

**BENUE STATE GOVERNMENT
2018 BUDGET**



2018 RECURRENT REVENUE ESTIMATES

011100500100 Development Cooperations, Sustainable Development Goals (SDGs)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70474	00	08126	10721300	REVENUE	3,200,000,000	-	3,200,000,000
13	70474	00	08126	10721300	AID & GRANTS	3,200,000,000	-	3,200,000,000
1301	70474	00	08126	10721300	AID & GRANTS	3,200,000,000	-	3,200,000,000
130203	70474	00	08126	10721300	DOMESTIC GRANTS	3,200,000,000	-	3,200,000,000
13020302	70474	00	08126	10721300	Capital Domestic Grants	3,200,000,000	-	3,200,000,000
012500100100 Office of the Head of Service (HOS)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70133	00	02101	10721300	REVENUE	-	-	400,000,000
14	70133	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	400,000,000
1402	70133	00	02101	10721300	OTHER CAPITAL RECEIPTS	-	-	400,000,000
140202	70133	00	02101	10721300	OTHER CAPITAL RECEIPTS	-	-	400,000,000
14020201	70133	00	02101	10721300	Other Capital Receipts to CDF-Monthly Deduction from Occupants of Owner occupier Housing Scheme.	-	-	400,000,000
012500500100 Bureau of Manpower Development and Training								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70131	00	02101	10721300	REVENUE	3,200,000	-	3,200,000
12	70131	00	02101	10721300	INDEPENDENT REVENUE	3,200,000	-	3,200,000
1202	70131	00	02101	10721300	NON-TAX REVENUE	3,200,000	-	3,200,000
120204	70131	00	02101	10721300	FEES - GENERAL	3,200,000	-	3,200,000
12020453	70131	00	02101	10721300	Applications Fees (Staff Development Centre)	1,000,000	-	1,000,000
12020456	70131	00	02101	10721300	School Tuition/Registration/Examination Fees - Others	2,200,000	-	2,200,000
011103500100 LOCAL GOVERNMENT PENSION BOARD								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70112	00	02101	10721300	REVENUE	-	1,010,754,000	1,518,550,000
11	70112	00	02101	10721300	GOVERNMENT SHARE OF FAAC (Statutory Revenue)	-	1,002,000,000	1,498,550,000
1101	70112	00	02101	10721300	GOVERNMENT SHARE OF FAAC (Statutory Revenue)	-	1,002,000,000	1,498,550,000
110101	70112	00	02101	10721300	GOVERNMENT SHARE OF FAAC	-	1,002,000,000	1,498,550,000
11010101	70112	00	02101	10721300	Statutory Allocation (Bureau for Local Government & Chieftaincy Affairs)	-	702,000,000	1,440,000,000
11010101	70112	00	02101	10721300	Statutory Allocation (Office of the Accountant General)	-	300,000,000	58,550,000
12	70112	00	02101	10721300	INDEPENDENT REVENUE	-	8,754,000	20,000,000
1202	70112	00	02101	10721300	NON-TAX REVENUE	-	8,754,000	20,000,000
120207	70112	00	02101	10721300	EARNINGS - GENERAL	-	8,754,000	20,000,000
12020711	70112	00	02101	10721300	Earnings from Commercial Activities (Dividend From Shares)	-	8,754,000	20,000,000
012300100100 Ministry of Information and Orientation								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimates 2017	Actual Collection Jan. - Oct. 2017	Estimates 2018
1	70133	00	02102	10721300	REVENUE	19,260,000	20,200	519,260,000
12	70133	00	02102	10721300	INDEPENDENT REVENUE	19,260,000	20,200	19,260,000
1202	70133	00	02102	10721300	NON-TAX REVENUE	19,260,000	20,200	19,260,000
120201	70133	00	02102	10721300	LICENSES - GENERAL	60,000	-	60,000
12020109	70112	00	02102	10721300	Registration of Voluntary Organizations-Registration of public relations consultants/Newspaper Stand	60,000	-	60,000
120204	70133	00	02102	10721300	FEES - GENERAL	1,000,000	-	1,000,000
12020436	70133	00	02102	10721300	Bill Board Advertisement Fees	1,000,000	-	1,000,000
120206	70133	00	02102	10721300	SALES - GENERAL	15,500,000	20,200	15,500,000
12020619	70133	00	02102	10721300	Sales of Flags/Potraits - Banner	500,000	-	500,000
12020621	70133	00	02102	10721300	Sales of Government Panapharella (Flags, Portraits, Art Works etc)	15,000,000	20,200	15,000,000
120207	70133	00	02102	10721300	EARNINGS - GENERAL	2,700,000	-	2,700,000
12020705	70133	00	02102	10721300	Earnings from the Use of Government Halls/Others	1,000,000	-	1,000,000
12020705	70133	00	02102	10721300	Earnings from the Use of Government Halls/Others-Video coverage	500,000	-	500,000
12020705	70133	00	02102	10721300	Earnings from the Use of Government Halls/Others-PAS	1,000,000	-	1,000,000
12020711	70133	00	02102	10721300	Earnings from Commercial Activities - Use of Camera	200,000	-	200,000
14	70133	00	02102	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	500,000,000
1407	70133	00	02102	10721300	EXTRAORDINARY ITEMS	-	-	500,000,000
140701	70133	00	02102	10721300	EXTRAORDINARY ITEMS	-	-	500,000,000
14070102	70133	00	02102	10721300	Unspecified Revenue-(Concession of Benue TV to Private	-	-	500,000,000

012305500100 Government Printing Department								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70133	00	02101	10721300	REVENUE	15,000,000	203,000	15,000,000
12	70133	00	02101	10721300	INDEPENDENT REVENUE	15,000,000	203,000	15,000,000
1202	70133	00	02101	10721300	NON-TAX REVENUE	15,000,000	203,000	15,000,000
120206	70133	00	02101	10721300	SALES - GENERAL	15,000,000	203,000	15,000,000
12020601	70133	00	02101	10721300	Sales of Journal & Publications(Law Gazette,White Paper)	4,000,000	8,000	4,000,000
12020602	70133	00	02101	10721300	Sales of Books(DVA Books,VO,Receipt Cash Book)	7,000,000	145,000	7,000,000
12020616	70133	00	02101	10721300	Sales of Forms(Leave Forms,APER Form)	4,000,000	50,000	4,000,000
012300300100 Benue State Television Corporation (BNTV)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70133	00	10101	10721300	REVENUE	725,480,000	-	725,480,000
12	70133	00	10101	10721300	INDEPENDENT REVENUE	725,480,000	-	725,480,000
1202	70133	00	10101	10721300	NON-TAX REVENUE	725,480,000	-	725,480,000
120201	70133	00	10101	10721300	LICENSES - GENERAL	360,000,000	-	360,000,000
12020105	70133	00	10101	10721300	Radio/Television Station Licenses	360,000,000	-	360,000,000
120204	70133	00	10101	10721300	FEES - GENERAL	365,480,000	-	365,480,000
12020411	70133	00	10101	10721300	Other Sources of Television Income: Announcements, News, Coverages etc	87,000,000	-	87,000,000
12020413	70133	00	10101	10721300	Films Censorship/Production Fees/Special Project	20,000,000	-	20,000,000
12020414	70133	00	10101	10721300	Advertising Income	149,280,000	-	149,280,000
12020414	70133	00	10101	10721300	Sponsorship Income	109,200,000	-	109,200,000
012300400100 Radio Benue Corporation								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70830	00	02101	10721300	REVENUE	40,000,000	9,195,550	40,000,000
12	70830	00	02101	10721300	INDEPENDENT REVENUE	40,000,000	9,195,550	40,000,000
1202	70830	00	02101	10721300	NON-TAX REVENUE	40,000,000	9,195,550	40,000,000
120206	70830	00	02101	10721300	SALES - GENERAL	40,000,000	9,195,550	40,000,000
12020622	70830	00	02101	10721300	Sales of Commercials: Airtime/Jingles, News, Sponsored Programmes, Announcements, Etc.	40,000,000	9,195,550	40,000,000
012301300100 Benue Printing and Publishing Corporation (BPPC)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	070112	00	02101	10721300	REVENUE	80,000,000	7,087,550	41,000,000
12	070112	00	02101	10721300	INDEPENDENT REVENUE	70,000,000	7,087,550	31,000,000
1202	070112	00	02101	10721300	NON-TAX REVENUE	70,000,000	7,087,550	31,000,000
120206	070112	00	02101	10721300	SALES - GENERAL	50,000,000	7,087,550	26,000,000
12020601	070112	00	02101	10721300	Sales of Journal & Publications - THE VOICE	10,000,000	99,250	5,000,000
12020601	070112	00	02101	10721300	Sales of Journal & Publications - THE VOICE ADVERTS	30,000,000	6,984,000	15,000,000
12020602	070112	00	02101	10721300	Sales of Books	3,000,000	-	3,000,000
12020604	070112	00	02101	10721300	Sales of Stores/Scraps/Unservicable Items	7,000,000	4,300	3,000,000
120207	070112	00	02101	10721300	EARNINGS - GENERAL	20,000,000	-	5,000,000
12020711	070112	00	02101	10721300	Earnings from Commercial Activities - Commercial printing-Cards	20,000,000	-	5,000,000
14	070112	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	10,000,000	-	10,000,000
1407	070112	00	02101	10721300	EXTRAORDINARY ITEMS	10,000,000	-	10,000,000
140701	070112	00	02101	10721300	EXTRAORDINARY ITEMS	10,000,000	-	10,000,000
14070101	070112	00	02101	10721300	Extraordinary Items	10,000,000	-	10,000,000
012400100100 Bureau of Internal Affairs and Special Services (BIASS)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70320	00	02101	10721300	REVENUE	76,000,000	156,200	501,000,000
12	70320	00	02101	10721300	INDEPENDENT REVENUE	51,000,000	156,200	1,000,000
1202	70320	00	02101	10721300	NON-TAX REVENUE	51,000,000	156,200	1,000,000
120201	70411	00	02101	10721300	LICENSES - GENERAL	500,000	45,000	500,000
12020137	70411	00	02101	10721300	Trade Permit Licenses	500,000.00	45,000	500,000
120204	70411	00	02101	10721300	FEES - GENERAL	50,500,000	111,200	500,000
12020428	70411	00	02101	10721300	Fire Safety Certificate Fees	50,000,000	-	-
12020466	70411	00	02101	10721300	Indigenship Registration Fees	500,000.00	111,200	500,000
14	70411	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	25,000,000	-	500,000,000
1407	70411	00	02101	10721300	EXTRAORDINARY ITEMS	25,000,000	-	500,000,000
140701	70411	00	02101	10721300	EXTRAORDINARY ITEMS	25,000,000	-	500,000,000
14070103	70411	00	02101	10721300	Recoveries (Stolen & Other Funds)	25,000,000	-	500,000,000

01103700100 Muslim Pilgrims Welfare Board (MPWB)								
RECURRENT EXPENDITURE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70112	00	02204	10721300	REVENUE	3,000,000	157,850.00	250,000
12	70112	00	02204	10721300	INDEPENDENT REVENUE	3,000,000	157,850.00	250,000
1202	70112	00	02204	10721300	NON-TAX REVENUE	3,000,000	157,850.00	250,000
120206	70112	00	02204	10721300	SALES - GENERAL	3,000,000	157,850.00	250,000
12020615	70112	00	02204	10721300	Sales of Uniforms	2,000,000		
12020616	70112	00	02204	10721300	Sales of Forms	1,000,000	157,850.00	250,000
011103800100 Christian Pilgrims Welfare Board (CPWB)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	7013	00	01101	10721300	REVENUE	1,800,000	1,620,410	8,090,700
12	7013	00	01101	10721300	INDEPENDENT REVENUE	1,800,000	1,620,410	8,090,700
1202	7013	00	01101	10721300	NON-TAX REVENUE	1,800,000	1,620,410	8,090,700
120204	7013	00	01101	10721300	FEES - GENERAL	600,000	1,620,000	3,640,700
12020420	7013	00	01101	10721300	Pilgrims Welfare Fees (Self sponsorship)	600,000	1,620,000	3,640,700
120206	7013	00	01101	10721300	SALES - GENERAL	1,200,000	410	4,450,000
12020615	7013	00	01101	10721300	Sales of Uniforms	1,200,000		3,850,000
12020616	7013	00	01101	10721300	Sales of Forms		410	600,000
014700100200 Local Government Service Commission								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70131	00	02101	10721300	REVENUE	200,000	-	1,200,200,000
12	70131	00	02101	10721300	INDEPENDENT REVENUE	200,000	-	1,200,200,000
1202	70131	00	02101	10721300	NON-TAX REVENUE	200,000	-	1,200,200,000
120204	70131	00	02101	10721300	FEES - GENERAL	-	-	1,200,000,000
12020478	70131	00	02101	10721300	Workshop Fees-Training Fees from Local Government Areas(1% training Fee).			1,200,000,000
120207	70131	00	02101	10721300	EARNINGS - GENERAL	200,000	-	200,000
12020705	70131	00	02101	10721300	Earnings from the Use of Government Halls/Others	200,000		200,000
014000100100 Local Government Audit Department								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70131	00	02101	10721300	REVENUE	70,000	10,000	50,000
12	70131	00	02101	10721300	INDEPENDENT REVENUE	70,000	10,000	50,000
1202	70131	00	02101	10721300	NON-TAX REVENUE	70,000	10,000	50,000
120204	70131	00	02101	10721300	FEES - GENERAL	70,000	10,000	50,000
12020430	70131	00	02101	10721300	Professional Registration Fees-Firms of Chartered Accountants	70,000	10,000	50,000
014000100100 Office of the Auditor-General of the State								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70112	00	01101	1721300	REVENUE	100,000	25,000	100,000
12	70112	00	01101	1721300	INDEPENDENT REVENUE	100,000	25,000	100,000
1202	70112	00	01101	1721300	NON-TAX REVENUE	100,000	25,000	100,000
120204	70112	00	01101	1721300	FEES - GENERAL	100,000	25,000	100,000
12020430	70112	00	01101	1721300	Professional Registration Fees	100,000	25,000	100,000
011102100200 Liaison Office Lagos								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70133	00	02101	10721300	REVENUE	1,200,000	530,850	1,200,000
12	70133	00	02101	10721300	INDEPENDENT REVENUE	1,200,000	530,850	1,200,000
1202	70133	00	02101	10721300	NON-TAX REVENUE	1,200,000	530,850	1,200,000
120206	70133	00	02101	10721300	SALES - GENERAL	1,200,000	530,850	1,200,000
12020616	70133	00	02101	10721300	Sales of Forms-State of Origin	1,200,000	530,850	1,200,000
011102100300 Liaison Office Kaduna								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70112	00	02204	10721300	REVENUE	216,000	56,000	320,000
12	70112	00	10101	10721300	INDEPENDENT REVENUE	216,000	56,000	320,000
1202	70112	00	02204	10721300	NON-TAX REVENUE	216,000	56,000	320,000
120204	70112	00	02204	10101	FEES - GENERAL	120,000	56,000	200,000
12020453	70112	00	02204	10721300	Applications Fees: Certificate of Origin	120,000	56,000	200,000
120208	70112	00	02204	10721300	RENT ON GOVERNMENT BUILDINGS - GENERAL	96,000	-	120,000
12020803	70112	00	02204	10721300	Rent on Government Buildings	96,000		120,000

01102100400 Liaison Office Abuja/Lodge								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Estimates 2018
1	70133	00	02101	10721300	REVENUE	4,500,000	-	4,500,000
12	70133	00	02101	10721300	INDEPENDENT REVENUE	4,500,000	-	4,500,000
1202	70133	00	02101	10721300	NON-TAX REVENUE	4,500,000	-	4,500,000
120206	70133	00	02101	10721300	SALES - GENERAL	4,500,000	-	4,500,000
12020616	70133	00	02101	10721300	Sales of Forms (Certificate of State Origin)	4,500,000		4,500,000
011100800100 Benue State Emergency Management Agency (BESEMA)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70133	00	02101	10721300	REVENUE	-	13,800,000	177,600,000
13	70133	00	02101	10721300	AID & GRANTS	-	13,800,000	177,600,000
1301	70133	00	02101	10721300	AID & GRANTS	-	13,800,000	177,600,000
130101	70133	00	02101	10721300	DOMESTIC AID	-	13,800,000	177,600,000
13010101	70133	00	02101	10721300	Current Domestic Aids-Local Government Contributions		13,800,000	27,600,000
13010101	70133	00	02101	10721300	Current Domestic Aids-Federal/NGOs			150,000,000
011200100100 BENUE STATE HOUSE OF ASSEMBLY								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	71300	00	02101	10721300	REVENUE	-	-	6,005,000
14	71300	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	6,005,000
1407	71300	00	02101	10721300	EXTRAORDINARY ITEMS	-	-	6,005,000
140701	71300	00	02101	10721300	EXTRAORDINARY ITEMS	-	-	6,005,000
14070102	71300	00	02101	10721300	Unspecified Revenue-Handsats/Verbatim Report			6,000,000
14070102	71300	00	02101	10721300	Unspecified Revenue-Vote & Proceedings			5,000
014800100100 Benue State Independent Electoral Commission (BSIEC)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	71033	00	01101	10721300	REVENUE	141,450,000	51,700,000	2,000,000
12	71033	00	01101	10721300	INDEPENDENT REVENUE	141,450,000	51,700,000	2,000,000
1202	71033	00	01101	10721300	NON-TAX REVENUE	141,450,000	51,700,000	2,000,000
120206	71033	00	01101	10721300	SALES - GENERAL	141,450,000	51,700,000	2,000,000
12020616	71033	00	01101	10721300	Sales of Forms	141,450,000	51,700,000	2,000,000
021500100100 Ministry of Agriculture and Natural Resources								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70482	00	02101	10721300	REVENUE	2,117,700,000	38,150,810	2,117,700,000
12	70482	00	02101	10721300	INDEPENDENT REVENUE	2,117,700,000	38,150,810	2,117,700,000
1201	70482	00	02101	10721300	TAX REVENUE	700,000,000	4,500,000	700,000,000
120101	70482	00	02101	10721300	PERSONNEL TAXES	700,000,000	4,500,000	700,000,000
12010108	70482	00	02101	10721300	Livestock Tax	700,000,000	4,500,000	700,000,000
1202	70482	00	02101	10721300	NON-TAX REVENUE	1,417,700,000	33,650,810	1,417,700,000
120201	70482	00	02101	10721300	LICENSES - GENERAL	697,000,000	8,010,000	697,000,000
12020116	70482	00	02101	10721300	Cattle Dealer Licenses	60,000,000	6,685,000	60,000,000
12020116	70482	00	02101	10721300	Produce Merchant Registration	20,000,000		20,000,000
12020116	70482	00	02101	10721300	Transpoters Registration/Rent	80,000,000		80,000,000
12020116	70482	00	02101	10721300	Butcher Reg./Renewal of Licenses/Abattoir	4,000,000		4,000,000
12020116	70482	00	02101	10721300	Meat Cold Room Licenses	4,000,000		4,000,000
12020117	70482	00	02101	10721300	Dried Fish & Meat Licenses	7,000,000		7,000,000
12020118	70482	00	02101	10721300	Pet (Dog) Licenses	8,000,000		8,000,000
12020119	70482	00	02101	10721300	Fishing Permits	7,000,000		7,000,000
12020122	70482	00	02101	10721300	Produce Buying Licenses	500,000,000	1,325,000	500,000,000
12020137	70482	00	02101	10721300	Traders' Tax	3,000,000		3,000,000
12020137	70482	00	02101	10721300	Buyers' Tax	4,000,000		4,000,000
12020425	70482	00	02101	10721300	FEES - GENERAL	221,500,000	4,250,000	221,500,000
12020425	70482	00	02101	10721300	Disinfection of Produce Fees	90,000,000		90,000,000
12020425	70482	00	02101	10721300	Livestock Inspection Fees	3,500,000		3,500,000
12020425	70482	00	02101	10721300	Registration of Slaughter Houses	3,000,000		3,000,000
12020425	70482	00	02101	10721300	Registration of Feed Mill/Input Shops	2,000,000		2,000,000
12020446	70482	00	02101	10721300	Agricultural/Vetinary Services Fees	6,000,000		6,000,000
12020447	70482	00	02101	10721300	Land Use Fees	7,000,000		7,000,000
12020450	70482	00	02101	10721300	Inspection Fees	110,000,000	4,250,000	110,000,000
120206	70482	00	02101	10721300	SALES - GENERAL	261,000,000	890,810	261,000,000
12020605	70482	00	02101	10721300	Sales of Vaccines	500,000		500,000
12020608	70482	00	02101	10721300	Sales of Improved Seeds/Chemical	3,000,000		3,000,000
12020608	70482	00	02101	10721300	Sales of Herbicides	1,500,000		1,500,000
12020608	70482	00	02101	10721300	Sales of Home Economic Products	1,000,000		1,000,000
12020609	70482	00	02101	10721300	Proceeds from Sales of Farm Produce	3,000,000		3,000,000
12020612	70482	00	02101	10721300	Proceeds form Sales of Drugs & Medications	2,000,000		2,000,000
12020620	70482	00	02101	10721300	Sales of Agriculture Equipment	250,000,000	890,810	250,000,000
120207	70482	00	02101	10721300	EARNINGS - GENERAL	238,200,000	20,500,000	238,200,000
12020708	70482	00	02101	10721300	Earnings from Agricultural Produce	238,200,000	20,500,000	238,200,000

021510200100 Benue State Agriculture and Rural Development Authority (BNARDA)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70131	00	02101	10721300	REVENUE	2,412,835,577	371,207,384	3,499,787,457
12	70131	00	02101	10721300	INDEPENDENT REVENUE	-	470,000	480,000
1202	70131	00	02101	10721300	NON-TAX REVENUE	-	470,000	480,000
120208	70131	00	02101	10721300	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	70,000	280,000
12020803	70131	00	02101	10721300	Rent on Government Buildings-Guest House	-	70,000	280,000
120209	70131	00	02101	10721300	RENT ON LAND & OTHERS - GENERAL	-	400,000	200,000
12020901	70131	00	02101	10721300	Rent on Government Land-Mechanical Workshop	-	400,000	200,000
13	70131	00	02101	10721300	AID & GRANTS	1,771,643,689	370,737,384	3,030,307,457
1301	70131	00	02101	10721300	AID & GRANTS	1,771,643,689	370,737,384	3,030,307,457
130101	70131	00	02101	10721300	DOMESTIC AID	130,772,000	-	-
130102	70131	00	02101	10721300	FOREIGN AID	1,640,871,689	370,737,384	3,030,307,457
13010201	70131	00	02101	10721300	Current Foreign Aids	860,900,000	370,737,384	1,430,307,457
13010202	70131	00	02101	10721300	Capital Foreign Aids	779,971,689	-	1,600,000,000
14	70131	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	641,191,888	-	469,000,000
1407	70131	00	02101	10721300	EXTRAORDINARY ITEMS	641,191,888	-	469,000,000
140701	70131	00	02101	10721300	EXTRAORDINARY ITEMS	641,191,888	-	469,000,000
14070101	70131	00	02101	10721300	Extraordinary Items	617,191,888	-	469,000,000
14070102	70131	00	02101	10721300	Extraordinary Items	24,000,000	-	-
021500100200 Benue State Tractor Hiring Agency (BENTHA)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70421	00	01101	10721300	REVENUE	3,000,000	43,150	12,000,000
12	70421	00	01101	10721300	INDEPENDENT REVENUE	3,000,000	43,150	12,000,000
1202	70421	00	01101	10721300	NON-TAX REVENUE	3,000,000	43,150	12,000,000
120201	70421	00	01101	10721300	LICENSES - GENERAL	3,000,000	43,150	12,000,000
12020126	70421	00	01101	10721300	Tractor Hiring Services	3,000,000	43,150	12,000,000
021502100100 Akperan Orshi College of Agriculture, Yandev.								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70421	00	02101	1070500	REVENUE	333,121,700	84,161,342	333,121,700
12	70421	00	02101	1070500	INDEPENDENT REVENUE	296,327,000	70,216,342	296,327,000
1202	70421	00	02101	1070500	NON-TAX REVENUE	296,327,000	70,216,342	296,327,000
120201	70421	00	02101	1070500	LICENSES - GENERAL	4,500,000	425,800	4,500,000
12020126	70411	00	02101	1070500	Tractor Hiring Services	4,500,000	425,800	4,500,000
120204	70421	00	02101	1070500	FEES - GENERAL	253,022,000	69,790,542	253,022,000
12020452	70421	00	02101	1070500	School Tuition/Registration/Examination Fees - Undergraduate	236,370,000	63,921,542	236,370,000
12020453	70421	00	02101	1070500	Applications Fees	16,652,000	5,869,000	16,652,000
120206	70421	00	02101	1070500	SALES - GENERAL	33,725,000	-	33,725,000
12020603	70411	00	02101	1070500	Sales of I.D. Cards	3,575,000	-	3,575,000
12020608	70411	00	02101	1070500	Sales of Improved Seeds/Chemical	13,500,000	-	13,500,000
12020609	70411	00	02101	1070500	Proceeds from Sales of Farm Produce (Livestock)	16,650,000	-	16,650,000
120207	70421	00	02101	1070500	EARNINGS - GENERAL	5,080,000	-	5,080,000
12020708	70411	00	02101	1070500	Earnings from Agricultural Produce	5,080,000	-	5,080,000
14	70421	00	02101	1070500	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	36,794,700	13,945,000	36,794,700
1407	70421	00	02101	1070500	EXTRAORDINARY ITEMS	36,794,700	13,945,000	36,794,700
140701	70421	00	02101	1070500	EXTRAORDINARY ITEMS	36,794,700	13,945,000	36,794,700
14070102	70421	00	02101	1070500	Unspecified Revenue	36,794,700	13,945,000	36,794,700
022200100100 Ministry of Industry Trade and Investment, Makurdi								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70133	00	02101	10721300	REVENUE	-	160,674,657	10,251,510,000
12	70133	00	02101	10721300	INDEPENDENT REVENUE	-	158,174,657	10,251,510,000
1201	70133	00	02101	10721300	TAX REVENUE	-	5,287,400	-
120101	70133	00	02101	10721300	PERSONNEL TAXES	-	5,287,400	-
12010109	70133	00	02101	10721300	Other Service Taxes-Withholding Tax	-	5,287,400	-
1202	70133	00	02101	10721300	NON-TAX REVENUE	-	152,887,257	10,251,510,000
120204	70133	00	02101	10721300	FEES - GENERAL	-	6,009,000	40,000,000
12020409	70133	00	02101	10721300	Weights & Measure Fees-Bags etc	-	-	20,000,000
12020449	70133	00	02101	10721300	Business/Trade Operating Fees (Registration of business fees)	-	6,009,000	20,000,000
12020479	70133	00	02101	10721300	Haulage fees	-	8,500	18,000
12020480	70133	00	02101	10721300	Registration/Renewal of Heavy Duty Vehicle.	-	2,100,000	5,000,000
12020481	70133	00	02101	10721300	Trade Fair Fee	-	-	2,000,000
12020482	70133	00	02101	10721300	Private Carriers Fees	-	150,000	300,000
12020483	70133	00	02101	10721300	Porters Premises Fee	-	1,100,000	2,000,000
12020484	70133	00	02101	10721300	Lease Fee-Benue Fruit,UTECO	-	-	30,000
120206	70133	00	02101	10721300	SALES - GENERAL	-	65,000	10,001,500,000
12020616	70133	00	02101	10721300	Sales of Forms-For Allocation of Plots at Industrial layout	-	65,000	1,500,000
12020620	70133	00	02101	10721300	Sales of Other Government Properties-Moribond Industry.	-	-	10,000,000,000
120208	70133	00	02101	10721300	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	9,119,749	10,000
12020803	70133	00	02101	10721300	Rent on Government Buildings-UTC,Ware houses,Modern market First Bank	-	8,100,000	-
12020804	70133	00	02101	10721300	Rent on Government Buildings-First Bank	-	1,019,749	-
12020804	70133	00	02101	10721300	Rent on Conference Centres-Office conference	-	-	10,000

120209	70133	00	02101	10721300	RENT ON LAND & OTHERS - GENERAL	-	137,693,508	140,000,000
12020905	70133	00	02101	10721300	Lease Rental-Taraku Mills		83,777,808	
12020906	70133	00	02101	10721300	Rents on Government Properties-Modern Market/International Market		53,915,700	140,000,000
120211	70133	00	02101	10721300	INVESTMENT INCOME	-	-	20,000,000
12021102	70133	00	02101	10721300	Dividend Received-Dividend on Investment			20,000,000
120212	70133	00	02101	10721300	INTEREST EARNED	-	-	50,000,000
12021211	70133	00	02101	10721300	Interest on Small Scale Industry Credit Scheme			50,000,000
023600100100 Ministry of Arts, Culture and Tourism								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70473	00	02101	10721300	REVENUE	100,000,000	860,000	100,000,000
12	70473	00	02101	10721300	INDEPENDENT REVENUE	100,000,000	860,000	100,000,000
1202	70473	00	02101	10721300	NON-TAX REVENUE	100,000,000	860,000	100,000,000
120207	70473	00	02101	10721300	EARNINGS - GENERAL	100,000,000	860,000	100,000,000
12020709	70473	00	02101	10721300	Earnings from Tourism/Culture/Arts Centers	100,000,000	860,000	100,000,000
022000100100 Ministry of Finance								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70111	00	02101	10721300	REVENUE	464,150,000	223,641,076	552,438,600
12	70111	00	02101	10721300	INDEPENDENT REVENUE	464,150,000	223,641,076	552,438,600
1202	70111	00	02101	10721300	NON-TAX REVENUE	464,150,000	223,641,076	552,438,600
120204	70111	00	02101	10721300	FEES - GENERAL	414,150,000	221,410,000	537,438,600
12020417	70111	00	02101	10721300	Contractor Registration Fees	400,000,000	2,900,000	21,116,000
12020427	70111	00	02101	10721300	Tender Fees	14,150,000	218,510,000	500,000,000
12020479	70111	00	02101	10721300	Contractor Registration form		35,000	422,300
12020480	70111	00	02101	10721300	Renewal of Works Registration Certificate		1,210,000	14,600,300
12020481	70111	00	02101	1072300	Issuance of New Award Letter		295,000	1,000,000
12020482	70111	00	02101	1072300	Contract Through Power of Attorney		25,000	300,000
120206	70111	00	02101	10721300	SALES - GENERAL	50,000,000	2,231,076	15,000,000
12020604	70111	00	02101	10721300	Sales of Stores/Scraps/Unservicable Items	50,000,000	2,231,076	15,000,000
022000700100 Office of the Accountant-General								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70133	00	02101	10721300	REVENUE	126,685,041,661	56,793,216,700	153,908,775,797
11	70133	00	02101	10721300	GOVERNMENT SHARE OF FAAC (Statutory Revenue)	71,000,000,000	32,749,299,566	74,498,550,000
1101	70133	00	02101	10721300	GOVERNMENT SHARE OF FAAC (Statutory Revenue)	71,000,000,000	32,749,299,566	74,498,550,000
110101	70133	00	02101	10721300	GOVERNMENT SHARE OF FAAC	52,800,000,000	22,351,106,504	57,498,550,000
11010101	70133	00	02101	10721300	Statutory Allocation	52,800,000,000	22,232,572,358	56,998,550,000
11010104	70133	00	02101	10721300	FAAC Special Allocations		118,534,147	500,000,000
110102	70133	00	02101	10721300	GOVERNMENT SHARE OF VAT	12,700,000,000	8,972,102,448	15,000,000,000
11010201	70133	00	02101	10721300	Share of VAT	12,700,000,000	8,972,102,448	15,000,000,000
110103	70133	00	02101	10721300	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT (ECA)	5,500,000,000	1,426,090,614	2,000,000,000
11010301	70133	00	02101	10721300	Excess Crude	5,500,000,000	1,426,090,614	2,000,000,000
12	70133	00	02101	10721300	INDEPENDENT REVENUE	13,127,298,367	-	-
1202	70133	00	02101	10721300	NON-TAX REVENUE	13,127,298,367	-	-
120207	70133	00	02101	10721300	EARNINGS - GENERAL	13,127,298,367	-	-
12020701	70133	00	02101	10721300	Earnings from Consultancy Services	13,127,298,367		
13	70133	00	02101	10721300	AID & GRANTS	4,000,000,000	8,566,000,000	11,357,000,000
1301	70133	00	02101	10721300	AID & GRANTS	4,000,000,000	8,566,000,000	11,357,000,000
130101	70133	00	02101	10721300	DOMESTIC AID	3,000,000,000	8,566,000,000	11,235,000,000
13010101	70133	00	02101	10721300	Current Domestic Aids(Budget Support)	2,000,000,000	8,566,000,000	10,000,000,000
13010102	70133	00	02101	10721300	Capital Domestic Aids	1,000,000,000		1,235,000,000
130203	70133	00	02101	10721300	DOMESTIC GRANTS	1,000,000,000		122,000,000
13020301	70133	00	02101	10721300	Current Domestic Grants	1,000,000,000	-	122,000,000
14	70133	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	38,557,743,294	15,477,917,134	68,053,225,797
1403	70133	00	02101	10721300	LOANS/BORROWINGS RECEIPT	35,057,743,294	12,924,671,749	63,262,844,990
140301	70133	00	02101	10721300	DOMESTIC LOANS/BORROWINGS RECEIPT	35,057,743,294	8,370,000,000	63,262,844,990
14030101	70133	00	02101	10721300	Domestic Loans/Borrowings from Financial Institutions	35,057,743,294	8,370,000,000	63,262,844,990
140302	70133	00	02101	10721300	INTERNATIONAL LOANS/BORROWINGS RECEIPT	-	4,554,671,749	-
14030201	70133	00	02101	10721300	International Loans/Borrowings from Financial Institutions(Paris Refund)		4,554,671,749	
1410	70133	00	02101	10721300	GAIN ON FOREIGN EXCHANGE	3,500,000,000	2,553,245,385	4,790,380,807
141001	70133	00	02101	10721300	GAIN ON FOREIGN EXCHANGE	3,500,000,000	2,553,245,385	4,790,380,807
14100101	70133	00	02101	10721300	Gain on Foreign Exchange	3,500,000,000	2,553,245,385	4,790,380,807

022000800100 Benue State Internal Revenue Service (BIRS)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70112	00	02101	10721300	REVENUE	11,053,500,000	6,288,356,913	9,787,450,000
12	70112	00	02101	10721300	INDEPENDENT REVENUE	11,053,500,000	6,288,356,913	9,787,450,000
1201	70112	00	02101	10721300	TAX REVENUE	10,408,000,000	6,031,240,401	9,037,450,000
120101	70112	00	02101	10721300	PERSONNEL TAXES	10,408,000,000	6,031,240,401	9,037,450,000
12010101	70112	00	02101	10721300	Personnel Taxes (e.g. PAYE)	7,500,000,000	5,781,415,530	8,001,450,000
12010104	70112	00	02101	10721300	Stamp Duty	5,000,000	2,067,850	10,000,000
12010105	70112	00	02101	10721300	Pool Betting Tax	100,000,000	244,050	1,000,000
12010106	70112	00	02101	10721300	Development Tax/Levy	100,000,000	1,236,050	10,000,000
12010107	70112	00	02101	10721300	Capital Gain Tax	1,500,000,000	5,580,641	12,000,000
12010109	70112	00	02101	10721300	Other Service Taxes (Direct Assessment)	1,200,000,000	240,240,513	1,000,000,000
12010110	70112	00	02101	10721300	Other Service Taxes (Hotel Occupancy Tax)	3,000,000	455,767	3,000,000
1202	70112	00	02101	10721300	NON-TAX REVENUE	645,500,000	257,116,512	750,000,000
120201	70112	00	02101	10721300	LICENSES - GENERAL	206,000,000	44,150,960	126,000,000
12020114	70112	00	02101	10721300	Cart Licenses (Hackney Permit)	5,000,000	1,956,052	5,000,000
	70112	00	02101	10721300	Cart Licenses (Motorcycle Hackney Permit)	1,000,000	-	1,000,000
12020132	70112	00	02101	10721300	Motor Vehicle Licenses	100,000,000	20,224,133	60,000,000
12020133	70112	00	02101	10721300	Driver's Licenses	100,000,000	21,970,775	60,000,000
120204	70112	00	02101	10721300	FEES - GENERAL	13,500,000	4,222,900	18,000,000
12020439	70112	00	02101	10721300	Agency Fees (Processing Fee for TCC)	10,000,000	3,641,850	10,000,000
12020445	70112	00	02101	10721300	Change of Ownership Fees	3,500,000	581,050	8,000,000
120205	70112	00	02101	10721300	FINES - GENERAL	115,000,000	51,456,054	125,000,000
12020501	70112	00	02101	10721300	Fines/Penalties	115,000,000	51,456,054	125,000,000
120206	70112	00	02101	10721300	SALES - GENERAL	276,000,000	49,777,141	281,000,000
12020601	70112	00	02101	10721300	Sales of Journal & Publications (Revenue Law Gazette)	1,000,000	277,500	1,000,000
	70112	00	02101	10721300	Sales of Books (Road Traffic Registration Book)	100,000,000	14,053,569	50,000,000
12020602	70112	00	02101	10721300	Sales of Books (Certificate of Road Worthiness)	25,000,000	11,784,720	30,000,000
12020620	70112	00	02101	10721300	Sales of Other Government Properties (Plate Number & New Registration)	150,000,000	23,661,352	200,000,000
120212	70112	00	02101	10721300	INTEREST EARNED	35,000,000	107,509,457	200,000,000
12021211	70112	00	02101	10721300	Interest on Tax Defaulters	35,000,000	107,509,457	200,000,000
023800100100 Benue State Planning Commission								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70133	00	02101	10721300	REVENUE	4,102,020,000	-	4,661,689,465
12	70133	00	02101	10721300	INDEPENDENT REVENUE	2,020,000	-	2,020,000
1202	70133	00	02101	10721300	NON-TAX REVENUE	2,020,000	-	2,020,000
120206	70133	00	02101	10721300	SALES - GENERAL	1,500,000	-	1,500,000
	70133	00	02101	10721300	Sales of Books-Approved Budget Estimates	1,000,000	-	1,000,000
12020602	70133	00	02101	10721300	Sales of Books-Statistical Publications(calendar, Year Book)	500,000	-	500,000
120208	70133	00	02101	10721300	RENT ON GOVERNMENT BUILDINGS - GENERAL	520,000	-	520,000
12020804	70133	00	02101	10721300	Rent on Conference Centres	520,000	-	520,000
13	70133	00	02101	10721300	AID & GRANTS	4,100,000,000	-	4,659,669,465
1301	70133	00	02101	10721300	AID & GRANTS	4,100,000,000	-	4,659,669,465
130101	70133	00	02101	10721300	DOMESTIC AID	100,000,000	-	100,000,000
13010102	70133	00	02101	10721300	Capital Domestic Aids - (MANR)	100,000,000	-	100,000,000
130102	70133	00	02101	10721300	FOREIGN AID	4,000,000,000	-	4,559,669,465
13010202	70133	00	02101	10721300	UNFPA - BSPC, Min. of Health, Info., youth & Sports etc.	188,161,505	-	188,161,505
13010202	70133	00	02101	10721300	FAO - MANR	313,602,509	-	313,602,509
13010202	70133	00	02101	10721300	UNDP - Capacity Building (State - Wide)	313,602,509	-	313,602,509
13010202	70133	00	02101	10721300	UNIDO - Min. of Industry, Trade & Investment	1,881,615,053	-	2,441,284,518
13010202	70133	00	02101	10721300	IFAD - BNARDA (Value chain development programme)	313,602,509	-	313,602,509
13010202	70133	00	02101	10721300	UNICEF - BERWASA/HEALTH - (WASH) women issues	627,205,018	-	627,205,018
13010202	70133	00	02101	10721300	FADAMA III - BNARDA	250,882,007	-	250,882,007
13010202	70133	00	02101	10721300	Bill & Gates Foundation - Value Chain (MANR)	50,176,401	-	50,176,401
13010202	70133	00	02101	10721300	CSDA/World Bank - (BSPC)	61,152,489	-	61,152,489
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 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70820	00	02101	10721300	REVENUE	5,000,000	240,000	5,000,000
12	70820	00	02101	10721300	INDEPENDENT REVENUE	5,000,000	240,000	5,000,000
1202	70820	00	02101	10721300	NON-TAX REVENUE	5,000,000	240,000	5,000,000
120207	70820	00	02101	10721300	EARNINGS - GENERAL	5,000,000	240,000	5,000,000
12020709	70820	00	02101	10721300	Earnings from Tourism/Culture/Arts Centers	5,000,000	240,000	5,000,000

025200100100 Ministry of Water Resources and Environment								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70131	00	02101	10721300	REVENUE	500,000,000	9,691,500	245,000,000
12	70131	00	02101	10721300	INDEPENDENT REVENUE	500,000,000	9,691,500	245,000,000
1202	70131	00	02101	10721300	NON-TAX REVENUE	500,000,000	9,691,500	245,000,000
120204	70131	00	02101	10721300	FEES - GENERAL	500,000,000	9,691,500	245,000,000
12020430	70131	00	02101	10721300	Professional Registration Fees-Power Saw	20,000,000	31,500	20,000,000
12020431	70131	00	02101	10721300	Environmental Impact Assessment Fees-Filling Stations Hotels,etc.	110,000,000	90,000	110,000,000
12020436	70131	00	02101	10721300	Bill Board Advertisement Fees	5,000,000		5,000,000
12020439	70131	00	02101	10721300	Agency Fees	5,000,000		
12020448	70131	00	02101	10721300	Development Levies	250,000,000		
12020451	70131	00	02101	10721300	Timber & Forest Fees	110,000,000	9,570,000	110,000,000
025210400100 Benue State Environmental Sanitation Authority								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70131	00	02101	10721300	REVENUE	60,432,000	4,034,350	42,000,000
12	70131	00	02101	10721300	INDEPENDENT REVENUE	60,432,000	4,034,350	42,000,000
1202	70131	00	02101	10721300	NON-TAX REVENUE	60,432,000	4,034,350	42,000,000
120204	70131	00	02101	10721300	FEES - GENERAL	11,908,000	319,700	8,160,000
12020431	70131	00	02101	10721300	Environmental Impact Assessment Fees	120,000		60,000
12020441	70131	00	02101	10721300	Laboratory Fees-Distilled Water	400,000		400,000
12020441	70131	00	02101	10721300	Laboratory Fees-Physical Analysis	300,000		300,000
12020441	70131	00	02101	10721300	Laboratory Fees-Chemical Analysis	300,000		300,000
12020441	70131	00	02101	10721300	Laboratory Fees-Biological Analysis	300,000		300,000
12020441	70131	00	02101	10721300	Laboratory Fees-Air Quality Monitoring	500,000		500,000
12020444	70131	00	02101	10721300	Burial Fees	250,000		300,000
12020449	70131	00	02101	10721300	Business/Trade Operating Fees	9,738,000	319,700	6,000,000
120205	70131	00	02101	10721300	FINES - GENERAL	48,524,000	3,714,650	33,840,000
12020501	70131	00	02101	10721300	Fines/Penalties	48,524,000	3,714,650	
12020504	70131	00	02101	10721300	Sanitation Fees			10,000,000
12020505	70131	00	02101	10721300	Street Obstruction Fees			100,000
12020506	70131	00	02101	10721300	Failure to Participate in Monthly Environment Exercise			300,000
12020507	70131	00	02101	10721300	Tariff on Refuse Rate			12,000,000
12020508	70131	00	02101	10721300	Public Toilets			300,000
12020509	70131	00	02101	10721300	Environmental Development Charges			10,640,000
12020510	70131	00	02101	10721300	Abandon vehicle on Street			300,000
12020511	70131	00	02101	10721300	Fumigation Services			200,000
025210200100 Benue State Water Board								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70111	00	02101	10721300	REVENUE	72,000,000	-	97,000,000
12	70111	00	02101	10721300	INDEPENDENT REVENUE	2,000,000	-	27,000,000
1202	70111	00	02101	10721300	NON-TAX REVENUE	2,000,000	-	27,000,000
120207	70111	00	02101	10721300	EARNINGS - GENERAL	-	-	25,000,000
12020711	70111	00	02101	10721300	Earnings from Commercial Activities(sale of water)			25,000,000
120209	70111	00	02101	10721300	RENT ON LAND & OTHERS - GENERAL	2,000,000	-	2,000,000
12020905	70111	00	02101	10721300	Lease Rental	2,000,000		2,000,000
14	70111	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	70,000,000	-	70,000,000
1407	70111	00	02101	10721300	EXTRAORDINARY ITEMS	70,000,000	-	70,000,000
140701	70111	00	02101	10721300	EXTRAORDINARY ITEMS	70,000,000	-	70,000,000
14070102	70111	00	02101	10721300	Unspecified Revenue	70,000,000		70,000,000

025210300100 Benue State Rural Water Supply and Sanitation Agency								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70133	00	02101	10721300	REVENUE	1,022,000,000	226,776,033	1,026,000,000
11	70133	00	02101	10721300	GOVERNMENT SHARE OF FAAC (Statutory Revenue)	-	500,000	-
1101	70133	00	02101	10721300	GOVERNMENT SHARE OF FAAC (Statutory Revenue)	-	500,000	-
110101	70133	00	02101	10721300	GOVERNMENT SHARE OF FAAC	-	500,000	-
11010101	70133	00	02101	10721300	Statutory Allocation		500,000	
12	70133	00	02101	10721300	INDEPENDENT REVENUE	2,000,000	9,970,000	-
1202	70133	00	02101	10721300	NON-TAX REVENUE	2,000,000	9,970,000	-
120204	70133	00	02101	10721300	FEES - GENERAL	-	5,700,000	-
12020439	70133	00	02101	10721300	Agency Fees/operational cost		5,700,000	
120207	70133	00	02101	10721300	EARNINGS - GENERAL	2,000,000	4,270,000	-
12020703	70133	00	02101	10721300	Earnings from Hire of Plants & Equipment		4,270,000	
12020703	70133	00	02101	10721300	Earnings from Processing Fee	2,000,000		
14	70133	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,020,000,000	209,930,918	1,026,000,000
1402	70133	00	02101	10721300	OTHER CAPITAL RECEIPTS	1,020,000,000	209,930,918	1,026,000,000
140202	70133	00	02101	10721300	OTHER CAPITAL RECEIPTS	1,020,000,000	209,930,918	1,026,000,000
14020201	70133	00	02101	10721300	Other Capital Receipts to CDF: SHAWN counterpart	800,000,000	209,930,918	800,000,000
14020201	70133	00	02101	10721300	Other Capital Receipts to CDF: RUSHPIN counterpart	220,000,000		220,000,000
14020201	70133	00	02101	10721300	Other Capital Receipts to CDF: Water Aid counterpart			6,000,000
15	70133	00	02101	10721300	TRANSFER	-	6,375,115	21,000,000
1501	70133	00	02101	10721300	TRANSFER TO FUND RECURRENT EXPENDITURE	-	6,375,115	21,000,000
150101	70133	00	02101	10721300	TRANSFER TO FUND RECURRENT EXPENDITURE	-	6,375,115	21,000,000
15010102	70133	00	02101	10721300	Receipt from Other Agency to Fund Recurrent Expenditure (SHAWN Scale up Operational Cost)		6,375,115	21,000,000
023400100100 Ministry of Works, Transport and Energy								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70133	00	02101	10721300	REVENUE	355,082,500	-	51,220,000
12	70133	00	02101	10721300	INDEPENDENT REVENUE	355,082,500	-	51,220,000
1202	70141	00	02101	10721300	NON-TAX REVENUE	355,082,500	-	51,220,000
120204	70170	00	02101	10721300	FEES - GENERAL	353,872,500	-	50,010,000
12020415	70177	00	02101	10721300	Trade Testing Fees(Professional Artisans)	10,000		10,000
12020447	70200	00	02101	10721300	Land Use Fees(Communication Mast)	353,862,500		50,000,000
120205	70221	00	02101	10721300	FINES - GENERAL	520,000	-	520,000
12020501	70222	00	02101	10721300	Fines/Penalties(VIO,Electricity Poles,Vehicles)	520,000		520,000
120206	70225	00	02101	10721300	SALES - GENERAL	200,000	-	200,000
12020602	70227	00	02101	10721300	Sales of Books(Traffic Law etc)	200,000		200,000
120207	70247	00	02101	10721300	EARNINGS - GENERAL	250,000	-	250,000
12020702	70249	00	02101	10721300	Earnings from Laboratory Services(Soil Lab)	150,000		150,000
12020715	70262	00	02101	10721300	Maintenance/Repairs Fees(Central Workshop)	100,000		100,000
120209	70270	00	02101	10721300	RENT ON LAND & OTHERS - GENERAL	240,000	-	240,000
12020905	70275	00	02101	10721300	Lease Rental (Fuel Dump)	240,000		240,000
025305600100 Benue State Urban Development Board								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70610	00	02101	10721300	REVENUE	50,000,000	14,811,345.00	137,000,000
12	70610	00	02101	10721300	INDEPENDENT REVENUE	50,000,000	14,811,345.00	137,000,000
1202	70610	00	02101	10721300	NON-TAX REVENUE	50,000,000	14,811,345.00	137,000,000
120204	70610	00	02101	10721300	FEES - GENERAL	50,000,000	14,811,345	137,000,000
12020448	70610	00	02101	10721300	Development Levies			2,000,000
12020460	70610	00	02101	10721300	Building Plan Approval Fees	50,000,000	14,811,345.00	50,000,000
12020479	70610	00	02101	10721300	Street Naming Fee			50,000,000
12020480	70610	00	02101	10721300	Temporary Planning Permit Fee			20,000,000
12020481	70610	00	02101	10721300	Billboard/Signage Fee			15,000,000
022800100300 Business and Engineering Skills Training (BEST) Centre								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70133	00	02101	10721300	REVENUE	2,000,000	911,400	2,595,000
12	70133	00	02101	10721300	INDEPENDENT REVENUE	2,000,000	911,400	2,595,000
1202	70133	00	02101	10721300	NON-TAX REVENUE	2,000,000	911,400	2,595,000
120204	70133	00	02101	10721300	FEES - GENERAL	-	911,400	2,595,000
12020456	70133	00	02101	10721300	School Tuition/Registration/Examination Fees - school Fees		911,400	900,000
12020456	70133	00	02101	10721300	School Tuition/Registration/Examination Fees - Sports/ Exam /First Aid			495,000
12020456	70133	00	02101	10721300	School Tuition/Registration/Examination Fees - Welding & Fabrication			250,000
12020456	70133	00	02101	10721300	School Tuition/Registration/Examination Fees - Wood Work			300,000
	70133	00	02101	10721300	School Tuition/Registration/Examination Fees - Installation Electrical/Fashion Design			650,000

120206	70133	00	02101	10721300	SALES - GENERAL	1,100,000	-	-
12020621	70133	00	02101	10721300	Sales of Government Panapharella (Flags, Portraits, Art Works etc): Electrical Installations	200,000		
12020621	70133	00	02101	10721300	Sales of Government Panapharella (Flags, Portraits, Art Works etc): Fashion Design	350,000		
12020621	70133	00	02101	10721300	Sales of Government Panapharella (Flags, Portraits, Art Works etc): Welding Works	300,000		
12020621	70133	00	02101	10721300	Sales of Government Panapharella (Flags, Portraits, Art Works etc): Wood Works	250,000		
120207	70133	00	02101	10721300	EARNINGS - GENERAL	900,000	-	-
12020715	70133	00	02101	10721300	Maintenance/Repairs Fees	900,000		
025300200100 Bureau of Rural Development and Cooperatives								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70112	00	02204	10721300	REVENUE	151,416,000	7,148,850	30,000,000
12	70112	00	02204	10721300	INDEPENDENT REVENUE	151,266,000	7,148,850	30,000,000
1202	70112	00	02204	10721300	NON-TAX REVENUE	151,266,000	7,148,850	30,000,000
120204	70112	00	02204	10721300	FEES - GENERAL	22,546,000	7,148,850	30,000,000
12020412	70112	00	02204	10721300	Research Testing Fees	5,000,000		
12020442	70112	00	02204	10721300	Association Fees:Registration of Community Development Association	3,000,000		13,744,000
12020442	70112	00	02204	10721300	Association Fees:Renewal of Community Development Association	1,000,000		500,000
12020442	70112	00	02204	10721300	Association Fees:Printing of Registration Forms for Community Development Association			300,000
12020442	70112	00	02204	10721300	Association Fees:Registration of Cooperative Societies and Unions		7,052,650	15,200,000
12020442	70112	00	02204	10721300	Association Fees:Renewal of Cooperative Societies and Unions		96,200	156,000
12020442	70112	00	02204	10721300	Benefiting Communities	2,000,000		
12020442	70112	00	02204	10721300	Local Government Projects	6,000,000		
12020450	70112	00	02204	10721300	Inspection Fees:Audit & Supervision of Cooperative Societies and Union	364,000		100,000
12020453	70112	00	02204	10721300	Applications Fees	182,000		
12020462	70112	00	02204	10721300	Publication Fees-Renewal of Certificate	5,000,000		
120206	70112	00	02204	10721300	SALES - GENERAL	10,000,000	-	-
12020602	70112	00	02204	10721300	Sales of Books-Byelaws	10,000,000		
120207	70112	00	02204	10721300	EARNINGS - GENERAL	118,720,000	-	-
12020703	70112	00	02204	10721300	Earnings from Hire of Plants & Equipment:Grader	14,800,000		
12020703	70112	00	02204	10721300	Earnings from Hire of Plants & Equipment: Bulldozer	43,600,000		
12020703	70112	00	02204	10721300	Earnings from Hire of Plants & Equipment:Excavator	18,200,000		
12020703	70112	00	02204	10721300	Earnings from Hire of Plants & Equipment:Lowbed	18,300,000		
12020703	70112	00	02204	10721300	Earnings from Hire of Plants & Equipment:Roller	9,100,000		
12020703	70112	00	02204	10721300	Earnings from Hire of Plants & Equipment:Pay Loader	10,900,000		
12020703	70112	00	02204	10721300	Earnings from Hire of Plants & Equipment:Water Tank	1,820,000		
12020703	70112	00	02204	10721300	Earnings from Hire of Plants & Equipment:Injector Service Machine	2,000,000		
14	70112	00	02204	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	150,000	-	-
1407	70112	00	02204	10721300	EXTRAORDINARY ITEMS	150,000	-	-
140701	70112	00	02204	10721300	EXTRAORDINARY ITEMS	150,000	-	-
14070102	70112	00	02204	10721300	Unspecified Revenue	150,000		
026000100100 Ministry of Lands, Survey and Solid Minerals								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70610	00	10101	10721305	REVENUE	5,700,000,000	46,815,930	4,700,000,000
12	70610	00	10101	10721305	INDEPENDENT REVENUE	5,700,000,000	46,815,930	4,700,000,000
1202	70610	00	10101	10721305	NON-TAX REVENUE	5,700,000,000	41,385,937	4,700,000,000
120201	70610	00	10101	10721305	LICENSES - GENERAL	10,000,000	5,731,450	15,000,000
12020141	70610	00	10101	10721305	Sub-lease consent to mortgage and Assignment	10,000,000	5,731,450	15,000,000
120204	70610	00	10101	10721305	FEES - GENERAL	5,535,000,000	20,818,278	4,530,000,000
12020437	70610	00	10101	10721305	Deeds Registration Fees	20,000,000	819,670	20,000,000
12020438	70610	00	10101	10721305	Survey/Planning/Building Fees	2,000,000,000	15,537,234	1,500,000,000
12020447	70610	00	10101	10721305	Land Use Fees(Residential/ commercial	5,000,000		
12020453	70610	00	10101	10721305	Applications Fees for plot allocation	10,000,000	5,429,992.50	10,000,000
12020459	70610	00	10101	10721305	Right of Occupancy Fees/certificate of occupancy fees	3,500,000,000	4,461,374	3,000,000,000
120209	70610	00	10101	10721305	RENT ON LAND & OTHERS - GENERAL	155,000,000	14,836,209	155,000,000
12020908	70610	00	10101	10721305	Rent on certificate of occupancy	155,000,000	14,836,209	155,000,000
031800400100 Ministry of Justice								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70111	00	02101	10721300	REVENUE	4,500,000	3,065,539	15,600,000
12	70111	00	02101	10721300	INDEPENDENT REVENUE	1,500,000	2,060,796	10,600,000
1201	70111	00	02101	10721300	TAX REVENUE	-	515,453	2,000,000
120101	70111	00	02101	10721300	PERSONNEL TAXES	-	515,453	2,000,000
12010109	70111	00	02101	10721300	Other Service Taxes(Administration)		515,452.88	2,000,000
1202	70111	00	02101	10721300	NON-TAX REVENUE	1,500,000	1,545,343	8,600,000
120204	70111	00	02101	10721300	FEES - GENERAL	1,500,000	1,545,343	8,500,000
12020418	70111	00	02101	10721300	Marriage/Divorce Fees	1,500,000	540,600	1,500,000
12020430	70111	00	02101	10721300	Professional Registration Fees-Registration of Legal Firm			2,000,000
12020453	70111	00	02101	10721300	Applications Fees-Rent Tribunal		1,004,743	5,000,000

120206	70111	00	02101	10721300	SALES - GENERAL	-	-	100,000
12020610	70111	00	02101	10721300	Proceeds from Sales of Goods by Public Auctions			100,000
14	70111	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	3,000,000	1,004,743	5,000,000
1407	70111	00	02101	10721300	EXTRAORDINARY ITEMS	3,000,000	1,004,743	5,000,000
140701	70111	00	02101	10721300	EXTRAORDINARY ITEMS	3,000,000	1,004,743	5,000,000
14070102	70111	00	02101	10721300	Unspecified Revenue	3,000,000	1,004,743	5,000,000
031800700100 High Court of Justice								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70330	00	01101	10721300	REVENUE	50,000,000	6,687,172	50,000,000
12	70330	00	01101	10721300	INDEPENDENT REVENUE	50,000,000	6,687,172	50,000,000
1202	70330	00	01101	10721300	NON-TAX REVENUE	50,000,000	6,687,172	50,000,000
120204	70330	00	01101	10721300	FEES - GENERAL	35,000,000	3,364,346	35,000,000
12020401	70330	00	01101	10721300	Court Fees	10,000,000	3,303,868	10,000,000
12020426	70330	00	01101	10721300	Court Summons/Oath Fees	25,000,000	60,478	25,000,000
120205	70330	00	01101	10721300	FINES - GENERAL	15,000,000	3,322,826	15,000,000
12020502	70330	00	01101	10721300	Court Fines	15,000,000	3,322,826	15,000,000
031801100100 Customary Court of Appeal								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70330	00	02101	10721300	REVENUE	10,000,000	164,250	16,565,999
12	70330	00	02101	10721300	INDEPENDENT REVENUE	10,000,000	164,250	16,565,999
1201	70330	00	02101	10721300	TAX REVENUE	-	-	6,565,999
120101	70330	00	02101	10721300	PERSONNEL TAXES	-	-	6,565,999
12010101	70330	00	02101	10721300	Personnel Taxes (e.g. PAYE)			6,565,999
1202	70330	00	02101	10721300	NON-TAX REVENUE	10,000,000	164,250	10,000,000
120204	70330	00	02101	10721300	FEES - GENERAL	10,000,000	164,250	10,000,000
12020401	70330	00	02101	10721300	Court Fees	10,000,000	164,250	10,000,000
032600100100 Judicial Service Commission								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Estimates 2018
1	70960	00	03101	10721300	REVENUE	-	-	4,370,279
12	70960	00	03101	10721300	INDEPENDENT REVENUE	-	-	4,370,279
1201	70960	00	03101	10721300	TAX REVENUE	-	-	4,370,279
120101	70960	00	03101	10721300	PERSONNEL TAXES	-	-	4,370,279
12010101	70960	00	03101	10721300	Personnel Taxes (e.g. PAYE) State			4,370,279
051700100100 Ministry of Education, Science & Technology								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70131	00	02101	10721300	REVENUE	787,750,000	540,000	787,750,000
12	70131	00	02101	10721300	INDEPENDENT REVENUE	737,750,000	540,000	737,750,000
1202	70131	00	02101	10721300	NON-TAX REVENUE	737,750,000	540,000	737,750,000
120201	70131	00	02101	10721300	LICENSES - GENERAL	1,000,000	-	1,000,000
12020113	70131	00	02101	10721300	Brick making, etc License	500,000		500,000
12020135	70131	00	02101	10721300	Private Schools Licenses	500,000		500,000
120204	70131	00	02101	10721300	FEES - GENERAL	326,750,000	540,000	326,750,000
12020450	70131	00	02101	10721300	Inspection Fees (WAEC/NECO Centre Recognition)	30,000,000	540,000	30,000,000
12020453	70131	00	02101	10721300	Applications Fees-Establishment of Schools	500,000		500,000
12020456	70131	00	02101	10721300	School Tuition/Registration/Examination Fees - Others	230,650,000		230,650,000
12020465	70131	00	02101	10721300	Sports/Recreational Facilities Fees	65,600,000		65,600,000
120207	70131	00	02101	10721300	EARNINGS - GENERAL	410,000,000	-	410,000,000
12020714	70131	00	02101	10721300	Earnings from ICT Services	410,000,000		410,000,000
13	70131	00	02101	10721300	AID & GRANTS	50,000,000	-	50,000,000
1301	70131	00	02101	10721300	AID & GRANTS	50,000,000	-	50,000,000
130203	70131	00	02101	10721300	DOMESTIC GRANTS	50,000,000	-	50,000,000
13020301	70131	00	02101	10721300	Current Domestic Grants	50,000,000		50,000,000

051701800100 Benue State Polytechnic, Ugbokolo								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70112	00	02101	10731812	REVENUE	1,996,800,000	184,841,006	2,284,500,000
12	70112	00	02101	10731812	INDEPENDENT REVENUE	686,800,000	173,117,706	764,500,000
1202	70112	00	02101	10731812	NON-TAX REVENUE	686,800,000	173,117,706	764,500,000
120204	70112	00	02101	10731812	FEES - GENERAL	668,500,000	158,689,206	696,000,000
12020424	70950	00	02101	10731812	Accreditation Fees	15,000,000	0	
12020448	70133	00	02101	10731812	Development Levies:User Charge Accomodation	40,000,000	22,126,500	80,000,000
12020452	70960	00	02101	10731812	School Tuition/Registration/Examination Fees - Undergraduate	100,000,000	32,504,325	100,000,000
12020455	70960	00	02101	10731812	School Tuition/Registration/Examination Fees - Postgraduate	500,000,000	102,240,881	500,000,000
12020457	70960	00	02101	10731812	Affiliation Charges	5,000,000		6,000,000
12020462	70960	00	02101	10731812	Publication Fees	5,000,000	1,817,500	5,000,000
12020463		00	02101	10731812	Hospital Service Registration Fees	3,500,000		5,000,000
120206	70960	00	02101	10731812	SALES - GENERAL	18,000,000	14,428,500	28,000,000
12020616	70960	00	02101	10731812	Sales of Forms	18,000,000	14,428,500	28,000,000
120207	70133	00	02101	10731812	EARNINGS - GENERAL	300,000		40,500,000
12020711	70133	00	02101	10731812	Earnings from Commercial Activities-BENPOCON			40,000,000
12020712	70133	00	02101	10731812	Hire of Academic Gown/Book of Proceedings/Others	300,000		500,000
13	70133	00	02101	10731812	AID & GRANTS	1,280,000,000	-	1,500,000,000
1301	70133	00	02101	10731812	AID & GRANTS	1,280,000,000	-	1,500,000,000
130102	70133	00	02101	10731812	FOREIGN AID	1,280,000,000	-	1,500,000,000
13010202	70131	00	02101	10731812	Capital Foreign Aids-TETFUND/SWISS	1,280,000,000		1,500,000,000
14	70133	00	02101	10731812	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	30,000,000	11,723,300	20,000,000
1407	70133	00	02101	10731812	EXTRAORDINARY ITEMS	30,000,000	11,723,300	20,000,000
140701	70133	00	02101	10731812	EXTRAORDINARY ITEMS	30,000,000	11,723,300	20,000,000
14070102	70133	00	02101	10731812	Unspecified Revenue	30,000,000	11,723,300	20,000,000
051705700100 Akawe Torkula College of Advanced and Professional Studies, Makurdi								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70960	00	02101	10721300	REVENUE	99,290,000	33,860,100	105,955,000
12	70960	00	02101	10721300	INDEPENDENT REVENUE	99,290,000	30,527,600	99,290,000
1202	70960	00	02101	10721300	NON-TAX REVENUE	99,290,000	30,527,600	99,290,000
120204	70960	00	02101	10721300	FEES - GENERAL	75,740,000	25,605,300	75,740,000
12020440	70960	00	02101	10721300	Medical Consultancy Fees	1,300,000	376,000	1,300,000
12020448	70960	00	02101	10721300	Development Levies	6,500,000	1,870,000	6,500,000
12020450	70960	00	02101	10721300	Inspection Fees - Seciry Levy	2,600,000	746,000	2,600,000
12020453	70960	00	02101	10721300	Applications Fees - Screening fee IJMBE	1,200,000	477,000	1,200,000
12020453	70960	00	02101	10721300	Screening fee Diploma	750,000		750,000
12020453	70960	00	02101	10721300	Processing fee IJMBE	200,000	60,750	200,000
12020453	70960	00	02101	10721300	Processing fee Diploma	250,000	36,500	250,000
12020453	70960	00	02101	10721300	Aptitude test fee IJMBE	1,200,000	370,900	1,200,000
12020453	70960	00	02101	10721300	Aptitude test fee Diploma	1,250,000	192,000	1,250,000
12020455	70960	00	02101	10721300	School Tuition/Registration/Examination Fees - Others: School Fees IJMBE	25,440,000	9,985,200	25,440,000
12020455	70960	00	02101	10721300	School Tuition/Registration/Examination Fees - Others: School fees Diploma	18,750,000	4,089,950	18,750,000
12020455	70960	00	02101	10721300	IJMBE Registration fee	7,200,000	5,303,000	7,200,000
12020459	70960	00	02101	10721300	Right of Occupancy Fees:Accomodation	6,500,000	1,360,000	6,500,000
12020465	70960	00	02101	10721300	Sports/Recreational Facilities Fees-Sports Levy	2,600,000	738,000	2,600,000
120206	70960	00	02101	10721300	SALES - GENERAL	6,750,000	911,300	6,750,000
12020616	70960	00	02101	10721300	Sales of Forms - IJMBE	3,750,000	671,300	3,750,000
12020616	70960	00	02101	10721300	Sales of Forms - Diploma	3,000,000	240,000	3,000,000
120207	70960	00	02101	10721300	EARNINGS - GENERAL	16,800,000	4,011,000	16,800,000
12020711	70960	00	02101	10721300	Earnings from Commercial Activities - Admission letter IJMBE	1,200,000	651,000	1,200,000
12020711	70960	00	02101	10721300	Admission letter Diploma - Admission letter Diploma	750,000		750,000
12020711	70960	00	02101	10721300	Processing of Result IJMBE	600,000		600,000
12020711	70960	00	02101	10721300	Processing of Result Diploma	500,000		500,000
12020711	70960	00	02101	10721300	Processing of Certificate IJMBE	800,000	26,000	800,000
12020711	70960	00	02101	10721300	Processing of Certificate Diploma	1,250,000		1,250,000
12020711	70960	00	02101	10721300	Exams Materials	2,600,000	728,000	2,600,000
12020711	70960	00	02101	10721300	Student Handbook	1,300,000	370,000	1,300,000
12020713	70960	00	02101	10721300	Earnings from Library Services - library Development	2,600,000	746,000	2,600,000
12020714	70960	00	02101	10721300	Earnings from ICT Services - Internet Levy	2,600,000	750,000	2,600,000
12020715	70960	00	02101	10721300	Maintenance/Repairs Fees - maintenance Levy	2,600,000	740,000	2,600,000
14	70960	00	02101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	3,332,500	6,665,000
1407	70960	00	02101	10721300	EXTRAORDINARY ITEMS	-	3,332,500	6,665,000
140701	70960	00	02101	10721300	EXTRAORDINARY ITEMS	-	3,332,500	6,665,000
14070102	70960	00	02101	10721300	Passports		228,500	457,000
14070103	70960	00	02101	10721300	Library		91,400	182,800
14070104	70960	00	02101	10721300	Hostel Maintenance		45,700	91,400
14070105	70960	00	02101	10721300	Students Union Government		137,100	274,200
14070106	70960	00	02101	10721300	I. D. Card		228,500	457,000
14070107	70960	00	02101	10721300	Change of Course		800	1,600
14070108	70960	00	02101	10721300	Academic Gown		82,000	164,000
14070109	70960	00	02101	10721300	National Health Insurance		1,142,500	2,285,000
14070110	70960	00	02101	10721300	Group Life Assuarance Scheme		1,142,500	2,285,000
14070111	70960	00	02101	10721300	Resit Exam		73,500	147,000
14070112	70960	00	02101	10721300	Damages (Scraps)		160,000	320,000

051701900100 College of Education, Katsina-Ala								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70941	00	02101	10710900	REVENUE	1,400,030,000	216,951,410	1,548,209,450
12	70941	00	02101	10710900	INDEPENDENT REVENUE	735,030,000	206,161,910	508,436,450
1202	70941	00	02101	10710900	NON-TAX REVENUE	735,030,000	206,161,910	508,436,450
120201	70941	00	02101	10710900	LICENSES - GENERAL	-	200,000	200,000
12020126	70941	00	02101	10710900	Tractor Hiring Services		200,000	200,000
120204	70941	00	02101	10710900	FEES - GENERAL	684,530,000	201,530,500	498,520,000
12020427	70941	00	02101	10710900	Tender Fees			1,000,000
12020442	70941	00	02101	10710900	Association Fees			10,000
12020448	70941	00	02101	10710900	Development Levies	18,290,000	151,000	47,780,000
12020449	70941	00	02101	10710900	Business/Trade Operating Fees			10,000
12020452	70941	00	02101	10710900	School Tuition/Registration/Examination Fees - Undergraduate	666,240,000	200,879,500	449,220,000
12020457	70941	00	02101	10710900	Affiliation Charges		500,000	500,000
120206	70941	00	02101	10710900	SALES - GENERAL	50,200,000	1,342,000	4,195,000
12020602	70941	00	02101	10710900	Sales of Books	200,000	-	75,000
12020603	70941	00	02101	10710900	Sales of I.D. Cards		341,000	2,810,000
12020604	70941	00	02101	10710900	Sales of Stores/Scraps/Unservicable Items		10,000	10,000
12020609	70941	00	02101	10710900	Proceeds from Sales of Farm Produce		763,000	400,000
12020616	70941	00	02101	10710900	Sales of Forms	50,000,000	228,000	900,000
120207	70941	00	02101	10710900	EARNINGS - GENERAL	300,000	3,089,410	5,314,450
12020704	70941	00	02101	10710900	Earnings from the Use of Government Vehicles		102,000	100,000
12020707	70941	00	02101	10710900	Earnings from Medical Services		351,310	600,000
12020712	70941	00	02101	10710900	Hire of Academic Gown/Book of Proceedings/Others	300,000	140,900	1,018,950
12020713	70941	00	02101	10710900	Earnings from Library Services			100,000
12020714	70941	00	02101	10710900	Earnings from ICT Services		2,495,200	3,495,500
120208	70941	00	02101	10710900	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	-	207,000
12020803	70941	00	02101	10710900	Rent on Government Buildings			7,000
12020804	70941	00	02101	10710900	Rent on Conference Centres			200,000
13	70941	00	02101	10710900	AID & GRANTS	500,000,000	-	1,000,000,000
1301	70941	00	02101	10710900	AID & GRANTS	500,000,000	-	1,000,000,000
130101	70941	00	02101	10710900	DOMESTIC AID	500,000,000	-	1,000,000,000
13010102	70941	00	02101	10710900	Capital Domestic Aids:TETFUND	500,000,000	-	1,000,000,000
14	70941	00	02101	10710900	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	165,000,000	10,789,500	39,773,000
1407	70941	00	02101	10710900	EXTRAORDINARY ITEMS	165,000,000	10,789,500	39,773,000
140701	70941	00	02101	10710900	EXTRAORDINARY ITEMS	165,000,000	10,789,500	39,773,000
14070102	70941	00	02101	10710900	Unspecified Revenue (Teaching Practice)	165,000,000	10,789,500	39,773,000
051702100100 College of Education Oju								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	730131	00	02101	10731700	REVENUE	806,000,000	64,629,100	607,350,000
12	730131	00	02101	10731700	INDEPENDENT REVENUE	291,000,000	64,629,100	292,350,000
1202	730131	00	02101	10731700	NON-TAX REVENUE	291,000,000	64,629,100	292,350,000
120204	730131	00	02101	10731700	FEES - GENERAL	255,500,000	60,393,100	256,500,000
12020427	730131	00	02101	10731700	Tender Fees	5,000,000		6,000,000
12020448	730131	00	02101	10731700	Development Levies	35,000,000	8,046,000	35,000,000
12020452	730131	00	02101	10731700	School Tuition/Registration/Examination Fees - Undergraduate (NCE Programme)	145,100,000	47,282,000	145,100,000
12020453	730131	00	02101	10731700	Applications Fees	15,000,000		15,000,000
12020456	730131	00	02101	10731700	School Tuition/Registration/Examination Fees - Others	54,400,000	4,565,600	54,400,000
12020458	730131	00	02101	10731700	Unity/Staff/Other School Fees/Levies	1,000,000	499,500	1,000,000
120206	730131	00	02101	10731700	SALES - GENERAL	16,000,000	4,236,000	16,250,000
12020602	730131	00	02101	10731700	Sales of Books(Handbook)	5,000,000	354,000	5,000,000
12020603	730131	00	02101	10731700	Sales of I.D. Cards	3,000,000	590,000	3,000,000
12020604	730131	00	02101	10731700	Sales of Stores/Scraps/Unservicable Items			100,000
12020611	730131	00	02101	10731700	Proceeds form Sales of Government Vehicles			150,000
12020616	730131	00	02101	10731700	Sales of Forms-Sales	8,000,000	3,292,000	8,000,000
120207	730131	00	02101	10731700	EARNINGS - GENERAL	19,500,000	-	19,600,000
12020701	730131	00	02101	10731700	Earnings from Consultancy Services	5,000,000		5,000,000
12020705	730131	00	02101	10731700	Earnings from the Use of Government Halls/Others			100,000
12020711	730131	00	02101	10731700	Earnings from Commercial Activities	3,000,000		3,000,000
12020712	730131	00	02101	10731700	Hire of Academic Gown/Book of Proceedings/Others	1,500,000		1,500,000
12020714	730131	00	02101	10731700	Earnings from ICT Services	10,000,000		10,000,000
13	730131	00	02101	10731700	AID & GRANTS	500,000,000	-	300,000,000
1301	730131	00	02101	10731700	AID & GRANTS	500,000,000	-	300,000,000
130101	730131	00	02101	10731700	DOMESTIC AID	500,000,000	-	300,000,000
13010102	730131	00	02101	10731700	Capital Domestic Aids (TETFUND)	500,000,000	-	300,000,000
14	730131	00	02101	10731700	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	15,000,000	-	15,000,000
1407	730131	00	02101	10731700	EXTRAORDINARY ITEMS	15,000,000	-	15,000,000
140701	730131	00	02101	10731700	EXTRAORDINARY ITEMS	15,000,000	-	15,000,000
14070102	730131	00	02101	10731700	Unspecified Revenue: Exam fee	15,000,000		15,000,000
051705600100 Benue State Scholarship Board								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70133	00	02101	10721300	REVENUE	2,900,000	375,000	3,500,000
12	70133	00	02101	10721300	INDEPENDENT REVENUE	2,900,000	375,000	3,500,000
1202	70133	00	02101	10721300	NON-TAX REVENUE	2,900,000	375,000	3,500,000
120206	70133	00	02101	10721300	SALES - GENERAL	2,900,000	375,000	3,500,000
12020616	70133	00	02101	10721300	Sales of Forms-Sales /Payment Record Cards	2,900,000	375,000	3,500,000

051705400100 Benue State Teaching Service Board								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70922	00	10102	10721300	REVENUE	508,583,086	55,181,540	520,034,833
12	70922	00	10102	10721300	INDEPENDENT REVENUE	508,583,086	55,181,540	520,034,833
1202	70922	00	10102	10721300	NON-TAX REVENUE	508,583,086	55,181,540	520,034,833
120204	70922	00	10102	10721300	FEES - GENERAL	448,951,500	53,901,540	459,253,500
12020450	70922	00	10102	10721300	Inspection Fees-Quality Control,Sports Levy	2,973,000	4,955,000	5,000,000
12020452	70922	00	10103	10721300	School Tuition/Registration/Examination Fees - Undergraduate	99,100,000		99,100,000
12020456	70922	00	10102	10721300	School Tuition/Registration/Examination Fees - Others	140,394,500	2,856,500	145,393,500
12020458	70922	00	10102	10721300	Unity/Staff/Other School Fees/Levies	178,380,000	20,820,540	180,000,000
12020465	70922	00	10102	10721300	Sports/Recreational Facilities Fees	23,784,000	23,784,000	25,260,000
12020478	70922	00	10102	10721300	Workshop Fees	4,320,000	1,485,500	4,500,000
120206	70922	00	10102	10721300	SALES - GENERAL	10,081,586	1,280,000	10,781,333
12020603	70922	00	10102	10721300	Sales of I.D. Cards	1,501,333		1,501,333
12020620	70922	00	10102	10721300	Sales of Other Government Properties	8,580,253	1,280,000	9,280,000
120207	70922	00	10102	10721300	EARNINGS - GENERAL	49,550,000	-	50,000,000
12020714	70922	00	10102	10721300	Earnings from ICT Services	49,550,000		50,000,000
051702100100 Benue State University (BSU), Makurdi								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70980	00	10101	10721300	REVENUE	1,470,611,235	817,398,036	1,799,358,721
12	70980	00	10101	10721300	INDEPENDENT REVENUE	1,350,261,235	756,312,746	1,702,538,421
1201	70980	00	10101	10721300	TAX REVENUE	-	-	69,155,544
120101	70980	00	10101	10721300	PERSONNEL TAXES	-	-	69,155,544
12010101	70980	00	10101	10721300	Personnel Taxes (e.g. PAYE)			69,155,544
1202	70980	00	10101	10721300	NON-TAX REVENUE	1,350,261,235	756,312,746	1,633,382,877
120204	70980	00	10101	10721300	FEES - GENERAL	1,341,404,203	740,508,319	1,597,764,000
12020417	70980	00	10101	10721300	Contractor Registration Fees-Registration of Contractors	2,000,000	720,000	2,000,000
12020452	70980	00	10101	10721300	School Tuition/Registration/Examination Fees - Undergraduate	1,107,595,000	659,053,850	1,158,814,800
12020455	70980	00	10101	10721300	School Tuition/Registration/Examination Fees - Postgraduate	203,796,553	58,942,089	250,000,000
12020456	70980	00	10101	10721300	School Tuition/Registration/Examination Fees - Others	23,271,220	17,535,785	178,531,000
12020458	70980	00	10101	10721300	Unity/Staff/Other School Fees/Levies	4,741,430	4,256,595	8,418,200
120206	70980	00	10101	10721300	SALES - GENERAL	270,000	1,022,148	1,120,000
12020603	70980	00	10101	10721300	Sales of I.D. Cards	70,000	37,500	120,000
12020604	70980	00	10101	10721300	Sales of Stores/Scraps/Unservicable Items	200,000	984,648	1,000,000
120207	70980	00	10101	10721300	EARNINGS - GENERAL	3,219,350	1,357,840	7,650,000
12020707	70980	00	10101	10721300	Earnings from Medical Services		95,320	150,000
12020712	70980	00	10101	10721300	Hire of Academic Gown/Book of Proceedings/Others	3,219,350	1,262,520	7,500,000
120208	70980	00	10101	10721300	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,025,900	4,834,238	9,668,477
12020801	70980	00	10101	10721300	Rent on Government Quarters	1,025,900	4,834,238	9,668,477
120210	70980	00	10101	10721300	REPAYMENTS - GENERAL	4,341,782	8,590,200	17,180,400
12021004	70980	00	10101	10721300	Motor Vehicle Refurbishing Loan	4,341,782	8,590,200	17,180,400
14	70980	00	10101	10721300	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	120,350,000	61,085,291	96,820,300
1407	70980	00	10101	10721300	EXTRAORDINARY ITEMS	120,350,000	61,085,291	96,820,300
140701	70980	00	10101	10721300	EXTRAORDINARY ITEMS	120,350,000	61,085,291	96,820,300
14070101	70980	00	10101	10721300	Extraordinary Items (BNSG) to Fund Scientific Equipts		14,162,471	
14070102	70980	00	10101	10721300	Unspecified Revenue	120,350,000	46,922,820	96,820,300
051700900100 Benue State Examinations Board								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70131	00	02101	10731200	REVENUE	-	-	122,000,000
12	70131	00	02101	10731200	INDEPENDENT REVENUE	-	-	122,000,000
1202	70131	00	02101	10731200	NON-TAX REVENUE	-	-	122,000,000
120204	70131	00	02101	10731200	FEES - GENERAL	-	-	122,000,000
12020453	70131	00	02101	10731200	Applications Fees			10,000,000
12020456	70131	00	02101	10731200	School Tuition/Registration/Examination Fees - Others(First School Leaving Cert.)			70,000,000
12020456	70131	00	02101	10731200	School Tuition/Registration/Examination Fees - Others(BECE Fees)			15,000,000
12020456	70131	00	02101	10731200	School Tuition/Registration/Examination Fees - Others(MOCK fee/EBECE Fee/Resit/)			25,000,000
12020456	70131	00	02101	10731200	School Tuition/Registration/Examination Fees - Others(Federal Craft fee)			2,000,000

051702100200 Benue State University College of Health Sciences								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70131	00	02101	10721300	REVENUE	28,800,000	15,739,300	47,492,283
12	70131	00	02101	10721300	INDEPENDENT REVENUE	28,800,000	15,739,300	47,492,283
1201	70131	00	02101	10721300	TAX REVENUE	-	-	16,467,283
120101	70131	00	02101	10721300	PERSONNEL TAXES	-	-	16,467,283
12010101	70131	00	02101	10721300	Personnel Taxes (e.g. PAYE)	-	-	16,467,283
1202	70131	00	02101	10721300	NON-TAX REVENUE	28,800,000	15,739,300	31,025,000
120201	70131	00	02101	10721300	LICENSES - GENERAL	-	-	-
120204	70131	00	02101	10721300	FEES - GENERAL	28,800,000	15,739,300	31,025,000
12020452	70131	00	02101	10721300	School Tuition/Registration/Examination Fees - Undergraduate	23,025,000	10,011,850	23,025,000
12020456	70131	00	02101	10721300	School Tuition/Registration/Examination Fees - Others	5,775,000	5,727,450	8,000,000
051700300100 Benue State Universal Basic Education Board (SUBEB)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Estimates 2018
1	70960	00	03101	10721300	REVENUE	-	4,500,370	5,348,771,429
12	70960	00	03101	10721300	INDEPENDENT REVENUE	-	4,500,370	1,048,771,429
1201	70960	00	03101	10721300	TAX REVENUE	-	4,500,370	1,043,771,429
120101	70960	00	03101	10721300	PERSONNEL TAXES	-	4,500,370	1,043,771,429
12010101	70960	00	03101	10721300	Personnel Taxes (e.g. PAYE) State	-	4,500,370	18,006,917
12010101	70960	00	03101	10721300	Personnel Taxes (e.g. PAYE) LGEA	-	-	1,025,764,512
1202	70960	00	03101	10721300	NON-TAX REVENUE	-	-	5,000,000
120204	70960	00	03101	10721300	FEES - GENERAL	-	-	5,000,000
12020453	70960	00	03101	10721300	Applications Fees(Bidding)	-	-	5,000,000
13	70960	00	03101	10721300	AID & GRANTS	-	-	4,300,000,000
1301	70960	00	03101	10721300	AID & GRANTS	-	-	4,300,000,000
130203	70960	00	03101	10721300	DOMESTIC GRANTS	-	-	1,500,000,000
13020302	70960	00	03101	10721300	Capital Domestic Grants	-	-	1,500,000,000
130204	70960	00	03101	10721300	FOREIGN GRANTS	-	-	2,800,000,000
13020402	70960	00	03101	10721300	Capital Foreign Grants GCCCE	-	-	2,800,000,000
052100100100 Ministry of Health and Human Services								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70131	00	02101	10721300	REVENUE	1,876,653,508	1,806,800	2,916,353,508
12	70131	00	02101	10721300	INDEPENDENT REVENUE	15,300,000	1,806,800	55,000,000
1201	70131	00	02101	10721300	TAX REVENUE	100,000	-	-
120101	70131	00	02101	10721300	PERSONNEL TAXES	100,000	-	-
12010109	70131	00	02101	10721300	Other Service Taxes	100,000	-	-
1202	70131	00	02101	10721300	NON-TAX REVENUE	15,200,000	1,806,800	55,000,000
120201	70131	00	02101	10721300	LICENSES - GENERAL	15,000,000	323,000	45,000,000
12020136	70131	00	02101	10721300	Health Facilities Licenses(Registration of Clinics)	15,000,000	323,000	45,000,000
120204	70131	00	02101	10721300	FEES - GENERAL	200,000	1,483,800	10,000,000
12020452	70131	00	02101	10721300	School Tuition/Registration/Examination Fees - Undergraduate(Sch. of Nursing,Health Tech.	200,000	1,483,800	10,000,000
13	70131	00	02101	10721300	AID & GRANTS	1,861,353,508	-	2,861,353,508
1301	70131	00	02101	10721300	AID & GRANTS	1,861,353,508	-	2,861,353,508
130102	70131	00	02101	10721300	FOREIGN AID	1,404,353,508	-	2,404,353,508
13010201	70131	00	02101	10721300	Current Foreign Aids(Save one million Lives)	1,404,353,508	-	2,404,353,508
130203	70131	00	02101	10721300	DOMESTIC GRANTS	457,000,000	-	457,000,000
13020301	70131	00	02101	10721300	Current Domestic Grants	457,000,000	-	457,000,000
052110200100 Hospital Management Board								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70731	00	10101	10721300	REVENUE	300,000,000	118,935,926	285,000,000
12	70731	00	10101	10721300	INDEPENDENT REVENUE	300,000,000	118,935,926	285,000,000
1202	70731	00	10101	10721300	NON-TAX REVENUE	300,000,000	118,935,926	285,000,000
120204	70731	00	10101	10721300	FEES - GENERAL	80,000,000	18,327,951	60,000,000
12020464	70731	00	10101	10721300	Hospital Service Charges-Admission, Dressing, OPD, Ambulance,Medical Records	80,000,000	18,327,951	60,000,000
120206	70731	00	10101	10721300	SALES - GENERAL	110,000,000	52,079,001	105,000,000
12020612	70731	00	10101	10721300	Proceeds from Sales of Drugs & Medications	110,000,000	52,079,001	105,000,000
120207	70731	00	10101	10721300	EARNINGS - GENERAL	110,000,000	48,528,974	120,000,000
12020702	70731	00	10101	10721300	Earnings from Laboratory Services-Test	30,000,000	34,111,062	70,000,000
12020707	70731	00	10101	10721300	Earnings from Medical Services-X-Ray,Scanning,Casualty theatre	80,000,000	14,417,912	50,000,000

052102600100 Benue State University Teaching Hospital (BSUTH)								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70732	00	02101	10721300	REVENUE	400,000,000	1,020,501,693	3,823,306,750
12	70732	00	10101	10721300	INDEPENDENT REVENUE	400,000,000	137,981,673	400,000,000
1202	70732	00	10101	10721300	NON-TAX REVENUE	400,000,000	137,981,673	400,000,000
120204	70732	00	10101	10721300	FEES - GENERAL	328,335,813	99,010,036	328,335,813
12020412	70732	00	10101	10721300	Research Testing Fees	910,013	375,100	910,013
12020417	70732	00	10101	10721300	Contractor Registration Fees	301,250	253,000	301,250
12020427	70732	00	10101	10721300	Tender Fees	856,250	399,000	856,250
12020442	70732	00	10101	10721300	Association Fees		76,760	
12020458	70732	00	10101	10721300	Unity/Staff/Other School Fees/Levies		200,000	
12020464	70732	00	10101	10721300	Hospital Service Charges	326,262,050	97,701,176	326,262,050
12020478	70732	00	10101	10721300	Workshop Fees	6,250	5,000	6,250
120206	70732	00	10101	10721300	SALES - GENERAL	58,093,925	35,928,347	58,093,925
12020612	70732	00	10101	10721300	Proceeds form Sales of Drugs & Medications	57,943,300	35,919,847	57,943,300
12020616	70732	00	10101	10721300	Sales of Forms	150,625	8,500	150,625
120207	70732	00	10101	10721300	EARNINGS - GENERAL	741,875	-	741,875
12020704	70732	00	10101	10721300	Earnings from the Use of Government Vehicles	138,750		138,750
12020705	70732	00	10101	10721300	Earnings from the Use of Government Halls/Others	603,125		603,125
120209	70732	00	10101	10721300	RENT ON LAND & OTHERS - GENERAL	12,828,387	3,043,290	12,828,387
12020906	70732	00	10101	10721300	Rents on Government Properties	12,828,387	3,043,290	12,828,387
15	70732	00	10101	10721300	TRANSFER	-	882,520,020	3,423,306,750
1501	70732	00	10101	10721300	TRANSFER TO FUND RECURRENT EXPENDITURE	-	882,520,020	3,423,306,750
150101	70732	00	10101	10721300	TRANSFER TO FUND RECURRENT EXPENDITURE	-	882,520,020	3,423,306,750
15010101	70732	00	10101	10721300	Receipt from CRF to Fund MDA Recurrent Expenditure		882,520,020	3,423,306,750
052102700100 Benue State Primary Health Care Board								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70721	00	02101	10721300	REVENUE	7,649,643,337	-	7,208,206,626
12	70721	00	02101	10721300	INDEPENDENT REVENUE	95,750,000	-	429,509,826
1201	70721	00	02101	10721300	TAX REVENUE	-	-	333,759,826
120101	70721	00	02101	10721300	PERSONNEL TAXES	-	-	333,759,826
12010101	70721	00	02101	10721300	Personnel Taxes (e.g. PAYE)			333,759,826
1202	70721	00	02101	10721300	NON-TAX REVENUE	95,750,000	-	95,750,000
120204	70721	00	02101	10721300	FEES - GENERAL	20,000,000	-	20,000,000
12020463	70721	00	02101	10721300	Hospital Service Registration Fees	20,000,000	-	20,000,000
120206	70721	00	02101	10721300	SALES - GENERAL	51,750,000	-	51,750,000
12020612	70721	00	02101	10721300	Proceeds form Sales of Drugs & Medications	51,750,000	-	51,750,000
120207	70721	00	02101	10721300	EARNINGS - GENERAL	24,000,000	-	24,000,000
12020702	70721	00	02101	10721300	Earnings from Laboratory Services	4,000,000	-	4,000,000
12020707	70721	00	02101	10721300	Earnings from Medical Services	20,000,000	-	20,000,000
13	70721	00	02101	10721300	AID & GRANTS	7,553,893,337	-	6,778,696,800
1301	70721	00	02101	10721300	AID & GRANTS	7,553,893,337	-	6,778,696,800
130102	70721	00	02101	10721300	FOREIGN AID	6,953,893,337	-	6,278,696,800
13010201	70721	00	02101	10721300	Current Foreign Aids(UNICEF,WHO)	278,696,800	-	278,696,800
13010202	70721	00	02101	10721300	Capital Foreign Aids	6,675,196,537	-	6,000,000,000
130203	70721	00	02101	10721300	DOMESTIC GRANTS	600,000,000	-	500,000,000
13020301	70721	00	02101	10721300	Current Domestic Grants(Basic Health Provision Fund FG/Donations from Private Donors)	600,000,000	-	500,000,000
051700800100 Benue State Library Board								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70970	00	02101	10721300	REVENUE	2,325,000	389,600	1,600,000
12	70970	00	02101	10721300	INDEPENDENT REVENUE	2,325,000	389,600	1,600,000
1202	70970	00	02101	10721300	NON-TAX REVENUE	2,325,000	389,600	1,600,000
120205	70970	00	02102	10721300	FINES - GENERAL	5,000	-	5,000
12020501	70970	00	02102	10721300	Fines/Penalties	5,000		5,000
120206	70970	00	02102	10721300	SALES - GENERAL	1,600,000	389,600	1,600,000
12020603	70970	00	02102	10721300	Sales of I.D. Cards	1,600,000	389,600	1,600,000
120207	70970	00	02102	10721300	EARNINGS - GENERAL	720,000	4,000	10,000
12020711	70970	00	02102	10721300	Earnings from Commercial Activities- Binyary	120,000	4,000	10,000
12020714	70970	00	02102	10721300	Earnings from ICT Services	600,000		
053905100200 Bureau of Youth and Sports Development								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70810	00	02101	10721300	REVENUE	300,000	30,250	500,300,000
12	70810	00	02101	10721300	INDEPENDENT REVENUE	300,000	30,250	500,300,000
1202	70810	00	02101	10721300	NON-TAX REVENUE	300,000	30,250	500,300,000
120201	70810	00	02101	10721300	LICENSES - GENERAL	300,000	30,250	300,000
12020109	70810	00	02101	10721300	Registration of Voluntary Organizations-Girls and Boys Scout Youth Association	300,000	30,250	300,000
120207	70810	00	02101	10721300	EARNINGS - GENERAL	-	-	500,000,000
12020711	70810	00	02101	10721300	Earnings from Commercial Activities (Lottery Marketing)			500,000,000

053905100100 Benue State Sports Council								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70131	00	02101	10721300	REVENUE	342,500	180,900	452,000
12	70131	00	02101	10721300	INDEPENDENT REVENUE	342,500	180,900	452,000
1202	70131	00	02101	10721300	NON-TAX REVENUE	342,500	180,900	452,000
120204	70131	00	02101	10721300	FEES - GENERAL	20,000	160,900	200,000
12020465	70131	00	02101	10721300	Sports/Recreational Facilities Fees	20,000	160,900	200,000
120206	70131	00	02101	10721300	SALES - GENERAL	80,000	-	-
12020616	70131	00	02101	10721300	Sales of Forms	80,000	-	-
120207	70131	00	02101	10721300	EARNINGS - GENERAL	50,000	20,000	60,000
12020705	70131	00	02101	10721300	Earnings from the Use of Government Halls/Others	50,000	20,000	60,000
120208	70131	00	02101	10721300	RENT ON GOVERNMENT BUILDINGS - GENERAL	500	-	-
12020803	70131	00	02101	10721300	Rent on Government Buildings	500	-	-
120209	70131	00	02101	10721300	RENT ON LAND & OTHERS - GENERAL	192,000	-	192,000
12020906	70131	00	02101	10721300	Rents on Government Properties-Stadium,Shops,Playing Courts,Main Bowl	192,000	-	192,000
051400100100 Ministry of Women Affairs and Social Development								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70810	00	02101	10721300	REVENUE	89,500,000	681,700	82,000,000
12	70810	00	02101	10721300	INDEPENDENT REVENUE	39,500,000	681,700	32,000,000
1202	70810	00	02101	10721300	NON-TAX REVENUE	39,500,000	681,700	32,000,000
120201	70810	00	02101	10721300	LICENSES - GENERAL	5,000,000	-	5,000,000
12020130	70810	00	02101	10721300	Cinematograph Licenses	5,000,000	-	5,000,000
120204	70911	00	02101	10721300	FEES - GENERAL	7,500,000	681,700	2,000,000
12020424	70911	00	02101	10721300	Accreditation Fees	-	681,700	2,000,000
12020442	70911	00	02101	10721300	Association Fees	2,500,000	-	-
12020452	70911	00	02101	10721300	School Tuition/Registration/Examination Fees - Undergraduate	5,000,000	-	-
120207	70472	00	02101	10721300	EARNINGS - GENERAL	10,000,000	-	10,000,000
12020720	70472	00	02101	10721300	Earnings from Guest Houses	10,000,000	-	10,000,000
120208	70660	00	02101	10721300	RENT ON GOVERNMENT BUILDINGS - GENERAL	15,000,000	-	10,000,000
12020801	70660	00	02101	10721300	Rent on Government Quarters	-	-	10,000,000
120209	70810	00	02101	10721300	RENT ON LAND & OTHERS - GENERAL	2,000,000	-	5,000,000
12020906	70810	00	02101	10721300	Rents on Government Properties	2,000,000	-	5,000,000
13	71040	00	02101	10721300	AID & GRANTS	50,000,000	-	50,000,000
1301	71040	00	02101	10721300	AID & GRANTS	50,000,000	-	50,000,000
130204	71040	00	02101	10721300	FOREIGN GRANTS	50,000,000	-	50,000,000
13020402	71040	00	02101	10721300	Capital Foreign Grants-WOFEE	50,000,000	-	50,000,000
051400100200 Benue State Community and Social Development Agency								
RECURRENT REVENUE								
Economic Code	Functional Code	Programme Code	Fund Code	Geo Code	Source of Revenue	Approved Estimate 2017	Actual Collection Jan. - Oct. 2017	Proposed 2018
1	70131	00	02101	10731200	REVENUE	-	-	500,000,000
13	70131	00	02101	10731200	AID & GRANTS	-	-	500,000,000
1301	70131	00	02101	10731200	AID & GRANTS	-	-	500,000,000
130204	70131	00	02101	10731200	FOREIGN GRANTS	-	-	500,000,000
13020402	70131	00	02101	10731200	Capital Foreign Grants	-	-	500,000,000