300	ARCHITECTURAL SERVICES	400,000	250,000	400,000	106,920	
22020709	70131	00	02101	10721300	AUDITING OF ACCOUNTS	2,000,000	950,000	2,000,000	534,600	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	3,696,000	3,488,500	3,696,000	987,941	
22020802	70131	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	120,000	80,000	120,000	32,076	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	7,392,000	4,240,250	5,000,000	1,336,500	
22020806	70131	00	02101	10721300	COOKING GAS/FUEL COST	184,800	-	184,800	49,397	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	524,000	126,959	300,000	80,190	
22020902	70131	00	02101	10721300	INSURANCE PREMIUM	1,540,000	-	1,540,000	411,642	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	4,000,000	3,952,010	6,854,720	1,832,267	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	22,400,000	31,316,800	28,400,000	7,591,320	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	524,000	444,000	300,000	80,190	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	616,000	-	616,000	164,657	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	172,480	24,000	172,480	46,104	
22021007	70131	00	02101	10721300	WELFARE PACKAGES	2,400,000	1,383,300	2,400,000	641,520	
22021008	70131	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	2,832,000	202,800	2,832,000	756,994	
22021009	70131	00	02101	10721300	SPORTING ACTIVITIES	524,000	-	524,000	140,665	
22021010	70131	00	02101	10721300	DIRECT TEACHING & LABORATORY COST	6,160,000	2,900,000	3,000,000	801,900	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,600,000	1,616,000	2,000,000	534,600	
22021019	70131	00	02101	10721300	MEDICAL EXPENSES- INTERNATIONAL	1,200,000	1,167,800	1,200,000	320,760	
22021021	70131	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	1,600,000	1,213,000	1,600,000	427,680	
22040109	70131	00	02101	10721300	GRANTS TO COMMUNITIES/NGOs	200,000	20,000	200,000	53,460	
					TOTAL RECURRENT EXPENDITURE	1,385,477,728	1,083,918,603	989,720,142	854,788,308	
								PERSONNEL COST	805,563,142	
								OVERHEAD COST	49,225,166	

051702100200 COLLEGE OF HEALTH SCIENCE, BENUE STATE UNIVERSITY										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Proposed 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID REPOSIVE
23020102	70942	00060000010103	03101	10721300	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: (Provost's Residence/Student's Hostel)		-	38,451,783	16,534,267	
23010128	70942	00030000020106	03101	10721300	SECURITY INSTALLATIONS/ EQUIPMENT	2,500,000	1,063,750	2,500,000	1,075,000	
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK	3,150,000	2,758,144	3,150,000	1,354,500	
23020105	70630	00100000010104	03101	10721300	WATER DISTRIBUTION NETWORK	1,500,000	539,700	1,500,000	645,000	
23020116	70540	00090000010103	03101	10721300	SEWAGE/ DRAINAGE NETWORK	1,500,000	-	1,500,000	645,000	
23020127	70460	00140000010104	03101	10721300	SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)	1,500,000	-	1,500,000	645,000	
23020105	70630	00100000010102	03101	10721300	BOREHOLES & OTHER WATER FACILITIES	2,500,000	334,000	2,500,000	1,075,000	
23010129	70510	00090000010102	03101	10721300	WASTE DISPOSAL EQUIPMENTS	500,000	-	500,000	215,000	
23010119	70421	00010000030106	03101	10721300	POWER PLANTS	30,000,000	-	-	-	
23010119	70435	00030000020105	03101	10721300	POWER GENERATING SETS	1,500,000	379,000	1,500,000	645,000	
23010105	70451	00150000010104	03101	10721300	MOTOR VEHICLES: To be purchased from IGR		-	50,000,000	21,500,000	
23010113	70460	00110000010102	03101	10721300	COMPUTERS	5,250,000	448,500	5,250,000	2,257,500	
23010114	70460	00110000010102	03101	10721300	PRINTERS	1,500,000	149,000	1,500,000	645,000	
23010118	70460	00110000010102	03101	10721300	PURCHASE OF SCANNERS: SCANNERS	500,000	-	300,000	129,000	
23010115	70460	00110000010102	03101	10721300	PHOTOCOPIERS	2,000,000	127,000	2,200,000	948,000	
23020127	70460	00110000010102	03101	10721300	PROJECTORS	1,000,000	76,000	1,000,000	430,000	
23010117	70460	00110000010102	03101	10721300	BINDING EQUIPMENT	100,000	-	100,000	43,000	
23010112	70131	00030000020106	03101	10721300	CHAIRS	3,500,000	1,299,200	3,500,000	1,505,000	
23010112	70942	00030000020106	03101	10721300	TABLES	3,500,000	1,809,000	3,500,000	1,505,000	
23010112	70131	00030000020106	03101	10721300	SAFES/ FILE CABINETS/ CUPBOARDS	6,500,000	1,131,400	6,500,000	2,795,000	
23010112	70131	00030000020106	03101	10721300	TELEVISION SETS	2,500,000	-	2,500,000	1,075,000	
23010112	70131	00030000020106	03101	10721300	RADIO SETS	25,000	-	25,000	10,750	
23010112	70131	00030000020106	03101	10721300	AIR CONDITIONER	3,500,000	2,176,000	3,500,000	1,505,000	
23010112	70131	00030000020106	03101	10721300	STOOLS	200,000	-	200,000	86,000	
23010112	70131	00030000020106	03101	10721300	SHELVES	2,500,000	-	2,500,000	1,075,000	
23010112	70131	00030000020106	03101	10721300	CEILING FANS	500,000	56,500	500,000	215,000	
23010112	70131	00030000020106	03101	10721300	REFRIDGERATORS	2,500,000	165,000	2,464,644	1,059,797	
23020106	70740	00040000030102	03101	10721300	LABORATORY/MEDICAL EQUIPMENTS	3,500,000	-	3,500,000	1,505,000	
23020101	70942	00060000010103	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Ware House/Auditorium/Provost Lodge	10,000,000	18,690,434	5,000,000	2,150,000	
					TOTAL CAPITAL EXPENDITURE	93,725,000	31,202,628	147,141,427	63,270,813	
								CAPITAL EXPENDITURE	63,270,813	

051700300100 BENUE STATE UNIVERSAL BASIC EDUCATION,SUBEB										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID REPOSIVE
21010101	70131	00	02101	10721300	SALARY	441,473,434	152,814,187	326,690,341	326,690,341	
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	7,700,000	574,000	7,700,000	810,000	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000	5,510,644	15,000,000	8,100,000	
22020103	70133	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	10,000,000		5,000,000	4,050,000	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	4,800,000	1,108,722	3,000,000	2,430,000	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	385,000		50,000	40,500	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	2,310,000		2,000,000	810,000	
22020205	70133	00	02101	10721300	WATER RATES	770,000		100,000	81,000	
22020206	70133	00	02101	10721300	SEWAGE CHARGES	192,500		100,000	81,000	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	10,000,000		3,000,000	2,430,000	
22020302	70133	00	02101	10721300	BOOKS	5,540,000		5,540,000	810,000	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS			10,000	8,100	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	40,850,000	6,325,000	20,000,000	10,530,000	
22020310	70133	00	02101	10721300	TEACHING AIDS / INSTRUCTION MATERIALS	200,000,000	13,236,250	50,000,000	20,250,000	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	30,000,000	10,572,856	20,000,000	16,200,000	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	1,135,000		300,000	243,000	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,700,000	6,483,145	15,000,000	12,150,000	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000,000	9,928,000	30,000,000	24,300,000	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	1,540,000	1,125,850	1,540,000	1,247,400	
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES	255,000	65,000	255,000	206,550	
22020501	70133	00	02101	10721300	LOCAL TRAINING	150,700,000	3,000,000	50,000,000	8,100,000	
22020502	70133	00	02101	10721300	INTERNATIONAL TRAINING	10,000,000		5,000,000	4,050,000	
22020602	70133	00	02101	10721300	OFFICE RENT	1,925,000		1,925,000	405,000	
22020603	70133	00	02101	10721300	RESIDENTIAL RENT	385,000		385,000	311,850	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	385,000		385,000	311,850	
22020701	70133	00	02101	10721300	FINANCIAL CONSULTING	3,850,000	3,000,000	3,000,000	2,430,000	
22020702	70133	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	3,850,000		1,000,000	810,000	
22020703	70133	00	02101	10721300	LEGAL SERVICES	3,850,000	2,156,200	3,850,000	3,118,500	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	10,000,000	767,000	3,000,000	1,620,000	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	10,000,000	3,750,000	8,000,000	6,480,000	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	1,155,000	476,734	1,155,000	935,550	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	10,000,000	5,498,940	10,000,000	8,100,000	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	30,000,000	700,000	30,000,000	1,134,000	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	15,000,000	180,000	15,000,000	810,000	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	5,000,000		3,000,000	1,620,000	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	15,000,000		15,000,000	2,430,000	
22021008	70133	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	500,000		500,000	405,000	
22021009	70133	00	02101	10721300	SPORTING ACTIVITIES	15,000,000		10,000,000	1,620,000	
22021010	70133	00	02101	10721300	DIRECT TEACHING & LABORATORY COST	14,000,000		5,000,000	810,000	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION			1,000,000	810,000	
22021021	70133	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS			4,500,000	810,000	
					TOTAL RECURRENT EXPENDITURE	1,208,250,934	227,272,528	676,985,341	478,589,641	
								PERSONNEL COST	326,690,341	
								OVERHEAD COST	151,899,300	

051700300100 BENU STATE UNIVERSAL BASIC EDUCATION,SUBEB										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020105	70630	00100000010102	03101	10730100	BOREHOLES & OTHER WATER FACILITIES: 6-ADO LGEA	14,400,000		11,520,000	11,520,000	
23020105	70630	00100000010102	03101	10730200	BOREHOLES & OTHER WATER FACILITIES: 5-AGATU LGEA	12,000,000		9,600,000	9,600,000	
23020105	70630	00100000010102	03101	10730300	BOREHOLES & OTHER WATER FACILITIES: 5-APA LGEA	12,000,000		9,600,000	9,600,000	
23020105	70630	00100000010102	03101	10720400	BOREHOLES & OTHER WATER FACILITIES: 5-BURUKU	12,000,000		9,600,000	9,600,000	
23020105	70630	00100000010102	03101	10720500	BOREHOLES & OTHER WATER FACILITIES: 6-GBOKO LGEA	14,400,000		11,520,000	11,520,000	
23020105	70630	00100000010102	03101	10720600	BOREHOLES & OTHER WATER FACILITIES: 6-GUMA LGEA	14,400,000		11,520,000	11,520,000	
23020105	70630	00100000010102	03101	10720700	BOREHOLES & OTHER WATER FACILITIES: 5-GWER/E	12,000,000		9,600,000	9,600,000	
23020105	70630	00100000010102	03101	10720800	BOREHOLES & OTHER WATER FACILITIES: 5-GWER/W	12,000,000		9,600,000	9,600,000	
23020105	70630	00100000010102	03101	10710900	BOREHOLES & OTHER WATER FACILITIES: 6-K/ALA LGEA	14,400,000		11,520,000	11,520,000	
23020105	70630	00100000010102	03101	10711000	BOREHOLES & OTHER WATER FACILITIES: 5-KONSHISHA	12,000,000		9,600,000	9,600,000	
23020105	70630	00100000010102	03101	10711100	BOREHOLES & OTHER WATER FACILITIES: 7-KWANDE	16,800,000		13,440,000	13,440,000	
23020105	70630	00100000010102	03101	10711200	BOREHOLES & OTHER WATER FACILITIES: 5-LOGO LGEA	12,000,000		9,600,000	9,600,000	
23020105	70630	00100000010102	03101	10721300	BOREHOLES & OTHER WATER FACILITIES: 6-MAKURDI	14,400,000		11,520,000	11,520,000	
23020105	70630	00100000010102	03101	10731400	BOREHOLES & OTHER WATER FACILITIES: 5-OBI LGEA	12,000,000		9,600,000	9,600,000	
23020105	70630	00100000010102	03101	10731500	BOREHOLES & OTHER WATER FACILITIES: 6-OGBADIBO	14,400,000		11,520,000	11,520,000	
23020105	70630	00100000010102	03101	10731600	BOREHOLES & OTHER WATER FACILITIES: 5-OHIMINI	12,000,000		9,600,000	9,600,000	
23020105	70630	00100000010102	03101	10731700	BOREHOLES & OTHER WATER FACILITIES: 6-OJU LGEA	14,400,000		11,520,000	11,520,000	
23020105	70630	00100000010102	03101	10731800	BOREHOLES & OTHER WATER FACILITIES: 5-OKPOKWU	12,000,000		9,600,000	9,600,000	
23020105	70630	00100000010102	03101	10731900	BOREHOLES & OTHER WATER FACILITIES: 6-OTUKPO	14,400,000		11,520,000	11,520,000	
23020105	70630	00100000010102	03101	10722000	BOREHOLES & OTHER WATER FACILITIES: 5-TARKA LGEA	12,000,000		9,600,000	9,600,000	
23020105	70630	00100000010102	03101	10712100	BOREHOLES & OTHER WATER FACILITIES: 5-UKUM LGEA	12,000,000		9,600,000	9,600,000	
23020105	70630	00100000010102	03101	10712200	BOREHOLES & OTHER WATER FACILITIES: 5-USHONGO	12,000,000		9,600,000	9,600,000	
23020105	70630	00100000010102	03101	10712300	BOREHOLES & OTHER WATER FACILITIES: 5-VANDEIKYA	12,000,000		9,600,000	9,600,000	
23010113	70460	00110000010102	03101	10721300	COMPUTERS - 168 - SUBEB H/QTRS.	84,000,000		67,200,000	67,200,000	
23010113	70460	00110000010102	03101	10720500	COMPUTERS - 8 - GBOKO ZONAL OFFICE	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10710900	COMPUTERS - 8 - K/ALA ZONAL OFFICE	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10721300	COMPUTERS - 8 - MAKURDI ZONAL OFFICE	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10731800	COMPUTERS - 8 - OKPOKWU ZONAL OFFICE	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10731900	COMPUTERS - 8 - OTUKPO ZONAL OFFICE	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10712300	COMPUTERS - 8 - VANDEIKYA ZONAL OFFICE	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10730100	COMPUTERS -8-ADO LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10730200	COMPUTERS -8-AGATU LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10730300	COMPUTERS -8-APA LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10720400	COMPUTERS -8-BURUKU LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10720500	COMPUTERS -8-GBOKO LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10720600	COMPUTERS -8-GUMA LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10720700	COMPUTERS -8-GWER/E LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10720800	COMPUTERS -8-GWER/W LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10710900	COMPUTERS -8-K/ALA LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10711000	COMPUTERS -8-KONSHISHA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10711100	COMPUTERS -8-KWANDE LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10711200	COMPUTERS -8-LOGO LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10721300	COMPUTERS -8-MAKURDI LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10731400	COMPUTERS -8-OBI LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10731500	COMPUTERS -8-OGBADIBO LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10731600	COMPUTERS -8-OHIMINI LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10731700	COMPUTERS -8-OJU LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10731800	COMPUTERS -8-OKPOKWU LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10731900	COMPUTERS -8-OTUKPO LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10722000	COMPUTERS -8-TARKA LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10712100	COMPUTERS -8-UKUM LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10712200	COMPUTERS -8-USHONGO LGEA	4,000,000		3,200,000	3,200,000	
23010113	70460	00110000010102	03101	10712300	COMPUTERS -8-VANDEIKYA LGEA	4,000,000		3,200,000	3,200,000	
23010112	70131	00030000020106	03101	10721300	CHAIRS: 60 - SUBEB H/QTRS.	2,560,000		2,048,000	2,048,000	
23010112	70131	00030000020106	03101	10720500	CHAIRS: 40 - GBOKO ZONAL OFFICE	640,000		512,000	512,000	
23010112	70131	00030000020106	03101	10710900	CHAIRS: 40 - K/ALA ZONAL OFFICE	640,000		512,000	512,000	
23010112	70131	00030000020106	03101	10721300	CHAIRS: 40 - MAKURDI ZONAL OFFICE	640,000		512,000	512,000	
23010112	70131	00030000020106	03101	10731800	CHAIRS: 40 - OKPOKWU ZONAL OFFICE	640,000		512,000	512,000	
23010112	70131	00030000020106	03101	10731900	CHAIRS: 40 - OTUKPO ZONAL OFFICE	640,000		512,000	512,000	
23010112	70131	00030000020106	03101	10712300	CHAIRS: 40 - VANDEIKYA ZONAL OFFICE	640,000		512,000	512,000	
23010112	70131	00030000020106	03101	10730100	CHAIRS: 100-ADO LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10730200	CHAIRS: 100-AGATU LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10730300	CHAIRS: 100-APA LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10720400	CHAIRS: 100-BURUKU LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10720500	CHAIRS: 100-GBOKO LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10720600	CHAIRS: 100-GUMA LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10720700	CHAIRS: 100-GWER/E LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10720800	CHAIRS: 100-GWER/W LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10710900	CHAIRS: 100-K/ALA LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10711000	CHAIRS: 100-KONSHISHA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10711100	CHAIRS: 100-KWANDE LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10711200	CHAIRS: 100-LOGO LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10721300	CHAIRS: 100-MAKURDI LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10731400	CHAIRS: 100-OBI LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10731500	CHAIRS: 100-OGBADIBO LGEA	3,200,000		2,560,000	2,560,000	

23010112	70131	00030000020106	03101	10731600	CHAIRS: 100-OHIMINI LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10731700	CHAIRS: 100-OJU LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10731800	CHAIRS: 100-OKPOKWU LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10731900	CHAIRS: 100-OTUKPO LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10722000	CHAIRS: 100-TARKA LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10712100	CHAIRS: 100-UKUM LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10712200	CHAIRS: 100-USHONGO LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10712300	CHAIRS: 100-VANDEIKYA LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10721300	CHAIRS: 80 - SUBEB H/QTRS.	2,560,000		2,048,000	2,048,000	
23010112	70131	00030000020106	03101	10720500	CHAIRS: 20 - GBOKO ZONAL OFFICE	640,000		512,000	512,000	
23010112	70131	00030000020106	03101	10710900	CHAIRS: 20 - K/ALA ZONAL OFFICE	640,000		512,000	512,000	
23010112	70131	00030000020106	03101	10721300	CHAIRS: 20 - MAKURDI ZONAL OFFICE	640,000		512,000	512,000	
23010112	70131	00030000020106	03101	10731800	CHAIRS: 20 - OKPOKWU ZONAL OFFICE	640,000		512,000	512,000	
23010112	70131	00030000020106	03101	10731900	CHAIRS: 20 - OTUKPO ZONAL OFFICE	640,000		512,000	512,000	
23010112	70131	00030000020106	03101	10712300	TABLES: 20 - VANDEIKYA ZONAL OFFICE	640,000		512,000	512,000	
23010112	70131	00030000020106	03101	10730100	TABLES: 200-ADO LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10730200	TABLES: 200-AGATU LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10730300	TABLES: 200-APA LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10720400	TABLES: 200-BURUKU LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10720500	TABLES: 200-GBOKO LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10720600	TABLES: 200-GUMA LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10720700	TABLES: 200-GWER/E LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10720800	TABLES: 200-GWER/W LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10710900	TABLES: 200-K/ALA LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10711000	TABLES: 200-KONSHISHA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10711100	TABLES: 200-KWANDE LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10711200	TABLES: 200-LOGO LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10721300	TABLES: 200-MAKURDI LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10731400	TABLES: 200-OBI LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10731500	TABLES: 200-OGBADIBO LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10731600	TABLES: 200-OHIMINI LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10731700	TABLES: 200-OJU LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10731800	TABLES: 200-OKPOKWU LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10731900	TABLES: 200-OTUKPO LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10722000	TABLES: 200-TARKA LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10712100	TABLES: 200-UKUM LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10712200	TABLES: 200-USHONGO LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10712300	TABLES: 200-VANDEIKYA LGEA	3,200,000		2,560,000	2,560,000	
23010112	70131	00030000020106	03101	10721300	SAFES/ FILE CABINETS/ CUPBOARDS: SUBEB H/QTRS.	4,640,000		3,712,000	3,712,000	
23010112	70131	00030000020106	03101	10720500	SAFES/ FILE CABINETS/ CUPBOARDS: 5 - GBOKO ZONAL OFFICE	1,560,000		1,248,000	1,248,000	
23010112	70131	00030000020106	03101	10710900	SAFES/ FILE CABINETS/ CUPBOARDS: 5 - K/ALA ZONAL OFFICE	1,560,000		1,248,000	1,248,000	
23010112	70131	00030000020106	03101	10721300	SAFES/ FILE CABINETS/ CUPBOARDS: 5 - MAKURDI ZONAL OFFICE	1,560,000		1,248,000	1,248,000	
23010112	70131	00030000020106	03101	10731800	SAFES/ FILE CABINETS/ CUPBOARDS: 5 - OKPOKWU ZONAL OFFICE	1,560,000		1,248,000	1,248,000	
23010112	70131	00030000020106	03101	10731900	SAFES/ FILE CABINETS/ CUPBOARDS: 5 - OTUKPO ZONAL OFFICE	1,560,000		1,248,000	1,248,000	
23010112	70131	00030000020106	03101	10712300	SAFES/ FILE CABINETS/ CUPBOARDS: 5 - VANDEIKYA ZONAL OFFICE	1,560,000		1,248,000	1,248,000	
23010112	70131	00030000020106	03101	10721300	TELEVISION SETS - 5 - SUBEB H/QTRS.	1,000,000		800,000	800,000	
23010112	70131	00030000020106	03101	10721300	AIR CONDITIONER - 35 units - SUBEB H/QTRS.	10,000,000		8,000,000	8,000,000	
23010112	70131	00030000020106	03101	10721300	SHELVES: 9 - SUBEB H/QTRS.	1,220,000		976,000	976,000	
23010112	70131	00030000020106	03101	10720500	SHELVES: 1 - GBOKO ZONAL OFFICE	130,000		104,000	104,000	
23010112	70131	00030000020106	03101	10710900	SHELVES: 1 - K/ALA ZONAL OFFICE	130,000		104,000	104,000	
23010112	70131	00030000020106	03101	10721300	SHELVES: 1 - MAKURDI ZONAL OFFICE	130,000		104,000	104,000	
23010112	70131	00030000020106	03101	10731800	SHELVES: 1 - OKPOKWU ZONAL OFFICE	130,000		104,000	104,000	
23010112	70131	00030000020106	03101	10731900	SHELVES: 1 - OTUKPO ZONAL OFFICE	130,000		104,000	104,000	
23010112	70131	00030000020106	03101	10712300	SHELVES: 1 - VANDEIKYA ZONAL OFFICE	130,000		104,000	104,000	
23010112	70131	00030000020106	03101	10720500	CEILING FANS: 12 - GBOKO LGEA OFFICE	300,000		240,000	240,000	
23010112	70131	00030000020106	03101	10731700	CEILING FANS: 12 - OJU LGEA OFFICE	300,000		240,000	240,000	
23010112	70131	00030000020106	03101	10731900	CEILING FANS: 12 - OTUKPO LGEA OFFICE	300,000		240,000	240,000	
23010112	70131	00030000020106	03101	10720400	CEILING FANS: 10 - BURUKU LGEA OFFICE	250,000		200,000	200,000	
23010112	70131	00030000020106	03101	10722000	CEILING FANS: 10 - TARKAA LGEA OFFICE	250,000		200,000	200,000	
23010112	70131	00030000020106	03101	10710900	CEILING FANS: 12 - K/ALA LGEA OFFICE	300,000		240,000	240,000	
23010112	70131	00030000020106	03101	10712300	CEILING FANS: 12 - VANDEIKYA LGEA OFFICE	300,000		240,000	240,000	
23010112	70131	00030000020106	03101	10721300	REFRIDGERATORS: 8 - SUBEB H/QTRS.	2,000,000		1,600,000	1,600,000	
23020101	70131	00060000010103	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,895,331.381		4,716,265.105	716,265.105	
					TOTAL CAPITAL EXPENDITURE	6,586,331.381	-	5,269,065.105	1,269,065.105	
								CAPITAL EXPENDITURE	1,269,065.105	

052100100100 MINISTRY OF HEALTH AND HUMAN SERVICES										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID REponsive
21010101	70134	00	02101	10721300	SALARY	682,617,413	479,249,072	505,136,886	505,136,886	CR12
21020101	70134	00	02101	10721300	NON REGULAR ALLOWANCES	20,000,000		3,700,000	3,700,000	CR12
21020201	70134	00	02101	10721300	NHIS CONTRIBUTION: 5% health insurance scheme contribution	200,000,000				CR12
22020101	70134	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	4,050,000	1,644,769	4,050,000	2,430,000	CR12
22020101	70134	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING: IPC training and motivation for frontline health workers and professionals in all medical facilities across the state.				70,000,000	CR12
22020102	70134	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	4,300,000	613,000	4,300,000	729,000	CR12
22020203	70134	00	02101	10721300	INTERNET ACCESS CHARGES	1,000,000	264,500	1,000,000	405,000	CR12
22020206	70134	00	02101	10721300	SEWAGE CHARGES	1,000,000	670,200	1,000,000	810,000	CR12
22020301	70134	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	6,694,000	3,038,550	6,694,000	2,430,000	CR12
22020302	70134	00	02101	10721300	BOOKS	1,000,000	385,000	1,000,000	810,000	CR12
22020305	70134	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	1,540,000	391,500	1,540,000	648,000	CR12
22020310	70134	00	02101	10721300	TEACHING AIDS / INSTRUCTION MATERIALS	3,500,000		3,500,000	405,000	CR12
22020401	70134	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	4,500,000	3,464,700	4,500,000	1,377,000	CR12
22020404	70134	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,100,000	445,350	1,100,000	405,000	CR12
22020405	70134	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	2,000,000	45,400	2,000,000	243,000	CR12
22020406	70134	00	02101	10721300	OTHER MAINTENANCE SERVICES	500,000	722,725	500,000	405,000	CR12
22020501	70134	00	02101	10721300	LOCAL TRAINING	3,850,000	219,625	3,850,000	405,000	CR12
22020605	70134	00	02101	10721300	CLEANING & FUMIGATION SERVICES: Fumigation of 23 General Hospitals	3,000,000	2,000,000	3,000,000	2,430,000	CR12
22020705	70134	00	02101	10721300	ARCHITECTURAL SERVICES	15,000,000		15,000,000	1,620,000	CR12
22020801	70134	00	02101	10721300	MOTOR VEHICLE FUEL COST	5,600,000	1,244,100	5,600,000	2,430,000	CR12
22020803	70134	00	02101	10721300	PLANT / GENERATOR FUEL COST	3,500,000	629,500	3,500,000	648,000	CR12
22020901	70134	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	129,910	818	129,910	105,227	CR12
22021001	70134	00	02101	10721300	REFRESHMENT & MEALS	1,800,000	1,002,700	1,800,000	1,458,000	CR12
22021002	70134	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	1,000,000	283,000	1,000,000	405,000	CR12
22021003	70134	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	1,500,000	360,000	1,500,000	405,000	CR12
22021004	70134	00	02101	10721300	MEDICAL EXPENSES - LOCAL: Reproductive health and sexual violence counseling and services	5,500,000	20,000	5,500,000	5,000,000	CR12
22021014	70134	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	500,000	42,000	500,000	405,000	CR12
22021041	70134	00	02101	10721300	CONTINGENCY: Documenting and monitoring, Catering, pharmaceutical and non pharmaceutical support supplies of patients in COVID-19 isolation centres and home based care across the state				200,000,000	CR12
22040107	70134	00	02101	10721300	GRANT TO PRIVATE COMPANIES - CURRENT	134,000		471,356,320		CR12
22040109	70134	00	02101	10721300	GRANTS TO COMMUNITIES / NGOs / SMOL	482,500,000	349,571	1,500,000,000	203,000,000	CR12
22040109	70134	00	02101	10721300	GRANTS TO COMMUNITIES/NGOs/BENUE STATE HEALTH INSURANCE SCHEME	2,123,783,276			500,000,000	CR12
22070101	70134	00	02101	10721300	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE: 1% health insurance scheme			58,633,191	247,492,885	CR12
					TOTAL RECURRENT EXPENDITURE	3,581,598,599	497,086,080	2,611,390,307	1,755,737,998	
								PERSONNEL COST	508,836,886	
								OVERHEAD COST	1,246,901,112	

052100100100 MINISTRY OF HEALTH AND HUMAN SERVICES										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID RESPONSIVE
23020106	70740	00040000010101	03101	10721300	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Renovation/Expansion of BSU Teaching Hospitals/Clinics and Schools/GOVT House clinic	60,000,000	969,580	35,000,000	35,000,000	CR12
23020107	70740	00050000010104	13101	10721300	CONSTRUCTION / PROVISION OF PUBLIC SCHOOL: Completion of BSUTH 2nd phase	30,000,000		110,000,000	110,000,000	CR12
23020106	70740	00040000010101	03101	10720700	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Construction of Gwer East Rural Health Clinic	14,750,000		7,500,000	7,500,000	CR12
23020106	70740	00040000010101	03101	10721300	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Construction/Expansion of 10 bed Amenity ward at Gboko.	5,000,000		5,000,000	5,000,000	CR12
23020106	70740	00040000010101	03101	10731900	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Construction/Expansion of 10 bed Amenity ward at Otukpo.	5,000,000		5,000,000	5,000,000	CR12
23020106	70740	00040000010101	03101	10721300	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Construction/Expansion of 10 bed Amenity ward at Katsina-Ala.	5,000,000		5,000,000	5,000,000	CR12
23020106	70740	00040000010101	03101	10721300	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Construction of Cottage Hospital Jato-Aka:	20,000,000		5,000,000	5,000,000	CR12
23020106	70740	00040000010106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE: Construction of New Health Management Board Complex			30,000,000	30,000,000	CR12
23020106	70740	00040000010101	03101	10721300	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Construction of General Hospital, Gbajimba			30,000,000	30,000,000	CR12
23020106	70740	00040000020105	03101	10710900	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Construction of HIV/AIDS Resource Centre at Katsina-Ala	35,000,000		1,000,000	1,000,000	CR12
23020102	70740	00040000010106	03101	10721300	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: Completion of Administrative Block, Male and Female Hostel and recreation & sporting facilities at SHT Agasha	5,500,000		22,000,000	22,000,000	CR12
23020106	70740	00040000010106	03101	10721300	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Clinic/Perimeter Fencing of PHC Jingir	5,500,000		5,000,000	5,000,000	CR12
23020106	70740	00040000010106	03101	10721300	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Construction of Administrative office Annex at BSUTH Makurdi	800,000		10,000,000	10,000,000	CR12
23020102	70740	00040000010106	03101	10721300	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: Completion of Renovation works for State medical Stores, male hostel at school of Nursing and midwifery Mkd	15,000,000		20,000,000	20,000,000	CR12
23020106	70740	00040000010106	03101	10721300	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Renovation of Fence and Gate House at Sch. Of Nursing, Makurdi.	5,000,000		2,000,000	2,000,000	CR12
23020106	70740	00040000010101	03101	10711100	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Completion of renovation works of 10 general hospitals (Adikpo, Aliade, Gboko, Gbajimba, Katsina Ala, Vandekya, Otukpo, Igumale, Okpoga and Oju): 45% Completion	8,481,607		20,000,000	20,000,000	CR12
23030105	70740	00040000010101	03101	10731900	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES: Renovation of Health Centres at Ugbouju-Ehaje and Adoka Icho	11,000,000		11,000,000	11,000,000	CR12
23030105	70740	00040000010101	03101	10721300	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES: Renovation of multipurpose hall, store block and attached toilets at Sch. Of Nursing.	9,000,000		11,000,000	11,000,000	CR12
23030121	70740	00040000010101	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of staff room, expansion of admin block and walkways at Sch. Of Nursing.	9,000,000		1,000,000	1,000,000	CR12
23030101	70740	00040000010101	03101	10721300	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING: Renovation of Boys Hostels and 2Nos. Admin blocks at Sch. Of Nursing Makurdi.	50,000,000		1,000,000	1,000,000	CR12
23030101	70740	00040000010106	03101	10721300	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING: Renovation of Female hostels at Sch. Of Nursing Makurdi.	20,000,000		10,000,000	10,000,000	CR12
23030106	70740	00050000010104	13101	10721300	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: Renovation of 3 Nos. Classroom Blocks with 3 No. Toilets at Sch. Of Nursing Makurdi.	15,000,000		9,000,000	9,000,000	CR12
23020107	70740	00050000010104	13101	10721300	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: Construction of perimeter fence and gate house at the school of Health Technology Agasha and access road round fence.	35,000,000		30,000,000	30,000,000	CR12
23030121	70740	00050000010104	13101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation/Rehabilitation of Benue State Primary Health Care Board offices: To Provide conducive accommodation for staff of the Board.	20,000,000		25,000,000	25,000,000	CR12
23020107	70740	00050000010104	13101	10721300	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: Construction of Administrative Block at School of Nursing and Midwives Makurdi.	35,000,000		15,000,000	15,000,000	CR12
23020102	70740	00040000010106	03101	10721300	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: Construction of Hostels Block at School of Midwifery, Mkd.	2,500,000		25,000,000	25,000,000	CR12
23020107	70740	00050000010104	13101	10721300	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: Construction of classroom Block and Renovation of existing hall at School of Midwifery, mkd.	15,000,000		25,600,000	25,600,000	CR12
23020106	70740	00040000010106	03101	10721300	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Construction of perimeter fence and gate house at Gen. Hosp. Okpoga.	900,000		30,000,000	30,000,000	CR12
23010129	70740	00030000020106	13101	10721300	PURCHASE OF INDUSTRIAL EQUIPMENT: Construction of sewage plant at School of Nursing and Midwifery: to provide good sanitary condition for the school environment.	30,000,000		3,000,000	3,000,000	CR12
23020106	70740	00040000010106	03101	10720600	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Construction of perimeter fence and gate house at Gen. Hosp. Gbajimba.	20,000,000		2,000,000	2,000,000	CR12
23020106	70740	00040000010101	03101	10720800	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Construction of children's ward at the General Hospital Naka.	6,000,000		23,890,000	23,890,000	CR12
23020106	70740	00040000010106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Completion of Renovation works for State medical Stores	10,000,000		20,000,000	20,000,000	CR12
23020106	70740	00040000010106	03101	10721300	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRESE: Landscaping of School of Nursing and Midwifery, Makurdi.	20,000,000		20,000,000	20,000,000	CR12
23020106	70740	00040000010106	03101	10720800	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Fencing of 14 General Hospitals in the state (Naka, Adikpo, Ugba, Wannune, Obagaji, Otukpa, Katsina-Ala, Sankara, Tse-Agberabga, Lessel, Buruku, Aliade, Igumale and Obarike-Ito)	20,000,000		30,000,000	30,000,000	CR12
23020101	70740	00040000010106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Office-Construction and equipping of state blood bank at Epid Unit, Makurdi.	10,000,000		10,000,000	10,000,000	CR12
23020101	70740	00040000010106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of HMB office complex/Fencing, Makurdi.	30,000,000	2,650,000	50,000,000	50,000,000	CR12

23030105	70740	00040000010106	03101	10721300	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES: Renovation/fencing of State Epid Unit, Makurdi.	35,000,000		20,000,000	20,000,000	CR12
23020102	70740	00040000010106	03101	10720800	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: Construction of 2No. Eight -Man quarters for Gen. Hospitals (Igomate, Buruku, Ugba, Naka, Lessel, Otukpa,Obagaji,wannune & Aliade, Tse-Agberagba and Obarike-Ito) .To provide accommodation for staff.	200,000,000		175,000,000	75,000,000	CR12
23020106	70740	00040000010102	03101	10721300	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Construction and equipping of Model Laboratory block at School of Health Technology, Agasha.	50,000,000		35,000,000	35,000,000	CR12
23020101	70740	00040000010106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of warehouses at BSUTH Makurdi.	50,000,000		15,000,000	15,000,000	CR12
23020106	70740	00040000010101	03101	10720500	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Upgrading of 3 General Hospital for internship training for doctors,Gboko,K,Ala and Otukpo and installation of sewage and water system.	90,000,000		100,000,000	50,000,000	CR12
23020106	70740	00040000010106	03101	10720600	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Renovation and landscaping of General Hospital Gbajimba	10,000,000		15,000,000	15,000,000	CR12
23020106	70740	00040000010101	03101	10720600	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENT: Constuction/renovation and rehabilitation and equipping of isolation and treatment centres in General hospital at Katsina Ala Otukpo and Gboko LGA for suspected cases of COVID-19				1,600,000,000	CR12
23020106	70740	00040000010106	03101	10720600	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENT: Construction and equipping of public Health Lab. (State Ref. Lab) at Epid unit Makurdi for COVID-19 Testing				350,000,000	CR12
23030105	70740	00040000010106	03101	10720600	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRE: Renovation of COVID-19 and other infectious disease research and treatment centre (Infectious Diseases Unit) at BSUTH Makurdi				180,000,000	CR12
23030121	70443	00040000010106	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of State Medical Store Apir			20,000,000	20,000,000	CR12
23020102	70443	00040000010106	03101	10721300	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS			-	-	CR12
23020102	70443	00040000010106	03101	10721300	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: Construction of CMD Residential quarters BSUTH	20,000,000		20,000,000	20,000,000	CR12
23020103	70443	00030000020105	03101	10721300	ELECTRICITY TRANSMISSION: General Hospitals, and supply/installation of 1000KVA standby generator at HMB office, Mkd.	100,000,000		50,000,000	50,000,000	CR12
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: Supply and installation of 300KVA transformer and distribution of low tension line at school of Nursing and Midwifery, Mkd.	25,000,000		2,000,000	2,000,000	CR12
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: Connection of BSUTH to 33KVA and procurement of 1000KVA standby generator.	20,000,000		20,000,000	20,000,000	CR12
23020105	70630	00100000010104	03101	10721300	WATER DISTRIBUTION NETWORK			-	-	CR12
23020105	70630	00100000010104	03101	10721300	WATER DISTRIBUTION NETWORK: School of Nursing & BSUTH	5,000,000		10,000,000	10,000,000	CR12
23020105	70630	00100000010104	03101	10721300	WATER DISTRIBUTION NETWORK: Provision of mini water works and reticulation and reconstruction/reinforce concrete wall chambers, install 2No. Sewage pumps and hack and bury the exposed water pipes to Dr. quarters at BSUTH	30,000,000		50,000,000	50,000,000	CR12
23020116	70540	00090000010103	03101	10721300	SEWAGE/ DRAINAGE NETWORK: Teaching Hospital	5,000,000	2,768,430	5,000,000	5,000,000	CR12
23020116	70540	00090000010103	03101	10721300	SEWAGE/ DRAINAGE NETWORK: School of Nursing & BSUTH	9,000,000		10,000,000	10,000,000	CR12
23020105	70630	00100000010102	03101	10721300	BOREHOLES & OTHER WATER FACILITIES: Construction of 3No. Motorized Borehole and installation of Tanks/Tower and Water Reticulation at Sch. of Nur. Midwifery.	5,000,000		10,000,000	10,000,000	CR12
23020105	70630	00100000010102	03101	10721300	BOREHOLES & OTHER WATER FACILITIES: Construction of 3 No. Motorized Boreholes and installation of Tanks/Towers and Water Reticulation at the 3 COVID-19 isolation centres and EOC head Office, Makurdi				46,625,083	CR12
23010129	70510	00090000010102	03101	10721300	WASTE DISPOSAL EQUIPMENTS: Procurement of 10 incinerators and segregation equipment for medical waste management.	7,000,000		10,000,000	10,000,000	CR12
23010129	70443	00030000020106	03101	10721300	INDUSTRIAL EQUIPMENT: Purchase of maternal and child health care equipments			300,000,000	300,000,000	CR12
23010119	70443	00030000020105	03101	10721300	INDUSTRIAL EQUIPMENT: Two (2 No.) Micano Generating set (250KVA)for COVID-19 isolation and treatment centres				30,000,000	CR12
23010105	70451	00150000010104	03101	10721300	MOTOR VEHICLES: Purchase of 3 No. Hilux, 2 No. 18 seater Buses and 3 No. Ambulances for Surveillance and Emergency response to PHEOC During COVID-19			5,000,000	350,000,000	CR12
23010118	70460	00110000010102	03101	10721300	COMPUTERS/PRINTERS/SCANNERS	650,000		1,000,000	1,000,000	CR12
23010115	70460	00110000010102	03101	10721300	PHOTOCOPIERS	350,000		350,000	350,000	CR12
23020127	70460	00110000010102	03101	10721300	PROJECTORS	700,000		700,000	700,000	CR12
23010112	70131	00030000020106	03101	10721300	CHAIRS: Additional procurement of furniture/equipment for the new blocks of hostels and offices at school of Midwifery Makurdi and health tech Agasha.	50,000,000		30,000,000	30,000,000	CR12
23010112	70131	00030000020106	03101	10721300	CHAIRS: Procurement of classroom and office furniture at school of Nursing and Midwifery, Mkd.	5,000,000		5,000,000	5,000,000	CR12
23020106	70443	00030000020106	03101	10721300	SERVICE CONCESSION ASSETS (PPP) LASSA FEVER OUTBREAK RESPONSE,ACCREDITATION	5,000,000	6,557,500		5,000,000	CR12
23010122	70740	00030000020106	03101	10721300	LABORATORY/MEDICAL EQUIPMENTS: Procurement of modern medical equipment for all the 23 general hospitals in the state and BSUTH	149,000,000		100,000,000	100,000,000	CR12
23010122	70740	00030000020106	03101	10721300	LABORATORY/MEDICAL EQUIPMENTS: Procurement of X-Ray Machines for Otukpa, Gboko & K/Ala.Procurement of X-ray equipment for general hospitals in the state.	30,000,000		20,000,000	20,000,000	CR12
23010122	70740	00030000020106	03101	10721300	LABORATORY/MEDICAL EQUIPMENTS: Procurement of HIV testing kits, OIS drugs and ARVs,for Health Facilities rendering HIV/AIDS services	30,000,000		30,000,000	30,000,000	CR12
23010122	70740	00030000020106	13101	10721300	PURCHASE OF HEALTH / MEDICAL EQUIPMENT: Procurement of LLINS, ACT combination and Intermittent Preventive Therapy (IPT) Distribution to LGAs, Purchase of insecticide nets, ACTs, IPT and residual spray	25,000,000		30,000,000	30,000,000	CR12
23010122	70740	00040000010102	03101	10721300	LABORATORY/MEDICAL EQUIPMENTS: Procurement of Dental and Ophthalmic equipment (Gboko, K/Ala, Adikpo, Aliade, Oju & Otukpo); Procurement of Dental and Ophthalmic equipment for 6 General Hospitals in the state	50,000,000		20,000,000	20,000,000	CR12
23010122	70740	00040000010102	03101	10721300	LABORATORY/MEDICAL EQUIPMENTS: provision of more of cold chain equipment in 23 LGAs: To provide conducive storage facilities for vaccines	15,000,000		10,000,000	10,000,000	CR12
23010122	70740	00040000010102	03101	10721300	LABORATORY/MEDICAL EQUIPMENTS: Furnishing and Equipping of Ophthalmology complex and Radiology department offices at BSUTH.	50,000,000		15,000,000	15,000,000	CR12
23010122	70740	00040000010102	03101	10721300	LABORATORY/MEDICAL EQUIPMENTS: Procurement of a modern Ultrasound Machine at FSP.	5,000,000		5,000,000	5,000,000	CR12
23020106	70740	00040000030102	03101	10721300	LABORATORY/MEDICAL EQUIPMENTS: Provision for mobile testing laboratories and collection of samples across the state and Procurement of Medical and Laboratory equipment and preventive materials (GeneXpert machine, Reagents, PCR machine and Reagents) for COVID-19 tests				300,000,000	CR12

23020106	70740	00040000030102	03101	10721300	LABORATORY/MEDICAL EQUIPMENTS: procurement of Medical consumables(e.g: face mask, PPE, infrared thermometers, ventilators, hand sanitizers,etc.) for COVID-19 safety and care measures				280,000,000	CR12
23050101	70740	00040000030104	03101	10721300	HMIS and LMCU, Malaria, HIV/AIDS, Immunization, Emergency Preparedness, Nutrition, Maternal and Child Health,Hepatitis control and food safety.	5,000,000		10,000,000	10,000,000	CR12
23050101	70740	00040000030104	03101	10721300	RESEARCH & DEVELOPMENT: Conductation of Health related Researchs activities	5,000,000		5,000,000	5,000,000	CR12
23050101	70740	00040000030104	03101	10721300	RESEARCH & DEVELOPMENT: Implementation, expansion and strengthening of Free MCH for under 5 children in General Hospitals	10,000,000		10,000,000	10,000,000	CR12
23050101	70740	00040000010106	03101	10721300	RESEARCH & DEVELOPMENT: Implementation of State Strategic Health Development plan	50,000,000		20,000,000	20,000,000	CR12
23050101	70740	00130000010105	03101	10721300	RESEARCH & DEVELOPMENT: Establishment of State social Health Insurance (State Insurance Agency)	70,000,000				CR12
23050101	70740	00040000030104	03101	10721300	RESEARCH & DEVELOPMENT: Implementation of ward minimum health package:	3,000,000		3,000,000	3,000,000	CR12
23050101	70740	00040000030104	03101	10721300	RESEARCH & DEVELOPMENT: Strengthening specific disease control programme and development of emergency preparedness and response to crucial outbreak of diseases (Lassa fever, measles, cerebro-spinal meningitis etc).Emergency Preparedness and for epidemic and disease control and fire outbreak	20,000,000		15,000,000	15,000,000	CR12
23050101	70740	00040000030104	03101	10721300	RESEARCH & DEVELOPMENT: Control of tropical diseases to be able to curtail the spread of epidemic diseases in the state.	10,000,000		5,000,000	5,000,000	CR12
23050101	70740	00040000010106	03101	10721300	RESEARCH & DEVELOPMENT: Infant and young child feeding:To improve nutritional status of children and reduce child mortality rate.	5,000,000		3,000,000	3,000,000	CR12
23050101	70740	00040000030104	03101	10721300	RESEARCH & DEVELOPMENT: Support control of tuberculosis and Leprosy. To improve access to quality TB prevention, diagnosis and treatment in the State	5,000,000		5,000,000	5,000,000	CR12
23050101	70740	00040000030104	03101	10721300	RESEARCH & DEVELOPMENT: Support preventive mental health:To strengthen mental health services in the 23 LGAs,Mental health is becoming preventive now. The state is collaborating with CBM to introduce this and expanding the services.	5,000,000		5,000,000	5,000,000	CR12
23050101	70740	00040000030102	03101	10721300	RESEARCH & DEVELOPMENT: Strengthening of supply chain Management programme: Data collection, review, and collation for Last Mile Distribution to functional Malaria, NTD, FP and HIV sites) every 2 months @ 2million X 6 times.	20,000,000		30,000,000	30,000,000	CR12
23050101	70740	00130000010105	03101	10721300	Additional procurement of furniture /equipment for the new blocks at school of Midwifery Makurdi and health tech Agasha.	20,000,000		10,000,000	10,000,000	CR12
					TOTAL CAPITAL EXPENDITURE	1,888,131,607	12,945,510	1,925,040,000	4,911,665,083	
								CAPITAL EXPENDITURE	4,911,665,083	

052110200100 HOSPITAL MANAGEMENT BOARD										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID RESPONSIVE
21010101	70131	00	01101	10721300	SALARY	2,678,936,919	3,143,340,552	1,982,413,320	2,982,413,320	CR16
22020101	70133	00	01101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000	142,000	1,000,000	267,300	CR16
22020102	70133	00	01101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	1,700,000	978,280	1,800,000	481,140	CR16
22020201	70133	00	01101	10721300	ELECTRICITY CHARGES	1,600,000	384,750	1,600,000	427,680	CR16
22020202	70133	00	01101	10721300	TELEPHONE CHARGES	100,000	75,800	100,000	26,730	CR16
22020203	70133	00	01101	10721300	INTERNET ACCESS CHARGES	100,000	70,500	100,000	26,730	CR16
22020205	70133	00	01101	10721300	WATER RATES	200,000	72,000	200,000	53,460	CR16
22020206	70133	00	01101	10721300	SEWAGE CHARGES	40,000	40,000	40,000	10,692	CR16
22020301	70133	00	01101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,700,000	532,250	1,700,000	454,410	CR16
22020302	70133	00	01101	10721300	BOOKS	77,000	-	40,000	10,692	CR16
22020303	70133	00	01101	10721300	NEWSPAPERS	10,000	4,000	48,000	12,830	CR16
22020304	70133	00	01101	10721300	MAGAZINES & PERIODICALS	15,400	3,000	15,000	4,010	CR16
22020305	70133	00	01101	10721300	PRINTING OF NON SECURITY DOCUMENTS	1,500,000	772,360	1,500,000	400,950	CR16
22020306	70133	00	01101	10721300	PRINTING OF SECURITY DOCUMENTS	2,000,000	865,000	2,000,000	534,600	CR16
22020307	70133	00	01101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES: HMB Clinic and intervention to other Hospitals	5,000,000	937,520	5,000,000	1,336,500	CR16
22020401	70133	00	01101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,500,000	1,075,600	2,400,000	641,520	CR16
22020402	70133	00	01101	10721300	MAINTENANCE OF OFFICE FURNITURE	1,500,000	237,000	1,200,000	320,760	CR16
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000	408,600	1,400,000	374,220	CR16
22020404	70133	00	01101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000	412,600	900,000	240,570	CR16
22020405	70133	00	01101	10721300	MAINTENANCE OF PLANTS/GENERATORS	1,700,000	354,500	1,500,000	400,950	CR16
22020406	70133	00	01101	10721300	OTHER MAINTENANCE SERVICES	500,000	90,000	500,000	133,650	CR16
22020501	70133	00	01101	10721300	LOCAL TRAINING	1,700,000	60,000	1,700,000	454,410	CR16
22020601	70133	00	01101	10721300	SECURITY SERVICES	300,000	373,100	700,000	187,110	CR16
22020603	70133	00	01101	10721300	RESIDENTIAL RENT	400,000	320,000	400,000	106,920	CR16
22020605	70133	00	01101	10721300	CLEANING & FUMIGATION SERVICES	300,000	67,250	300,000	80,190	CR16
22020701	70133	00	01101	10721300	FINANCIAL CONSULTING	770,000	322,000			CR16
22020702	70133	00	01101	10721300	INFORMATION TECHNOLOGY CONSULTING	200,000	123,500	200,000	53,460	CR16
22020703	70133	00	01101	10721300	LEGAL SERVICES	300,000	300,000	1,000,000	267,300	CR16
22020801	70133	00	01101	10721300	MOTOR VEHICLE FUEL COST	2,500,000	1,673,200	2,500,000	668,250	CR16
22020803	70133	00	01101	10721300	PLANT / GENERATOR FUEL COST	1,540,000	87,500	1,500,000	400,950	CR16
22020806	70133	00	01101	10721300	COOKING GAS/FUEL COST	100,000	-	100,000	26,730	CR16
22020901	70133	00	01101	10721300	BANK CHARGES (OTHER THAN INTEREST)	40,000	45,758	50,000	13,365	CR16
22021001	70133	00	01101	10721300	REFRESHMENT & MEALS	1,000,000	1,074,326	1,000,000	267,300	CR16
22021002	70133	00	01101	10721300	HONORARIUM & SITTING ALLOWANCE	3,500,000	1,666,993	3,200,000	855,360	CR16
22021003	70133	00	01101	10721300	PUBLICITY & ADVERTISEMENTS	400,000	360,600	400,000	106,920	CR16
22021004	70133	00	01101	10721300	MEDICAL EXPENSES - LOCAL	1,500,000		1,500,000	400,950	CR16
22021006	70133	00	01101	10721300	POSTAGES & COURIER SERVICES	38,500		39,000	10,425	CR16
22021007	70133	00	01101	10721300	WELFARE PACKAGES	1,500,000	907,900	1,300,000	347,490	CR16
22070102	70133	00	01101	10721300	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	2,500,000	995,642	2,500,000		CR16
					TOTAL RECURRENT EXPENDITURE	2,721,267,819	3,159,174,081	2,023,845,320	2,992,819,844	
								PERSONNEL COST	2,982,413,320	
								OVERHEAD COST	10,406,524	

052110200100 HOSPITAL MANAGEMENT BOARD										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID RESPONSIVE CR16
23010119	70435	00030000020105	03101	10721300	POWER GENERATING SETS	450,000		280,000	120,400	
					TOTAL CAPITAL EXPENDITURE	450,000	-	280,000	120,400	
								CAPITAL EXPENDITURE	120,400	

052102600100 BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID RESPONSIVE
21010101	70131	00	02101	10721300	SALARY	1,443,690.000	1,867,647.306	1,068,330.600	2,057,521.008	CR17
21020101	70131	00	02101	10721300	NON REGULAR ALLOWANCES	320,880.000	7,807.927	12,580.000	12,580.000	CR17
21020202	70131	00	02101	10721300	CONTRIBUTORY PENSION (EMPLOYERS)	192,528.000		111,000.000	111,000.000	CR17
21030101	70131	00	02101	10721300	GRATUITY	60,000.000	1,469.681	14,800.000	3,000.000	CR17
21030102	70131	00	02101	10721300	PENSION	25,000.000		7,400.000	2,000.000	CR17
21030103	70131	00	02101	10721300	DEATH BENEFITS	10,000.000	633.483	3,700.000	1,000.000	CR17
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	15,400.000	4,564.816	10,000.000	2,673.000	CR17
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	7,700.000	7,028.545	7,000.000	1,871.100	CR17
22020103	70133	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	7,700.000	245.000	7,000.000	1,871.100	CR17
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	48,000.000	34,427.650	48,000.000	12,830.400	CR17
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	2,310.000	2,121.300	2,310.000	617.463	CR17
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	5,544.000	185.600	5,544.000	1,481.911	CR17
22020205	70133	00	02101	10721300	WATER RATES	1,386.000	-	1,386.000	370.478	CR17
22020206	70133	00	02101	10721300	SEWAGE CHARGES	3,850.000	-	3,850.000	1,029.105	CR17
22020210	70133	00	02101	10721300	SOFTWARE CHARGES/ LICENCE RENEWAL	3,850.000	334.700	3,850.000	1,029.105	CR17
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	15,400.000	3,525.040	5,000.000	1,336.500	CR17
22020302	70133	00	02101	10721300	BOOKS	3,850.000		5,215.600	1,394.130	CR17
22020303	70133	00	02101	10721300	NEWSPAPERS	308.000		681.200	182.085	CR17
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS	184.800		3,810.000	1,018.413	CR17
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	7,700.000	5,370.000	5,000.000	1,336.500	CR17
22020306	70133	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	3,580.000	909.720	5,290.000	1,414.017	CR17
22020307	70133	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES	80,000.000	114,427.123	122,571.440	32,763.346	CR17
22020308	70133	00	02101	10721300	FIELD & CAMPING MATERIALS SUPPLIES	2,310.000	-	2,500.000	668.250	CR17
22020309	70133	00	02101	10721300	UNIFORMS & OTHER CLOTHING	3,850.000	1,270.640	4,035.000	1,078.556	CR17
22020310	70133	00	02101	10721300	TEACHING AIDS / INSTRUCTION MATERIALS	539.000		1,115.000	298.040	CR17
22020311	70133	00	02101	10721300	FOOD STUFF / CATERING MATERIALS SUPPLIES	12,320.000		12,500.000	1,620.000	CR17
22020312	70133	00	02101	10721300	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	1,440.000		2,000.000	534.600	CR17
22020313	70133	00	02101	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	800.000		1,500.000	400.950	CR17
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	7,700.000	2,009.850	11,590.000	3,098.077	CR17
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	3,080.000	719.400	5,714.000	1,527.352	CR17
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	23,100.000	5,779.410	35,937.300	4,860.000	CR17
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	9,600.000	4,192.000	14,991.000	4,007.094	CR17
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	6,800.000	2,949.372	17,870.000	2,430.000	CR17
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES	2,400.000	1,368.000	23,495.000	2,430.000	CR17
22020410	70133	00	02101	10721300	MAINTENANCE OF STREET LIGHTINGS	616.000		750.000	200.475	CR17
22020411	70133	00	02101	10721300	MAINTENANCE OF COMMUNICATION EQUIPMENT	1,232.000		2,000.000	534.600	CR17
22020413	70133	00	02101	10721300	MINOR ROAD MAINTENANCE	1,848.000		2,500.000	668.250	CR17
22020501	70133	00	02101	10721300	LOCAL TRAINING	15,400.000	1,522.390	20,385.600	2,430.000	CR17
22020502	70133	00	02101	10721300	INTERNATIONAL TRAINING	15,400.000	108.000	17,750.000	810.000	CR17
22020601	70133	00	02101	10721300	SECURITY SERVICES	23,100.000	13,666.597	25,500.000	6,816.150	CR17
22020604	70133	00	02101	10721300	SECURITY VOTE (INCLUDING OPERATIONS)	1,920.000	1,800.000	2,400.000	641.520	CR17
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	70,840.000	75,376.470	70,000.000	18,711.000	CR17
22020701	70133	00	02101	10721300	FINANCIAL CONSULTING	9,240.000		3,000.000	801.900	CR17
22020702	70133	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	3,080.000		6,300.000	1,683.990	CR17
22020703	70133	00	02101	10721300	LEGAL SERVICES	2,400.000	450.000	5,000.000	1,336.500	CR17
22020704	70133	00	02101	10721300	ENGINEERING SERVICES	1,540.000		5,000.000	405.000	CR17
22020705	70133	00	02101	10721300	ARCHITECTURAL SERVICES	1,540.000		5,000.000	405.000	CR17
22020708	70133	00	02101	10721300	MEDICAL CONSULTING	3,850.000	100.000	5,000.000	405.000	CR17
22020709	70133	00	02101	10721300	AUDITING OF ACCOUNTS			16,500.000	1,620.000	CR17
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	6,160.000	4,815.800	7,564.000	2,021.857	CR17
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	19,250.000	8,941.470	26,900.000	7,190.370	CR17
22020806	70133	00	02101	10721300	COOKING GAS/FUEL COST	1,540.000	297.710	1,930.000	515.889	CR17
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	385.000	261.164	931.500	248.990	CR17
22020902	70133	00	02101	10721300	INSURANCE PREMIUM	7,700.000	5,457.084	11,252.000	810.000	CR17
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	11,550.000	5,324.300	12,251.000	3,274.692	CR17
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	30,800.000	22,810.450	34,137.120	9,124.852	CR17
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	3,850.000	1,735.016	5,880.000	1,571.724	CR17
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL	11,550.000	406.070	32,760.000	8,756.748	CR17
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	160.000	444.751	500.000	133.650	CR17
22021007	70133	00	02101	10721300	WELFARE PACKAGES	4,000.000	991.700	5,850.000	405.000	CR17
22021008	70133	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	7,700.000	3,506.000	8,000.000	2,138.400	CR17
22021009	70133	00	02101	10721300	SPORTING ACTIVITIES	770.000	-	1,000.000	267.300	CR17
22021010	70133	00	02101	10721300	DIRECT TEACHING & LABORATORY COST	2,310.000	-	3,000.000	801.900	CR17
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	770.000	750.000	1,000.000	267.300	CR17
22021019	70133	00	02101	10721300	MEDICAL EXPENSES - INTERNATIONAL	3,850.000		5,000.000	405.000	CR17
22021021	70133	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	1,540.000		5,000.000	405.000	CR17
22040109	70133	00	02101	10721300	GRANTS TO COMMUNITIES/NGOs	800.000	500.000	1,500.000	400.950	CR17
					TOTAL RECURRENT EXPENDITURE	2,599,490.800	2,218,251.535	1,939,107.360	2,349,481.517	
								PERSONNEL COST	2,187,101.008	
								OVERHEAD COST	162,380.509	

052102600100 BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID RESPONSIVE
23020101	71080	00060000010103	02101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: (PERIMETER FENCING)	45,000,000		45,000,000	23,850,000	CR17
23020101	71080	00050000010104	02101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: (RENO.) CAFETERIA, LAB. WARD PARTITIONS & OTHERS	25,000,000		25,000,000	13,250,000	CR17
23020101	71080	00060000010103	02101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: (INSTALLATION)	25,000,000		25,000,000	13,250,000	CR17
23020119	70840	00030000020106	03101	10721300	ZOOS, PARKS & RESERVES: Academic Parks	3,000,000		3,000,000	1,590,000	CR17
23020105	70630	00100000010104	03101	10721300	WATER DISTRIBUTION NETWORK	30,000,000		10,000,000	5,300,000	CR17
23020116	70540	00090000010103	03101	10721300	SEWAGE/ DRAINAGE NETWORK	25,000,000		10,540,000	5,586,200	CR17
23020105	70630	00100000010102	03101	10721300	BOREHOLES & OTHER WATER FACILITIES	30,500,000		30,500,000	16,165,000	CR17
23010119	70435	00030000020105	03101	10721300	POWER GENERATING SETS	15,000,000		40,000,000	21,200,000	CR17
23020127	70460	00140000010104	03101	10721300	BROADCASTING & COMMUNICATION EQUIPMENT	2,500,000		2,500,000	1,325,000	CR17
23010105	70451	00150000010104	03101	10721300	MOTOR VEHICLES: Ambulance,others	238,000,000	129,496,860	100,000,000	53,000,000	CR17
23010113	71080	00110000010102	03101	10721300	COMPUTERS	1,660,000	464,000	4,224,000	2,238,720	CR17
23010114	70460	00110000010102	03101	10721300	PRINTERS	670,000	518,000	273,000	144,690	CR17
23010118	70460	00110000010102	03101	10721300	PURCHASE OF SCANNERS: SCANNERS	670,000		225,000	119,250	CR17
23010115	70460	00110000010102	03101	10721300	PHOTOCOPIERS	900,000		3,340,000	1,770,200	CR17
23020127	70460	00110000010102	03101	10721300	PROJECTORS	830,000		570,000	302,100	CR17
23010117	70460	00110000010102	02101	10721300	BINDING EQUIPMENT	270,000		30,000	15,900	CR17
23010112	70131	00030000020106	03101	10721300	CHAIRS	3,354,000	815,000	6,000,000	3,180,000	CR17
23010112	71080	00030000020106	02101	10721300	TABLES	6,030,000	48,000	9,000,000	4,770,000	CR17
23010112	70131	00030000020106	03101	10721300	SAFES/ FILE CABINETS/ CUPBOARDS	4,066,000	80,000	5,090,000	2,697,700	CR17
23010112	70131	00030000020106	03101	10721300	TELEVISION SETS	1,000,000	122,900	5,000,000	2,650,000	CR17
23010112	70131	00030000020106	03101	10721300	AIR CONDITIONER	8,000,000	1,412,500	9,000,000	4,770,000	CR17
23010112	70131	00030000020106	03101	10721300	STOOLS	550,000		700,000	371,000	CR17
23010112	70131	00030000020106	03101	10721300	SHELVES	1,000,000	20,000	1,200,000	636,000	CR17
23010112	70131	00030000020106	03101	10721300	CEILING FANS			1,475,000	781,750	CR17
23010112	70131	00030000020106	03101	10721300	REFRIDGERATORS	1,000,000	324,000	1,095,000	580,350	CR17
23020106	70740	00040000030102	03101	10721300	LABORATORY/MEDICAL EQUIPMENTS	30,700,000	7,102,530	59,398,000	31,480,940	CR17
					TOTAL CAPITAL EXPENDITURE	499,700,000	140,403,790	398,160,000	211,024,800	
								CAPITAL EXPENDITURE	211,024,800	

052102700100 BENUE STATE PRIMARY HEALTH CARE BOARD										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID RESPONSIVE
21010101	70131	00	02101	10721300	SALARY	750,974,000	1,324,953,789	4,008,000,000	2,008,000,000	CR18
21020101	70131	00	02101	10721300	NON REGULAR ALLOWANCES	122,096,000	230,000	14,800,000	2,000,000	CR18
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	17,810,000	3,013,000	10,000,000	7,000,000	CR18
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	24,500,000	3,000	5,000,000	200,000	CR18
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	800,000	87,200	800,000	264,000	CR18
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	400,000	-	400,000	132,000	CR18
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	2,000,000	-	4,000,000	1,000,000	CR18
22020204	70131	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	500,000	26,000	500,000	165,000	CR18
22020205	70131	00	02101	10721300	WATER RATES	200,000	-	200,000	66,000	CR18
22020206	70131	00	02101	10721300	SEWAGE CHARGES	300,000	-	300,000	99,000	CR18
22020210	70131	00	02101	10721300	SOFTWARE CHARGES/ LICENCE RENEWAL	720,000	-	720,000	237,600	CR18
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,720,000	161,456	2,000,000	660,000	CR18
22020302	70131	00	02101	10721300	BOOKS	6,888,500	18,000	6,888,500	700,000	CR18
22020303	70131	00	02101	10721300	NEWSPAPERS	185,000	10,000	185,000	61,050	CR18
22020304	70131	00	02101	10721300	MAGAZINES & PERIODICALS	250,000	-	250,000	82,500	CR18
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	37,313,000	1,510,000	37,313,000	3,000,000	CR18
22020306	70131	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	3,000,000	-	3,000,000	990,000	CR18
22020307	70131	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES	261,000,000	14,569,544	200,000,000	5,000,000	CR18
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING	100,000	-	500,000	165,000	CR18
22020313	70131	00	02101	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	150,000	-	300,000	99,000	CR18
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,610,000	420,000	3,000,000	990,000	CR18
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	1,000,000	25,000	1,000,000	330,000	CR18
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,400,000	-	2,000,000	660,000	CR18
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,500,000	840,000	1,500,000	495,000	CR18
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	4,000,000	-	4,000,000	1,320,000	CR18
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	570,000	120,000	570,000	188,100	CR18
22020411	70131	00	02101	10721300	MAINTENANCE OF COMMUNICATION EQUIPMENT	500,000	-	500,000	165,000	CR18
22020501	70131	00	02101	10721300	LOCAL TRAINING	119,227,000	-	119,227,000	2,000,000	CR18
22020601	70131	00	02101	10721300	SECURITY SERVICES	4,200,000	-	4,200,000	1,386,000	CR18
22020602	70131	00	02101	10721300	OFFICE RENT	2,500,000	176,000	2,500,000	825,000	CR18
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	500,000	-	500,000	165,000	CR18
22020701	70131	00	02101	10721300	FINANCIAL CONSULTING	5,000,000	-	5,000,000	1,650,000	CR18
22020702	70131	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	5,000,000	-	5,000,000	1,650,000	CR18
22020708	70131	00	02101	10721300	MEDICAL CONSULTING	50,600,000	-	50,600,000	2,000,000	CR18
22020709	70131	00	02101	10721300	AUDITING OF ACCOUNTS	8,000,000	-	10,000,000	1,000,000	CR18
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	4,000,000	129,000	5,000,000	500,000	CR18
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	5,000,000	70,000	4,000,000	300,000	CR18
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	750,000	4,503	750,000	247,500	CR18
22020902	70131	00	02101	10721300	INSURANCE PREMIUM	1,500,000	-	1,500,000	495,000	CR18
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	4,670,000	765,000	4,670,000	1,541,100	CR18
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	10,184,500	1,558,000	10,184,500	500,000	CR18
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	19,000,000	242,000	10,000,000	500,000	CR18
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	4,000,000	-	4,000,000	500,000	CR18
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	800,000	-	800,000	264,000	CR18
22021007	70131	00	02101	10721300	WELFARE PACKAGES	5,700,000	550,000	5,700,000	500,000	CR18
22021008	70131	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	1,030,000	-	1,500,000	495,000	CR18
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	300,000	-	500,000	165,000	CR18
22021021	70131	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	7,500,000	5,632,000	7,500,000	700,000	CR18
					TOTAL RECURRENT EXPENDITURE	1,501,948,000	1,355,113,492	4,560,858,000	2,051,452,850	
								PERSONNEL COST	2,010,000,000	
								OVERHEAD COST	41,452,850	

052102700100 BENUE STATE PRIMARY HEALTH CARE BOARD										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020101	70471	00030000020106	02101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	625,000,000		400,000,000	212,000,000	CR18
23020118	70421	00010000030105	03101	10721300	OTHER STORAGE FACILITIES	35,000,000		35,000,000	18,550,000	CR18
23020119	70840	00030000020106	03101	10721300	MONUMENTS	10,000,000		10,000,000	5,300,000	CR18
23020105	70630	00100000010102	03101	10721300	BOREHOLES & OTHER WATER FACILITIES	277,000,000		260,000,000	137,800,000	CR18
23010119	70435	00030000020105	03101	10721300	POWER GENERATING SETS	7,000,000		7,000,000	3,710,000	CR18
23020127	70460	00140000010104	03101	10721300	BROADCASTING & COMMUNICATION EQUIPMENTS: Public Address Systems	4,950,000		4,950,000	2,623,500	CR18
23010105	70451	00150000010104	03101	10721300	MOTOR VEHICLES	27,000,000		27,000,000	14,310,000	CR18
23010113	70460	00110000010102	03101	10721300	COMPUTERS	28,000,000		20,000,000	10,600,000	CR18
23010114	70460	00110000010102	03101	10721300	PRINTERS	2,500,000		2,500,000	1,325,000	CR18
23010118	70460	00110000010102	03101	10721300	PURCHASE OF SCANNERS: SCANNERS	1,000,000		1,000,000	530,000	CR18
23010115	70460	00110000010102	03101	10721300	PHOTOCOPIERS	2,500,000		2,500,000	1,325,000	CR18
23020127	70460	00110000010102	03101	10721300	PROJECTORS	900,000		900,000	477,000	CR18
23010112	70131	00030000020106	03101	10721300	CHAIRS	3,895,000		3,895,000	2,064,350	CR18
23010112	70471	00030000020106	02101	10721300	TABLES	6,755,000		6,755,000	3,580,150	CR18
23010112	70131	00030000020106	03101	10721300	SAFES/ FILE CABINETS/ CUPBOARDS	5,000,000	360,000	5,000,000	2,650,000	CR18
23010112	70131	00030000020106	03101	10721300	TELEVISION SETS	2,800,000		2,800,000	1,484,000	CR18
23010112	70131	00030000020106	03101	10721300	AIR CONDITIONER	4,250,000		4,250,000	2,252,500	CR18
23010112	70131	00030000020106	03101	10721300	SHELVES	564,000		564,000	298,920	CR18
23010112	70131	00030000020106	03101	10721300	CEILING FANS	1,212,500		1,212,500	642,625	CR18
23010112	70131	00030000020106	03101	10721300	REFRIDGERATORS: (50 No. SDDs & 7 Deep Freezers)	201,400,000		170,854,700	30,552,991	CR18
23020106	70740	00040000030102	03101	10721300	LABORATORY/MEDICAL EQUIPMENTS	277,000,000		250,000,000	132,500,000	CR18
23050101	70140	00040000010106	03101	10721300	RESEARCH & DEVELOPMENT	24,000,000		22,000,000	11,660,000	CR18
TOTAL CAPITAL EXPENDITURE						1,547,726,500	360,000	1,238,181,200	596,236,036	
								CAPITAL EXPENDITURE	596,236,036	

051700800100 BENUE STATE LIBRARY BOARD										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70133	00	02101	10721300	SALARY	32,308,569	19,999,296	23,908,341	23,908,341	
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000	603,450	50,000	13,365	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000	165,000	60,000	16,038	
22020103	70133	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	900,000		900,000	240,570	
22020104	70133	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,000,000		1,000,000	267,300	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	50,000	50,000		26,730	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	50,000				
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES	500,000				
22020204	70133	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	50,000				
22020205	70133	00	02101	10721300	WATER RATES	50,000				
22020206	70133	00	02101	10721300	SEWAGE CHARGES	250,000				
22020210	70133	00	02101	10721300	SOFTWARE CHARGES/ LICENCE RENEWAL	1,000,000				
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000	1,515,450	500,000	133,650	
22020302	70133	00	02101	10721300	BOOKS	500,000		500,000	133,650	
22020303	70133	00	02101	10721300	NEWSPAPERS	50,000		50,000	13,365	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS	30,000		30,000	8,019	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	40,000		40,000	10,692	
22020308	70133	00	02101	10721300	FIELD & CAMPING MATERIALS SUPPLIES	200,000		200,000	53,460	
22020309	70133	00	02101	10721300	UNIFORMS & OTHER CLOTHING	40,000		40,000	10,692	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	50,000	300,000	150,000	40,095	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	50,000	8,000	50,000	13,365	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000	175,400	100,000	26,730	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	20,000	68,500	30,000	8,019	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	280,000	128,000	280,000	74,844	
22020501	70133	00	02101	10721300	LOCAL TRAINING	50,000	115,000	250,000	66,825	
22020601	70133	00	02101	10721300	SECURITY SERVICES	10,000		10,000	2,673	
22020602	70133	00	02101	10721300	OFFICE RENT	10,000		10,000	2,673	
22020603	70133	00	02101	10721300	RESIDENTIAL RENT	10,000		10,000	2,673	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	20,000	97,000	40,000	10,692	
22020709	70133	00	02101	10721300	AUDITING OF ACCOUNTS			2,000,000	534,600	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	60,000	305,000	150,000	40,095	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	50,000	168,000	100,000	26,730	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	100,000	1,157,200	200,000	53,460	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	210,000	214,000	310,000	82,863	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL RUNNING	1,270,000	160,000	1,370,000	366,201	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	20,000		20,000	5,346	
22021008	70133	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES			500,000	133,650	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION			20,000	5,346	
					TOTAL RECURRENT EXPENDITURE	39,928,569	50,343,592	32,878,341	26,332,752	
								PERSONNEL COST	23,908,341	
								OVERHEAD COST	2,424,411	

055100100100 BUREAU OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS,BLGCA										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY	132,029,775	139,527,585	97,702,033	97,702,033	
21010102	70131	00	02101	10721300	OVER TIME PAYMENTS	4,800,000		3,552,000	1,000,000	
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	36,000,000	9,382,600	36,000,000	4,050,000	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000	29,660,000	70,000,000	18,711,000	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	9,000,000	2,400,000	9,000,000	2,405,700	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	3,000,000	520,000	3,000,000	801,900	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	5,000,000	-	5,000,000	1,336,500	
22020204	70131	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	3,000,000	-	3,000,000	801,900	
22020205	70131	00	02101	10721300	WATER RATES	4,400,000	204,000	4,400,000	1,176,120	
22020206	70131	00	02101	10721300	SEWAGE CHARGES	1,300,000	-	1,300,000	347,490	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	6,500,000	6,415,000	150,000,000	10,530,000	
22020302	70131	00	02101	10721300	BOOKS	5,000,000	4,638,000	5,000,000	1,336,500	
22020303	70131	00	02101	10721300	NEWSPAPERS	1,200,000	-	1,200,000	320,760	
22020304	70131	00	02101	10721300	MAGAZINES & PERIODICALS	1,800,000	-	1,800,000	481,140	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	2,500,000	2,085,000	8,000,000	2,138,400	
22020306	70131	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	2,000,000	200,000	2,000,000	534,600	
22020312	70131	00	02101	10721300	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	3,500,000	2,525,000	7,000,000	1,871,100	
22020313	70131	00	02101	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	2,500,000	1,300,000	2,500,000	668,250	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	30,000,000	26,381,500	50,000,000	13,365,000	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	9,500,000	6,024,000	9,500,000	2,539,350	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,500,000	7,281,000	17,000,000	4,544,100	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,500,000	4,902,500	15,000,000	4,009,500	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	4,200,000	4,106,000	8,000,000	2,138,400	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	3,800,000	3,768,000	7,600,000	2,031,480	
22020501	70131	00	02101	10721300	LOCAL TRAINING	36,000,000		36,000,000	9,622,800	
22020601	70131	00	02101	10721300	SECURITY SERVICES	6,000,000	2,828,000	10,000,000	2,673,000	
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	4,560,000	2,440,000	6,580,000	1,758,834	
22020701	70131	00	02101	10721300	FINANCIAL CONSULTING	5,000,000	416,000	5,000,000	1,336,500	
22020702	70131	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	7,500,000	520,000	7,500,000	2,004,750	
22020703	70131	00	02101	10721300	LEGAL SERVICES	5,000,000		5,000,000	1,336,500	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	24,000,000	245,000	24,000,000	6,415,200	
22020802	70131	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	4,500,000		4,500,000	1,202,950	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	33,600,000	30,800,000	40,500,000	10,825,650	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	4,000,000	6,203	4,000,000	1,069,200	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	1,200,000	3,176,000	20,000,000	5,346,000	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	120,000,000	105,083,000	120,000,000	32,076,000	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	24,000,000	15,655,000	24,000,000	6,415,200	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	7,800,000	4,952,630	7,800,000	2,084,940	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	2,300,000	130,000	2,300,000	614,790	
22021007	70131	00	02101	10721300	WELFARE PACKAGES	10,000,000	9,705,000	30,500,000	8,152,650	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	2,500,000	104,000	2,500,000	668,250	
22021021	70131	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	40,000,000	39,123,000	40,000,000	10,692,000	
22040109	70131	00	02101	10721300	GRANTS TO COMMUNITIES/NGOs	4,000,000	-	4,000,000	405,000	
22040110	70131	00	02101	10721300	GRANTS TO ACADEMIC INSTITUTIONS	2,750,000	-		-	
22040111	70131	00	02101	10721300	CONTRIBUTION TO TRADITIONAL COUNCILS			2,750,000	405,000	
					TOTAL RECURRENT EXPENDITURE	658,739,775	466,504,018	914,484,033	279,946,337	
								PERSONNEL COST	98,702,033	
								OVERHEAD COST	181,244,304	

055100100100 BUREAU OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS,BLGCA										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020101	70443	00060000010103	02101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	157,000,000		25,570,000	8,906,031	
23010128	70443	00060000010103	02101	10721300	SECURITY INSTALLATIONS/ EQUIPMENT	5,000,000		3,000,000	1,044,900	
23020105	70630	00100000010102	03101	10721300	BOREHOLES & OTHER WATER FACILITIES	3,600,000		3,600,000	1,253,880	
23010119	70435	00030000020105	03101	10721300	POWER GENERATING SETS	32,000,000		15,000,000	5,224,500	
23010105	70451	00150000010104	03101	10721300	MOTOR VEHICLES	95,000,000				
23010113	70460	00110000020104	03101	10721300	COMPUTERS	12,500,000		5,000,000	1,741,500	
23010114	70460	00110000020104	03101	10721300	PRINTERS	7,500,000		3,500,000	1,219,050	
23010115	70460	00110000020104	03101	10721300	PHOTOCOPIERS	5,800,000		2,500,000	870,750	
23010116	70460	00110000020104	03101	10721300	TYPE-WRITERS	250,000			-	
23010117	70460	00110000020104	03101	10721300	SHREDDING MACHINES	350,000		350,000	121,905	
23020127	70460	00110000020104	03101	10721300	PROJECTORS	200,000		200,000	69,660	
23010112	70131	00130000010105	03101	10721300	CHAIRS	18,500,000		5,000,000	1,741,500	
23010112	70443	00130000010105	02101	10721300	TABLES	12,500,000		4,000,000	1,393,200	
23010112	70131	00130000010105	03101	10721300	SAFES/ FILE CABINETS/ CUPBOARDS	13,400,000		4,000,000	1,393,200	
23010112	70131	00130000010105	03101	10721300	TELEVISION SETS	4,500,000		2,500,000	870,750	
23010112	70131	00130000010105	03101	10721300	RADIO SETS	3,000,000		1,500,000	522,450	
23010112	70131	00130000010105	03101	10721300	AIR CONDITIONER	34,000,000		5,000,000	1,741,500	
23010112	70131	00130000010105	03101	10721300	STOOLS	2,000,000			-	
23010112	70131	00130000010105	03101	10721300	SHELVES	4,500,000		2,000,000	696,600	
23010112	70131	00130000010105	03101	10721300	CEILING FANS	1,800,000		500,000	174,150	
23010112	70131	00130000010105	03101	10721300	REFRIDGERATORS	4,500,000		4,500,000	1,567,350	
23020101	70443	00060000010103	02101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	214,000,000				
23020102	70443	00060000010103	02101	10721300	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	380,460,000				
					TOTAL CAPITAL EXPENDITURE	1,012,360,000	-	87,720,000	30,552,876	
								CAPITAL EXPENDITURE	30,552,876	

053905100200 MINISTRY OF YOUTH AND SPORTS DEVELOPMENT										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY	73,711,119	71,792,297	54,546,228	54,546,228	
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000	613,470	1,000,000	267,300	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000	82,700	500,000	133,650	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	95,000		95,000	25,394	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	10,000	2,000	10,000	2,673	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	100,000	75,950	100,000	26,730	
22020204	70131	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	20,000		20,000	5,346	
22020205	70131	00	02101	10721300	WATER RATES	20,000	5,000	20,000	5,346	
22020206	70131	00	02101	10721300	SEWAGE CHARGES	10,000		10,000	2,673	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000	977,600	1,000,000	267,300	
22020303	70131	00	02101	10721300	NEWSPAPERS	5,000		5,000	1,337	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	200,000	200,000	200,000	53,460	
22020307	70131	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES	100,000	90,700	100,000	26,730	
22020308	70131	00	02101	10721300	FIELD & CAMPING MATERIALS SUPPLIES	500,000	171,400	500,000	133,650	
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING	77,000,000	1,000,000	22,500,000	4,050,000	
22020311	70131	00	02101	10721300	FOOD STUFF / CATERING MATERIALS SUPPLIES	500,000	200,000	500,000	133,650	
22020312	70131	00	02101	10721300	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	20,000		20,000	5,346	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000	977,300	1,000,000	267,300	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	300,000	151,700	300,000	80,190	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000	227,500	500,000	133,650	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000	100,000	100,000	26,730	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	100,000	32,000	100,000	26,730	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	200,000	200,000	200,000	53,460	
22020501	70131	00	02101	10721300	LOCAL TRAINING	500,000		10,000,000	2,673,000	
22020601	70131	00	02101	10721300	SECURITY SERVICES	300,000	260,000	300,000	80,190	
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	200,000	60,000	200,000	53,460	
22020702	70131	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING	100,000		100,000	26,730	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	1,000,000	702,605	1,000,000	267,300	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	20,000		20,000	5,346	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	50,000	11,000	50,000	13,365	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	300,000	143,900	300,000	80,190	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	500,000	325,000	500,000	133,650	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	500,000	30,500	500,000	133,650	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	500,000		500,000	133,650	
22021005	70131	00	02101	10721300	YOUTH ACTIVITIES (DOMESTICATION OF NATIONAL YOUTH DEVELOPMENT POLICY)			10,000,000	2,673,000	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	50,000		50,000	13,365	
22021007	70131	00	02101	10721300	WELFARE PACKAGES	1,000,000	880,000	1,000,000	267,300	
22021008	70131	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	200,000		200,000	53,460	
22021009	70131	00	02101	10721300	SPORTING ACTIVITIES	200,000,000	8,311,850	150,000,000	8,100,000	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000	42,000	100,000	26,730	
22021021	70131	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	400,000	1,100,000	20,400,000	1,620,000	
22040102	70131	00	02101	10721300	GRANTS TO NYSC			10,000,000	1,620,000	
22040109	70131	00	02101	10721300	GRANTS TO COMMUNITIES/NGOs (VOULNTARY YOUTH ORGANISATIONS PROJECTS, PROGRAMMES AND ACTIVITIES)			5,000,000	1,336,500	
					TOTAL RECURRENT EXPENDITURE	362,711,119	88,766,472	293,546,228	79,585,758	
								PERSONNEL COST	54,546,228	
								OVERHEAD COST	25,039,530	

053905100200 MINISTRY OF YOUTH AND SPORTS DEVELOPMENT										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020118	70810	00030000020106	03101	10721300	EQUIPMENT STORE	90,000,000			34,400,000	
23010112	70443	00030000020106	03101	10721300	PURCHASE OF OFFICE FURNITURE AND FITTINGS: IMPRESTS	12,000,000		80,000,000		
23020101	70443	00040000010102	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Purchase of Land and Building of Administrative Office for the newly created Benue State Sports Marketing and Lottery Board	50,000,000		20,000,000	8,600,000	
23020101	70443	00080000020105	03101	10722000	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of Administrative Block NYSC Camp Wannune (Completed) Outstanding Payment	2,000,000		4,671,814	2,008,880	
23020112	70443	00080000020103	03101	10721300	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: Construction, Maintenance/Renovation of Macarthy Stadium Makurdi	50,000,000	2,661,007	30,000,000	12,900,000	
23020112	70443	00080000020103	03101	10721300	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: Construction and Renovation of Sports Complex Commissioner's Quarters	2,000,000		10,000,000	4,300,000	
23020112	70443	00080000020103	03101	10721300	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: Construction of Indoor Sports Hall Aper Aku Stadium	100,000,000		90,000,000	38,700,000	
23020119	70443	00080000020103	03101	10722000	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: Construction of Multi-purpose Parade Ground NYSC Camp Wannune	162,132,999			-	
23020118	70443	00080000020105	03101	10722000	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: Construction and Reconstruction of Makeshift Kitchen at NYSC Camp, Wannune, Tarka L.G.A	1,500,000		1,500,000	645,000	
23020101	70443	00080000020103	03101	10722000	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of Zonal Youth / Sports Offices	60,000,000		60,000,000	25,800,000	
23020112	70443	00080000020103	03101	10721300	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: Construction of Sports Academy in Makurdi	10,000,000		10,000,000	4,300,000	
23030111	70443	00080000020103	03101	10721300	REHABILITATION / REPAIRS - SPORTING FACILITIES: Upgrading of Aper Aku / 3 Stadia	90,000,000		90,000,000	38,700,000	
23020119	70443	00080000020103	03101	10722000	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: Construction of proposed Ultra-Modern Multi purpose Hall at NYSC Camp Wannune	206,868,488		-	-	
23020112	70443	00080000020103	03101	10722000	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: Construction of sports facilities (football pitch, basketball, lawn tennis, badminton, handball and volleyball courts) at NYSC Camp Wannune	35,000,000		35,000,000	15,050,000	
2320101	70443	00060000010103	03101	10722000	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of Fence/Gate/House at NYSC Camp Wannune (Ongoing)	2,000,000		14,059,398	6,045,541	
23020101	70443	00060000010103	03101	10722000	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of Ultra Modern Steel Membered Multipurpose Hall at NYSC Camp Wannune Tarka			140,000,000	60,200,000	
23020102	70443	00060000010103	03101	10722000	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: Construction of Eight-Man-Quarters (Completed) Outstanding Payment	2,000,000		2,406,263	1,034,693	
23020102	70443	00080000020105	03101	10721300	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: Hostel Accomodation @ Aper Aku Stadium	100,000,000		100,000,000	43,000,000	
23020102	70443	00080000020105	03101	10722000	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: Construction of 3 proposed hostel blocks at NYSC Camp Wannune Tarka	130,447,663			-	
23020102	70443	00080000020105	03101	10722000	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: Construction of 10 Hostel Blocks at NYSC Camp Wannune Tarka (Completed) outstanding payment			62,237,622	26,762,177	
23020114	70451	00060000010103	03101	10722000	Roads & Bridges: Access Road Asphalt Dressing NYSC Camp, Wannune, Tarka L.G.A	50,000,000		50,000,000	21,500,000	
23010119	70435	00030000020105	03101	10721300	Power Generating Sets: Completion of Floodlight at Aper Aku Stadium Makurdi	47,808,222		47,808,222	20,557,535	
23010119	70435	00030000020105	03101	10721300	Power Generating Sets: Purchase of 3-Phase 20KVA Power Generator for the newly created Benue State Sports Marketing and Lottery Board	4,000,000		4,000,000	1,720,000	
23010119	70435	00030000020105	03101	10721300	Power Generating Sets: Purchase of 1000KVA Generator Aper Aku Stadium	55,000,000		55,000,000	23,650,000	
23020127	70460	00110000010104	03101	10721300	Broadcast & Communication Equipments: Electric Commissioner's Quarters Score Board	2,000,000		2,000,000	860,000	
23010105	70451	00150000010104	03101	10721300	Motor Vehicles: Toyota Bumper Hummer 18 Sitter Bus for the newly created Benue State Sports Marketing and Lottery Board	25,000,000				
23010113	70460	00110000010104	03101	10721300	Computers: 5 Desktop System HP Intel Core i7 @ N375,000.00 each, 2 Laptop System HP Intel Core i7 @ N320,000.00 each, 5 Dell Venue 9 Android Palmtop @ N320,000.00 each for the newly created Benue State Sports Marketing and Lottery Board	22,826,000		22,826,000	9,815,180	
23010112	70810	00060000010103	03101	10721300	Furniture & Fittings for Ultra-Modern Youth Centre Makurdi	30,000,000		30,000,000	12,900,000	
23010112	70131	00060000010103	03101	10721300	Chairs: 4 Executive Chairs, 10 set of Visitor's Chairs (3 in 1), other chairs for the newly created Benue State Sports Marketing and Lottery Board	900,000		900,000	387,000	
23010112	70810	00060000010103	03101	10721300	Tables: 4 Executive Tables 1.8, Semi Office Table and others for the newly created Benue State Sports Marketing and Lottery Board	1,800,000		1,800,000	774,000	
23030111	70810	00080000020103	03101	10721300	REHABILITATION / REPAIRS - SPORTING FACILITIES: Upgrading of Aper Aku Stadium	100,000,000		50,000,000	21,500,000	
					TOTAL CAPITAL EXPENDITURE	1,445,283,372	2,661,007	1,014,209,319	436,110,007	
								CAPITAL EXPENDITURE	436,110,007	

053905100100 BENUE STATE SPORTS COUNCIL										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY	86,830,443	40,710,834	64,254,528	64,254,528	
21020101	70131	00	02101	10721300	NON REGULAR ALLOWANCES	55,202,964	25,962,066			
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	770,000		770,000	205,821	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	150,000		205,000	54,797	
22020204	70131	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	154,000		154,000	41,164	
22020205	70131	00	02101	10721300	WATER RATES	151,000		151,000	40,362	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	77,000		77,000	20,582	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	77,000		77,000	20,582	
22020307	70131	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES	200,000		200,000	53,460	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000		1,000,000	267,300	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	192,000		192,000	51,322	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	154,000		154,000	41,164	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	200,000		200,000	53,460	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	100,000		100,000	26,730	
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	385,000		385,000	102,911	
22020709	70131	00	02101	10721300	AUDITING OF ACCOUNTS	2,500,000		1,000,000	267,300	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	1,000,000		300,000	80,190	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	200,000		200,000	53,460	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	50,000	158	50,000	13,365	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	200,000		200,000	53,460	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	3,690,000		200,000	53,460	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	55,000		200,000	53,460	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	770,000		70,000	18,711	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	15,000		15,000	4,010	
22021007	70131	00	02101	10721300	WELFARE PACKAGES	100,000		100,000	26,730	
22021009	70131	00	02101	10721300	SPORTING ACTIVITIES	300,000,000	5,500,000	150,000,000	40,095,000	
					TOTAL RECURRENT EXPENDITURE	454,223,407	72,173,058	220,254,528	105,953,328	
								PERSONNEL COST	64,254,528	
								OVERHEAD COST	41,698,800	

051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT														
RECURRENT EXPENDITURE														
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID RESPONSIVE				
21010101	70131	00	02101	10721300	SALARY	90,734,271	94,893,335	67,143,361	67,143,361					
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000	3,902,500	4,000,000	1,069,200					
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000	1,471,500	1,500,000	400,950					
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	400,000	4,000	200,000	53,460					
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	400,000	362,500	200,000	53,460					
22020205	70131	00	02101	10721300	WATER RATES	100,000	-	100,000	26,730					
22020206	70131	00	02101	10721300	SEWAGE CHARGES	100,000	100,000	100,000	26,730					
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,000,000	1,857,000	2,000,000	534,600					
22020302	70131	00	02101	10721300	BOOKS	100,000	87,000	500,000	133,650					
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	100,000	42,000	100,000	26,730					
22020306	70131	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	500,000	320,000	500,000	133,650					
22020307	70131	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES	50,000	-	50,000	13,365					
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING	100,000	-	1,000,000	267,300					
22020310	70131	00	02101	10721300	TEACHING AIDS / INSTRUCTION MATERIALS	700,000	544,000	700,000	187,110					
22020311	70131	00	02101	10721300	FOOD STUFF / CATERING MATERIALS SUPPLIES	9,000,000	9,000,000	8,924,000	2,385,385					
22020313	70131	00	02101	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	200,000	50,000	200,000	53,460					
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,500,000	1,365,000	1,500,000	400,950					
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	100,000	77,000	100,000	26,730					
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	800,000	716,500	800,000	213,840					
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	300,000	4,000	300,000	80,190					
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	500,000	498,000	300,000	80,190					
22020501	70131	00	02101	10721300	LOCAL TRAINING	1,500,000	1,500,000	1,500,000	400,950					
22020601	70131	00	02101	10721300	SECURITY SERVICES	200,000	-	200,000	53,460					
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	300,000	250,000	300,000	80,190					
22020703	70131	00	02101	10721300	LEGAL SERVICES	1,000,000	-	500,000	133,650					
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	500,000	375,000	500,000	133,650					
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	500,000	128,000	500,000	133,650					
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	40,000	7,476	40,000	10,692					
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	400,000	35,000	400,000	106,920					
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	200,000	191,000	400,000	106,920					
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	200,000	92,000	300,000	80,190					
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	2,000,000	82,710	1,500,000	400,950					
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	36,000	31,500	36,000	9,623					
22021007	70131	00	02101	10721300	WELFARE PACKAGES	50,000	-	50,000	13,365					
22021008	70131	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	200,000	-	200,000	53,460					
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	500,000	260,000	500,000	133,650					
22021021	70131	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	30,000,000	14,115,500	15,000,000	4,009,500					
22040109	70131	00	02101	10721300	GRANTS TO COMMUNITIES / NGOs IN RESPONSE TO COVID-19	2,000,000	-	1,000,000	50,000,000	CR13				
22080101	70131	00	02101	10721300	TRANSFERS - PAYMENT TO UNEMPLOYED									
22080102	70131	00	02101	10721300	TRANSFERS - PAYMENT: RELIEF FOR VULNERABLE GROUPS: COVID-19 protective and relief materials and food supply for the poor,widows,aged,persons living with disability and psychosocial illnesses and other vulnerable groups				300,000,000	CR13				
					TOTAL RECURRENT EXPENDITURE	152,810,271	132,362,521	113,143,361	429,171,861					
								PERSONNEL COST	67,143,361					
								OVERHEAD COST	362,028,500					

051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID RESPONSIVE
23020105	70630	00100000010102	03101	10721300	BOREHOLES & OTHER WATER FACILITIES: Bore hole for Remand Home Gboko	2,000,000		2,000,000	2,000,000	
23020105	70630	00100000010102	03101	10721300	BOREHOLES & OTHER WATER FACILITIES: Sinking of bore hole at IBB Square	2,000,000		2,000,000	2,000,000	CR13
23010114	70460	00110000010102	03101	10721300	PRINTERS: Equipment of DSWO office in 15 LGAs	550,000		550,000	236,500	CR13
23010112	70131	00030000020106	03101	10721300	CHAIRS: Purchase of Chairs for PRS	150,000		250,000	107,500	
23010112	70131	00030000020106	03101	10721300	CHAIRS: Furnishing in DSWO office in 15 LGAs	2,000,000		2,000,000	860,000	
23010112	70131	00030000020106	03101	10721300	CHAIRS: Furnishing of Hon.Commissioner,PS.& six Directors			900,000	387,000	
23010112	70443	00030000020106	03101	10721300	TABLES:Purchase of Tables for PRS	150,000		250,000	107,500	
23010112	70443	00030000020106	03101	10721300	TABLES: Furnishing in DSWO office in 15 LGAs	5,000,000		5,000,000	2,150,000	
23010112	70443	00030000020106	03101	10721300	TABLES: Furnishing of Hon.Commissioner,PS.& six Directors			900,000	387,000	
23010112	70131	00030000020106	03101	10721300	SAFE/FILE CABINETS/CUPBOARD: Furnishing of Hon.Commissioner,PS.& six Directors			900,000	387,000	
23010112	70131	00030000020106	03101	10721300	TELEVISION SETS: Furnishing of Hon.Commissioner,PS.& six Directors			900,000	387,000	
23010112	70443	00030000020106	03101	10721300	REFRIGERTOR: Furnishing of Hon.Commissioner,PS.& six Directors			900,000	387,000	
23020101	70443	00060000010105	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS				-	
23020101	70443	00040000010101	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Cancer Screening Centre MKd,furnishing/equipment	10,000,000	10,000,000	10,000,000	4,300,000	
23020101	70443	00070000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of DSW office at Vandeikya	10,000,000		10,000,000	4,300,000	
23020101	70443	00070000010104	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of DSW office at Aliade	10,000,000		10,000,000	4,300,000	
23030121	70443	00060000010103	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation work of IBB square Makurdi	10,000,000		10,000,000	4,300,000	
23020101	70443	00030000020106	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of center for the elderly, Makurdi	10,000,000		10,000,000	4,300,000	
23020101	70443	00080000020105	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of correctional centre	10,000,000		10,000,000	4,300,000	
23030121	70443	00060000010105	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of staff quarters in Remand Home Gboko	15,000,000	2,498,000	15,000,000	6,450,000	
23030121	70443	00070000010104	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of DSWO at K/Ala, Gboko, Adikpo, Makurdi & Otukpo	15,000,000		15,000,000	6,450,000	
23030121	70443	00070000010104	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of some parts of Mama Abayol Orphanage Home:Children Park	90,000,000		6,300,000	2,709,000	
23030121	70443	00070000010104	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of Day care Centre	12,500,000		12,500,000	5,375,000	
23030121	70443	00080000020105	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of Maryam Abacha Amusement Park opposite Ankpa quarters.	10,000,000		10,000,000	4,300,000	
23030121	70443	00060000010103	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Resuscitation of the Briquetting Center	20,000,000		20,000,000	8,600,000	
23030101	70443	00060000010103	03101	10721300	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING: Renovation of Maimuna Kotangora Hostel	59,000,000		55,000,000	23,650,000	
23030121	70443	00060000010105	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of Pauline Makka Centre	28,500,000	212,000	60,000	25,800	
23030121	70443	00080000020103	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Re-construction of Macafa Park (Event Hall)	30,000,000		30,000,000	12,900,000	
23020101	70443	00070000010101	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Gender & women/Girl Child empowerment and livelihoods support			10,000,000	54,300,000	CR13
23020101	70443	00080000020102	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: furnishing of 5 safe space centre livelihoods support			3,000,000	1,290,000	CR13
23020101	70443	00080000020102	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Equipment of 5 safe space centre with skill acquisition equipment and livelihoods support			3,000,000	1,290,000	CR13
23020118	70443	00070000010104	03101	10721300	women peace & security programme			5,000,000	2,150,000	
23020101	70443	00060000010105	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Women in politics,Gender & human rights			5,000,000	2,150,000	
23020101	70443	00060000010105	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	4,000,000		4,000,000	1,720,000	
23050101	70140	00040000010106	03101	10721300	Orphan and Vulnerable children empowerment and livelihoods support	45,000,000		36,830,000	15,836,900	CR13
TOTAL CAPITAL EXPENDITURE						400,850,000	12,710,000	307,240,000	184,393,200	
								CAPITAL EXPENDITURE	184,393,200	

051305300102 BENUE STATE REHABILITATION BOARD,APIR										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY	7,914,545	10,006,729	5,856,763	5,856,763	
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	70,000	200,000	53,460	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	775,900	1,000,000	267,300	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	154,000	175,500	154,000	41,164	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	154,000	26,000	154,000	41,164	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	154,000	20,000	154,000	41,164	
22020205	70131	00	02101	10721300	WATER RATES	154,000	10,000			
22020210	70131	00	02101	10721300	SOFTWARE CHARGES/ LICENCE RENEWAL		1,124,000			
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,500,000	1,000	1,000,000	267,300	
22020302	70131	00	02101	10721300	BOOKS	154,000	62,000	1,000,000	267,300	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	154,000	500,000	100,000	26,730	
22020307	70131	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000	1,480,000	1,000,000	267,300	
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING	1,000,000	2,419,000	2,000,000	534,600	
22020310	70131	00	02101	10721300	TEACHING AIDS / INSTRUCTION MATERIALS: Special Schools; Sai, Aliade, Ohimini & Blind Workshop.	6,000,000	3,050,000	5,000,000	1,336,500	
22020311	70131	00	02101	10721300	FOOD STUFF / CATERING MATERIALS SUPPLIES: Community Base Rehab Centre, Hiitom Ikov, Special Schools, Buruku, Elim, EFCE Otukpo etc	10,000,000	360,600	9,000,000	2,405,700	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000	65,000	500,000	133,650	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	500,000		200,000	53,460	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		65,000		-	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000	364,000	400,000	106,920	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	500,000			-	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	500,000	193,000	300,000	80,190	
22020501	70131	00	02101	10721300	LOCAL TRAINING	154,000		100,000	26,730	
22020601	70131	00	02101	10721300	SECURITY SERVICES	154,000		50,000	13,365	
22020602	70131	00	02101	10721300	OFFICE RENT	385,000		100,000	26,730	
22020603	70131	00	02101	10721300	RESIDENTIAL RENT	300,000		100,000	26,730	
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	1,000,000	42,500	500,000	133,650	
22020703	70131	00	02101	10721300	LEGAL SERVICES	1,000,000				
22020705	70131	00	02101	10721300	ARCHITECTURAL SERVICES	500,000				
22020706	70131	00	02101	10721300	SURVEYING SERVICES	500,000				
22020707	70131	00	02101	10721300	AGRICULTURAL CONSULTING	1,000,000				
22020708	70131	00	02101	10721300	MEDICAL CONSULTING	2,000,000				
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	500,000	240,000	300,000	80,190	
22020802	70131	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST	38,500		38,500	10,291	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	77,000				
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	23,100	19,115	23,100	6,175	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	231,000	189,000	231,000	61,746	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	385,000		385,000	102,911	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	77,000		150,000	40,095	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL	154,000	79,500	154,000	41,164	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	38,500		38,500	10,291	
22021007	70131	00	02101	10721300	WELFARE PACKAGES: (Community Base Rehabilitation, Graduation & Settlement of Trainees, National Trade Fair, Evacuation of Lunatics, Advocacy visits & Public private partnership, Baseline Survey for the disabled).	10,000,000	3,624,500	7,000,000	1,871,100	
22021009	70131	00	02101	10721300	SPORTING ACTIVITIES	2,310,000		100,000	26,730	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	77,000	75,000	77,000	20,582	
22021021	70131	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS	5,000,000		2,490,900	665,818	
22040109	70131	00	02101	10721300	GRANTS TO COMMUNITIES/NGOs	1,155,000				
					TOTAL RECURRENT EXPENDITURE	62,397,645	25,037,344	39,856,763	14,944,963	
								PERSONNEL COST	5,856,763	
								OVERHEAD COST	9,088,200	

051305300102 BENUE STATE REHABILITATION BOARD,APIR										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020101	70443	00060000010105	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of Admin Block	20,000,000		16,000,000	6,880,000	
23020101	70443	00080000020102	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of Skill Acquisition Centre at Apir	30,000,000		24,000,000	10,320,000	
23020106	70443	00040000010101	03101	10721300	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: Construction of Clinic and Sick Bay	14,000,000		11,200,000	4,816,000	
					TOTAL CAPITAL EXPENDITURE	64,000,000	-	51,200,000	22,016,000	
								CAPITAL EXPENDITURE	22,016,000	

051705500100 BENUE STATE SCIENCE AND TECHNICAL EDUCATION BOARD,BSTEB										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70133	00	02101	10721300	SALARY	511,597,352	490,457,923	378,582,040	378,582,040	
21020101	70133	00	02101	10721300	NON REGULAR ALLOWANCES	10,000,000				
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000	128,500	100,000	26,730	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000	74,500			
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES	180,000	30,000	120,000	32,076	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES	15,000	6,600	25,000	6,683	
22020205	70133	00	02101	10721300	WATER RATES	65,000	17,800	7,920	2,117	
22020206	70133	00	02101	10721300	SEWAGE CHARGES	12,000	-	10,000	2,673	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000	453,000	200,000	53,460	
22020302	70133	00	02101	10721300	BOOKS	150,000	-			
22020303	70133	00	02101	10721300	NEWSPAPERS	50,000	21,000	8,640	2,309	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS	205,000	203,400	280,000	74,844	
22020306	70133	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS	171,000	-			
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	351,000	312,700	620,000	165,726	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	131,000	55,300	45,000	12,029	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	231,000	226,940	600,000	160,380	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	161,000	91,000	101,000	26,997	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	70,000	61,700	70,000	18,711	
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES	50,000	32,400			
22020501	70133	00	02101	10721300	LOCAL TRAINING	558,500	-	200,000	53,460	
22020601	70133	00	02101	10721300	SECURITY SERVICES	600,000	200,000	276,000	73,775	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES	80,000	4,800	30,000	8,019	
22020703	70133	00	02101	10721300	LEGAL SERVICES	150,000	-			
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST	446,000	228,788	200,000	53,460	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST	180,000	38,058	80,000	21,384	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)	23,100	514	23,140	6,185	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS	100,000	64,000	70,000	18,711	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE			100,000	26,730	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	90,000	90,000	100,000	26,730	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL			100,000	26,730	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES	30,000		15,000	4,010	
22021007	70133	00	02101	10721300	WELFARE PACKAGES	180,000	95,000	100,000	26,730	
22021008	70133	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	130,400		119,300	31,889	
22021009	70133	00	02101	10721300	SPORTING ACTIVITIES	500,000	45,000	1,000,000	267,300	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	140,000	90,000	140,000	37,422	
22021041	70133	00	02101	10721300	CONTINGENCY	150,000				
					TOTAL RECURRENT EXPENDITURE	527,597,352	493,028,923	383,323,040	379,849,310	
								PERSONNEL COST	378,582,040	
								OVERHEAD COST	1,267,269	

051705500100 BENUE STATE SCIENCE AND TECHNICAL EDUCATION BOARD										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23010113	70460	00110000010102	03101	10721300	COMPUTERS	725,000		240,000	103,200	
23010114	70460	00110000010102	03101	10721300	PRINTERS	80,000		170,800	73,444	
23010118	70460	00110000010102	03101	10721300	PURCHASE OF SCANNERS: SCANNERS	45,000		222,000	95,460	
23010115	70460	00110000010102	03101	10721300	PHOTOCOPIERS	150,000		300,000	129,000	
23020127	70460	00110000010102	03101	10721300	PROJECTORS	62,000				
23010117	70460	00110000010102	02101	10721300	BINDING EQUIPMENT	25,000				
23010112	70131	00030000020106	03101	10721300	CHAIRS	175,000		160,000	68,800	
23010112	70133	00030000020106	02101	10721300	TABLES	135,000		192,000	82,560	
23010112	70131	00030000020106	03101	10721300	SAFES/ FILE CABINETS/ CUPBOARDS	150,000		120,000	51,600	
23010112	70131	00030000020106	03101	10721300	TELEVISION SETS	150,000		240,000	103,200	
23010112	70131	00030000020106	03101	10721300	AIR CONDITIONER	170,000		400,000	172,000	
23010112	70131	00030000020106	03101	10721300	CEILING FANS	56,000		-	-	
23010112	70131	00030000020106	03101	10721300	REFRIDGERATORS	190,000		200,000	86,000	
TOTAL CAPITAL EXPENDITURE						2,113,000	-	2,244,800	965,264	
								CAPITAL EXPENDITURE	965,264	

051400100200 BENUE STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY: (PAID FROM IDA)	23,625,000	15,879,000	17,482,500	17,482,500	
21020101	70131	00	02101	10721300	NON REGULAR ALLOWANCES: (PA PAID FROM IDA)	23,925,000	5,606,250	17,704,500	10,000,000	
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING	7,000,000	9,680,600	10,000,000	2,673,000	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS	7,700,000	8,294,700	9,000,000	2,405,700	
22020103	70131	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,265,150		5,625,150	1,503,603	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES	500,000	19,869	760,000	203,148	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES	452,000	293,000	452,000	120,820	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES	400,000		400,000	106,920	
22020204	70131	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES	1,800,000	336,000	1,800,000	481,140	
22020205	70131	00	02101	10721300	WATER RATES	110,880		110,880	29,638	
22020206	70131	00	02101	10721300	SEWAGE CHARGES	2,500,000		2,500,000	668,250	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,000,000	1,784,800	2,000,000	534,600	
22020302	70131	00	02101	10721300	BOOKS	200,000		200,000	53,460	
22020303	70131	00	02101	10721300	NEWSPAPERS	50,000		50,000	13,365	
22020304	70131	00	02101	10721300	MAGAZINES & PERIODICALS	12,000		12,000	3,208	
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING	100,000		100,000	26,730	
22020310	70131	00	02101	10721300	TEACHING AIDS / INSTRUCTION MATERIALS	1,500,000	1,500,000	1,500,000	400,950	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,000,000	1,391,735	5,000,000	1,336,500	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE	2,500,000		2,500,000	668,250	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	45,000,000	-	10,000,000	2,673,000	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000	957,250	1,000,000	267,300	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS	1,500,000	109,000	1,500,000	400,950	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES	192,500		192,500	51,455	
22020501	70131	00	02101	10721300	LOCAL TRAINING	3,000,000	12,524,290	13,000,000	3,474,900	
22020601	70131	00	02101	10721300	SECURITY SERVICES	1,500,000	650,842	1,440,000	384,912	
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES	150,000		150,000	40,095	
22020701	70131	00	02101	10721300	FINANCIAL CONSULTING	2,700,000		2,700,000	721,710	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST	3,000,000	300,000	3,000,000	801,900	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST	1,000,000	537,300	1,200,000	320,760	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)		14,500			
22020902	70131	00	02101	10721300	INSURANCE PREMIUM	2,000,000		2,000,000	534,600	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS	2,000,000	466,100	2,000,000	534,600	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE	6,360,000	2,996,500	6,300,000	1,683,990	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS	1,500,000	230,000	1,500,000	400,950	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES	50,000	6,100	50,000	13,365	
22021008	70131	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES	2,400,000		2,400,000	641,520	
22021009	70131	00	02101	10721300	SPORTING ACTIVITIES	100,000		100,000	26,730	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,800,000	798,900	1,800,000	481,140	
22040103	70131	00	02101	10721300	GRANT TO LOCAL GOVERNMENTS - CURRENT	75,000,000	66,427,603	500,000,000		
					TOTAL RECURRENT EXPENDITURE	234,892,530	130,804,340	627,529,530	52,165,658	
								PERSONNEL COST	27,482,500	
								OVERHEAD COST	24,683,158	

051400100200 BENUE STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23020101	70443	00060000010105	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS				500,000,000	
					TOTAL CAPITAL EXPENDITURE	-	-	-	500,000,000	
								CAPITAL EXPENDITURE	500,000,000	

014900100100 BENUE STATE PENSION COMMISSION										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY			32,038,649	32,038,649	
21020202	70131	00	02101	10721300	CONTRIBUTORY PENSION: (EMPLOYERS)			4,500,000,000	500,000,000	
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING			8,000,000	2,138,400	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS			16,000,000	4,276,800	
22020103	70131	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			20,000,000	5,346,000	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES			600,000	160,380	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES			60,000	16,038	
22020204	70131	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES			198,000	52,925	
22020205	70131	00	02101	10721300	WATER RATES			192,000	51,322	
22020206	70131	00	02101	10721300	SEWAGE CHARGES			150,000	40,095	
22020303	70131	00	02101	10721300	NEWSPAPERS			50,000	13,365	
22020304	70131	00	02101	10721300	MAGAZINES & PERIODICALS			50,000	13,365	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS			1,500,000	400,950	
22020307	70131	00	02101	10721300	DRUGS/LABORATORY/MEDICAL SUPPLIES			500,000	133,650	
22020309	70131	00	02101	10721300	UNIFORMS & OTHER CLOTHING			500,000	133,650	
22020312	70131	00	02101	10721300	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS			500,000	133,650	
22020313	70131	00	02101	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			500,000	133,650	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			1,500,000	400,950	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE			200,000	53,460	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			270,000	72,171	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS			200,000	53,460	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS			240,000	64,152	
22020501	70131	00	02101	10721300	LOCAL TRAINING			15,000,000	4,009,500	
22020502	70131	00	02101	10721300	INTERNATIONAL TRAINING			5,000,000	1,336,500	
22020601	70131	00	02101	10721300	SECURITY SERVICES			600,000	160,380	
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES			112,000	29,938	
22020701	70131	00	02101	10721300	FINANCIAL CONSULTING			4,000,000	1,069,200	
22020702	70131	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING			3,000,000	801,900	
22020703	70131	00	02101	10721300	LEGAL SERVICES			1,500,000	400,950	
22020709	70131	00	02101	10721300	AUDITING OF ACCOUNTS			4,000,000	1,069,200	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST			2,000,000	534,600	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST			2,530,000	676,269	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)			300,000	80,190	
22020902	70131	00	02101	10721300	INSURANCE PREMIUM			45,000,000	12,028,500	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS			480,000	128,304	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE			1,440,000	384,912	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS			650,000	173,745	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES			250,000	66,825	
22021007	70131	00	02101	10721300	WELFARE PACKAGES			500,000	133,650	
22021009	70131	00	02101	10721300	SPORTING ACTIVITIES			300,000	80,190	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION			500,000	133,650	
24010501	70460	00	02101	10721300	DEPRECIATION CHARGES: COMPUTERS			200,000	53,460	
24010502	70131	00	02101	10721300	DEPRECIATION CHARGES: PRINTERS			200,000	53,460	
24010503	70131	00	02101	10721300	DEPRECIATION CHARGES: SCANNERS			60,000	16,038	
24010505	70131	00	02101	10721300	DEPRECIATION CHARGES: PHOTOCOPIERS			300,000	80,190	
24010507	70131	00	02101	10721300	DEPRECIATION CHARGES: SHREDDING MACHINES			60,000	16,038	
					TOTAL RECURRENT EXPENDITURE	-	-	4,671,230,649	569,244,671	
								PERSONNEL COST	532,038,649	
								OVERHEAD COST	37,206,022	

022800100100 MINISTRY OF ENERGY SCIENCE & TECHNOLOGY										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY			44,400,000	44,400,000	
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING			7,500,000	6,075,000	
22020103	70131	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			9,115,000	7,383,150	
22020201	70131	00	02101	10721300	ELECTRICITY CHARGES			2,000,000	1,620,000	
22020202	70131	00	02101	10721300	TELEPHONE CHARGES			200,000	162,000	
22020203	70131	00	02101	10721300	INTERNET ACCESS CHARGES			3,000,000	2,430,000	
22020205	70131	00	02101	10721300	WATER RATES			400,000	324,000	
22020206	70131	00	02101	10721300	SEWAGE CHARGES			100,000	81,000	
22020210	70131	00	02101	10721300	SOFTWARE CHARGES/ LICENCE RENEWAL			200,000	162,000	
22020301	70131	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES			1,000,000	810,000	
22020303	70131	00	02101	10721300	NEWSPAPERS			210,000	170,100	
22020304	70131	00	02101	10721300	MAGAZINES & PERIODICALS			200,000	162,000	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS			400,000	324,000	
22020310	70131	00	02101	10721300	TEACHING AIDS / INSTRUCTION MATERIALS			1,500,000	1,215,000	
22020313	70131	0	02101	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			500,000	405,000	
22020401	70131	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			2,000,000	1,620,000	
22020402	70131	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE			400,000	324,000	
22020403	70131	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			600,000	486,000	
22020404	70131	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS			500,000	405,000	
22020405	70131	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS			500,000	405,000	
22020406	70131	00	02101	10721300	OTHER MAINTENANCE SERVICES			300,000	243,000	
22020411	70131	00	02101	10721300	MAINTENANCE OF COMMUNICATION EQUIPMENT			600,000	486,000	
22020501	70131	00	02101	10721300	LOCAL TRAINING			700,000	567,000	
22020601	70131	00	02101	10721300	SECURITY SERVICES			400,000	324,000	
22020605	70131	00	02101	10721300	CLEANING & FUMIGATION SERVICES			200,000	162,000	
22020702	70131	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING			1,000,000	810,000	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST			1,000,000	810,000	
22020802	70131	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST			200,000	162,000	
22020803	70131	00	02101	10721300	PLANT / GENERATOR FUEL COST			1,200,000	972,000	
22020901	70131	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)			20,000	16,200	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS			1,000,000	810,000	
22021002	70131	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE			1,000,000	810,000	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS			2,000,000	1,620,000	
22021003	70131	00	02101	10721300	PUBLICITY & ADVERTISEMENTS: STEAM Based Education campaign Enrolment Drive			1,000,000	810,000	
22021004	70131	00	02101	10721300	MEDICAL EXPENSES - LOCAL			1,000,000	810,000	
22021006	70131	00	02101	10721300	POSTAGES & COURIER SERVICES			100,000	81,000	
22021007	70131	00	02101	10721300	WELFARE PACKAGES			500,000	405,000	
22021008	70131	00	02101	10721300	SUBSCRIPTION TO PROFESSIONAL BODIES			200,000	162,000	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION			500,000	405,000	
22021021	70131	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS			2,000,000	1,620,000	
22040109	70131	00	02101	10721300	GRANTS TO COMMUNITIES/NGOs			1,000,000	810,000	
22040110	70131	00	02101	10721300	GRANTS TO ACADEMIC INSTITUTIONS			1,000,000	810,000	
					TOTAL RECURRENT EXPENDITURE	-	-	91,645,000	82,668,450	
								PERSONNEL COST	44,400,000	
								OVERHEAD COST	38,268,450	

022800100100 MINISTRY OF ENERGY SCIENCE & TECHNOLOGY										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR)
23020127	70443	00110000010104	03101	10721300	CONSTRUCTION OF ICT INFRASTRUCTURES: construction of 1No. Block for Technology Incubation Centre (TIC) Makurdi.					
23010101	70443	00110000010104	03101	10721300	PURCHASE / ACQUISITION OF LAND: Acquisition of land ICT Digital learning /activity centre 1 each in 3 senatorial zones for ICT development centre			14,464,000	9,314,923	
23030121	70443	00060000010103	03101	10721300	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Renovation of office complex of Hon. Commissioner & Perm. Sec.			76,000,000	48,918,920	
23020101	70443	00060000010103	03101	10721300	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: Construction of car park at MEST HQTRS			12,000,000	7,724,040	
23020107	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: Construction of 4No. Blocks in the special science college Mkd			104,000,000	51,475,577	
23020107	70443	00050000010104	03101	10721300	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: Construction of 1No. Science Laboratory Block in the 3 Govt. Science & Tech. Schools in each of the 3 Senatorial Zones of the state.			116,000,000	74,665,720	
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: Procurement of 1No. Dedicated transformer TIC Makurdi			2,400,000	1,544,808	
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: Installation, Rehabilitation & Maintenance of Street Lights in Makurdi, Gboko, Otukpo and Katsina Ala.	150,000,000	29,145,000		1,334,720	
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: Installation of Traffic Control Lights in Makurdi, Gboko, Otukpo and Katsina Ala.	40,000,000			4,160,000	
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: Purchase and Installation of 200kVA Dedicated Transformer for MOWT&E premises.	10,000,000			320,000	
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: Installation of fresh solar lights in Makurdi, Gboko, Otukpo, K/Ala	80,000,000			5,120,000	
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: Solar streetlight retrofitting.	150,000,000			8,320,000	
23020103	70435	00140000010104	03101	10721300	ELECTRICITY TRANSMISSION NETWORK: Facilitation of Federal Govt. Power Projects in Benue State. (Land, Logistic support for sales and Rights of way for Transmission Lines).				1,920,000	
23020103	70436	00050000020102	03101	10721300	NAVIGATIONAL EQUIPMENT: Procurement of 1 unit of GPS at 50,000, MEST, Makurdi			40,000	25,747	
23020103	70436	00120000010102	03101	10721300	POWER PLANTS-Gas Power Station: Preliminary Design and Feasibility Study of a 10mw PPP gas power station at the industrial Layout Makurdi(equity contribution)			4,000,000	2,574,680	
23010119	70421	00010000030106	03101	10710900	POWER PLANTS-Hydro Power Station: Preliminary Design and Feasibility Study of 400mw hydro power station at K/Ala.			2,400,000	1,544,808	
23010119	70421	00010000030106	03101	10731500	POWER PLANTS-Coal power Station: Preliminary design and feasibility studies of a 100mw coal power station.			800,000	514,936	
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Purchase of 100 No. computer sets at 200,000 MEST offices/ICT Dev. Centre Makurdi.			16,000,000	10,298,720	
23010113	70460	00110000010102	03101	10721300	COMPUTERS: Procurement of 5No. Laptops @ 150,000 for ICT			600,000	386,202	
23010113	70460	00110000010102	03101	10721300	COMPUTERS: E-governance, Digitization and ICT infrastructure for the State			400,000,000	157,468,000	
23010113	70460	00110000010102	03101	10721300	COMPUTERS: ICT Data Centre/Incubation Hub & Biometric Capture of Benue State Workers.			100,000,000	64,367,000	
23010114	70460	00110000010102	03101	10721300	PRINTERS: Purchase of 2 No. printers at 150,000 at ICT Centre HQTRS, Makurdi.			240,000	154,481	
23010118	70460	00110000010102	03101	10721300	PURCHASE OF SCANNERS: SCANNERS: Purchase of 1 No. scanners at 35,000 at MEST HQTRS(EMI), Makurdi.			28,000	18,023	
23020127	70460	00110000010102	03101	10721300	FAX MACHINE			-	-	
23010115	70460	00110000010102	03101	10721300	PHOTOCOPIERS: Purchase of 3 No. photocopiers at 600,000 at HQTRS (EMI) Makurdi			1,440,000	926,885	
23010117	70460	00110000010102	03101	10721300	BINDING EQUIPMENT: Purchase of 1 No. laminating machines at 35,000 at HQTRS, Makurdi (EMI)			28,000	18,023	
23010117	70460	00110000010102	03101	10721300	BINDING EQUIPMENT: Purchase of 1 No. spiral binding machines at 35,000 at HQTRS, Makurdi(EMI)			28,000	18,023	
23010112	70131	00110000010102	03101	10721300	CHAIRS: Procurement of 250 No. computer chairs at 15,000 for computer based test centre, CBTC Makurdi.			3,000,000	1,931,010	
23010112	70131	00110000010102	03101	10721300	CHAIRS: Procurement of 750 No. computer chairs at 25,000 for ICT Dev. Centre, Makurdi.			7,000,000	4,505,690	
23010112	70131	00110000010102	03101	10721300	CHAIRS: Procurement of 100 chairs at 5,000 special science college Makurdi (SSCM)			400,000	257,468	
23010112	70133	00110000010102	03101	10721300	TABLES: Procurement of 300 No. computer tables at 25,000 for ICT Dev. Centre Makurdi.			6,000,000	3,862,020	
23010112	70131	00110000010102	03101	10721300	AIR CONDITIONER: Air Conditioners: Purchase of 5 No. Air Conditioners at 250,000 at MEST, Makurdi.			1,000,000	643,670	
23010112	70131	00110000010102	03101	10721300	REFRIGERATORS: Purchase of 2 No. Refrigerators at 100,000 for MEST Departments, Makurdi			160,000	102,987	
23020127	70460	00110000010102	03101	10721300	CONSTRUCTION OF ICT INFRASTRUCTURES: Supply of Technology Equipment to 5 Govt. Sci. & Tech. Schs. in the state.			16,000,000	10,298,720	
23020127	70460	00110000010102	03101	10721300	CONSTRUCTION OF ICT INFRASTRUCTURES: Upgrade of 2No. ICT Labs at MEST HQTRS to CBT Centres			8,000,000	5,149,360	
23050101	70140	00040000010106	03101	10721300	Acquisition, construction and Furnishing of office accommodation for National Research institute for Chemical Technology (NARICT)			64,000,000	41,194,880	
23050101	70140	00050000020103	03101	10721300	Annual National Conf. of Nigeria Association of Technical Teachers			800,000	514,936	
23050101	70140	00040000030104	03101	10721300	Grants to local research and labs engaged in COVID -19 related production				100,000,000	CR14
23050101	70140	00050000010106	03101	10721300	Inspection of Sci. & Techn. Labs and Workshop Equip. in Science and Technical			800,000	514,936	
23050101	70140	00050000010106	03101	10721300	National Science/Mathematics Competition			2,400,000	1,544,808	
					TOTAL CAPITAL EXPENDITURE	430,000,000	29,145,000	960,028,000	623,654,720	
								CAPITAL EXPENDITURE	623,654,720	

022000700500 DEBT MANAGEMENT OFFICE										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (CR) Items
21010101	70131	00	02101	10721300	SALARY:5 months salary arrears			1,776,000,000		
22020101	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING			6,000,000	1,000,000	
22020102	70131	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS			2,000,000	1,000,000	
22020305	70131	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS			5,000,000	2,000,000	
22020306	70131	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS			10,000,000	2,000,000	
22020501	70131	00	02101	10721300	LOCAL TRAINING			10,000,000	5,000,000	
22020702	70131	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING			1,000,000	1,000,000	
22020703	70131	00	02101	10721300	LEGAL SERVICES			1,000,000	1,000,000	
22020801	70131	00	02101	10721300	MOTOR VEHICLE FUEL COST			500,000	500,000	
22021001	70131	00	02101	10721300	REFRESHMENT & MEALS			500,000	500,000	
22021007	70131	00	02101	10721300	WELFARE PACKAGES			200,000	200,000	
22021014	70131	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION			50,000	50,000	
22060101	70131	00	01101	10721300	DEBT SERVICE FOREIGN			322,687,834	200,000,000	
22060102	70131	00	01101	10721300	DEBT SERVICE LOCAL			5,000,000,000	1,000,000,000	
22060102	70131	00	01101	10721300	DEBT SERVICE LOCAL: Contractors Arrears			10,159,037,267	100,000,000	
					TOTAL RECURRENT EXPENDITURE	-	-	17,293,975,102	1,314,250,000	
								PERSONNEL COST	-	
								OVERHEAD COST	1,314,250,000	

022000700500 DEBT MANAGEMENT OFFICE										
CAPITAL EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Assets Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE
23010105	70451	00150000010104	03101	10721300	MOTOR VEHICLES			12,000,000		
23010113	70460	00110000010102	03101	10721300	COMPUTERS			240,000	240,000	
23010114	70460	00110000010102	03101	10721300	PRINTERS			160,000	160,000	
23010115	70460	00110000010102	03101	10721300	PHOTOCOPIERS			200,000	200,000	
23010112	70131	00030000020106	03101	10721300	CHAIRS			240,000	240,000	
23010112	70133	00030000020106	03101	10721300	TABLES			320,000	320,000	
23010112	70131	00030000020106	03101	10721300	SAFES/ FILE CABINETS/ CUPBOARDS			240,000	240,000	
23010112	70131	00030000020106	03101	10721300	TELEVISION SETS			240,000	240,000	
23010112	70131	00030000020106	03101	10721300	AIR CONDITIONER			480,000	480,000	
23010112	70131	00030000020106	03101	10721300	STOOLS			80,000	80,000	
23010112	70131	00030000020106	03101	10721300	SHELVES			160,000	160,000	
23010112	70131	00030000020106	03101	10721300	REFRIDGERATORS			240,000	240,000	
23050101	70140	00130000010105	03101	10721300	Production of Debt Management Bill			16,000,000	10,000,000	
					TOTAL CAPITAL EXPENDITURE	-	-	30,600,000	12,600,000	
								CAPITAL EXPENDITURE	12,600,000	

052100200100 BENUE STATE HEALTH INSURANCE AGENCY										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID RESPONSIVE
21020201	70133	00	02101	10721300	NHIS CONTRIBUTION: 10% Employer Contribution			1,036,000,000	162,000,000	CR19
22070101	70133	00	02101	10721300	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE: 1% State Government equity contribution			700,000,000	81,000,000	CR19
					TOTAL RECURRENT EXPENDITURE	-	-	1,736,000,000	243,000,000	
								PERSONNEL COST	162,000,000	
								OVERHEAD COST	81,000,000	

051300200100 BENUE STATE SPORTS MARKETING AND LOTTERY BOARD										
RECURRENT EXPENDITURE										
Economic Code	Functional Code	Programme Code	Funds Code	Geo. Code	Item of Expenditure	Approved Estimate 2019	Actual Expenditure Jan. - Dec. 2019	Approved 2020	Revised 2020	COVID-RESPONSIVE (2020)
21020101	70131	00	02101	10721300	NON REGULAR ALLOWANCES		1,030,000	390,000	390,000	
22020101	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: TRAINING			65,000	17,375	
22020102	70133	00	02101	10721300	LOCAL TRAVEL & TRANSPORT: OTHERS		75,000	195,000	52,124	
22020103	70133	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			650,000	173,745	
22020104	70133	00	02101	10721300	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			650,000	173,745	
22020201	70133	00	02101	10721300	ELECTRICITY CHARGES			13,000	3,475	
22020202	70133	00	02101	10721300	TELEPHONE CHARGES			6,500	1,737	
22020203	70133	00	02101	10721300	INTERNET ACCESS CHARGES			2,600	695	
22020204	70133	00	02101	10721300	SATELLITE BROADCASTING ACCESS CHARGES			5,200	1,390	
22020205	70133	00	02101	10721300	WATER RATES			2,600	695	
22020301	70133	00	02101	10721300	OFFICE STATIONERIES/COMPUTER CONSUMABLES		120,193	156,000	41,699	
22020302	70133	00	02101	10721300	BOOKS		50,000	13,000	3,475	
22020303	70133	00	02101	10721300	NEWSPAPERS			2,600	695	
22020304	70133	00	02101	10721300	MAGAZINES & PERIODICALS			2,600	695	
22020305	70133	00	02101	10721300	PRINTING OF NON SECURITY DOCUMENTS		20,000	39,000	10,425	
22020306	70133	00	02101	10721300	PRINTING OF SECURITY DOCUMENTS		25,000	32,500	8,687	
22020308	70133	00	02101	10721300	FIELD & CAMPING MATERIALS SUPPLIES			65,000	17,375	
22020312	70133	00	02101	10721300	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS			13,000	3,475	
22020313	70133	00	02101	10721300	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)		30,000	39,000	10,425	
22020401	70133	00	02101	10721300	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		50,000	65,000	17,375	
22020402	70133	00	02101	10721300	MAINTENANCE OF OFFICE FURNITURE		5,000	1,950	521	
22020403	70133	00	02101	10721300	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			39,000	10,425	
22020404	70133	00	02101	10721300	MAINTENANCE OF OFFICE / IT EQUIPMENTS			2,600	695	
22020405	70133	00	02101	10721300	MAINTENANCE OF PLANTS/GENERATORS		5,000	6,500	1,737	
22020406	70133	00	02101	10721300	OTHER MAINTENANCE SERVICES			130,000	34,749	
22020501	70133	00	02101	10721300	LOCAL TRAINING			65,000	17,375	
22020601	70133	00	02101	10721300	SECURITY SERVICES		75,000	130,000	34,749	
22020602	70133	00	02101	10721300	OFFICE RENT		600,000	156,000	41,699	
22020605	70133	00	02101	10721300	CLEANING & FUMIGATION SERVICES		50,000	15,600	4,170	
22020701	70133	00	02101	10721300	FINANCIAL CONSULTING			26,000	6,950	
22020702	70133	00	02101	10721300	INFORMATION TECHNOLOGY CONSULTING			26,000	6,950	
22020703	70133	00	02101	10721300	LEGAL SERVICES			26,000	6,950	
22020709	70133	00	02101	10721300	AUDITING OF ACCOUNTS			65,000	17,375	
22020801	70133	00	02101	10721300	MOTOR VEHICLE FUEL COST		220,000	260,000	69,498	
22020802	70133	00	02101	10721300	OTHER TRANSPORT EQUIPMENT FUEL COST		50,000	65,000	17,375	
22020803	70133	00	02101	10721300	PLANT / GENERATOR FUEL COST		25,000	13,000	3,475	
22020901	70133	00	02101	10721300	BANK CHARGES (OTHER THAN INTEREST)		142	2,600	695	
22020908	70133	00	02101	10721300	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			130,000	34,749	
22021001	70133	00	02101	10721300	REFRESHMENT & MEALS		30,000	65,000	17,375	
22021002	70133	00	02101	10721300	HONORARIUM & SITTING ALLOWANCE		800,000	910,000	243,243	
22021003	70133	00	02101	10721300	PUBLICITY & ADVERTISEMENTS			260,000	69,498	
22021004	70133	00	02101	10721300	MEDICAL EXPENSES - LOCAL			65,000	17,375	
22021006	70133	00	02101	10721300	POSTAGES & COURIER SERVICES			26,000	6,950	
22021007	70133	00	02101	10721300	WELFARE PACKAGES		1,050,000	520,000	138,996	
22021009	70133	00	02101	10721300	SPORTING ACTIVITIES			260,000	69,498	
22021014	70133	00	02101	10721300	ANNUAL BUDGET EXPENSES & ADMINISTRATION			19,500	5,212	
22021021	70133	00	02101	10721300	SPECIAL DAYS/CELEBRATIONS			65,000	17,375	
22021041	70133	00	02101	10721300	CONTINGENCY			352,294	94,168	
					TOTAL RECURRENT EXPENDITURE	-	4,310,335	6,110,644	1,919,128	
								PERSONNEL COST	390,000	
								OVERHEAD COST	1,529,128	