



BENUE STATE GOVERNMENT

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# **BUDGET PERFORMANCE REPORT**

**27TH APRIL, 2021**

STANDARD TEXT (AS REQUIRED)

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# 1 Summary of Performance

## 1.A Introduction

This Budget Performance Report for BENUE State is prepared **quarterly**, and issued within 4 weeks from the end of each **quarter**.

This report includes, the approved budget appropriation for the year 2021 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q1, attributed to each organizational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

The core economic classifications refer to:

- Personnel – Economic Sub-Account Type 21, **and Economic Account Class 2201**
- Overheads - Economic Account Class 2202
- Capital - Economic Sub-Account Type **23**
- Others - Economic Account Classes 2203-2206

This Budget Performance Report is produced by the Budget Office of the Benue State Planning Commission (BSPC), and published on the BENUE State Planning Commission website.

## 1.B Revenue Performance

Total Revenue Performance Q1 is 20,414,346,768.63 as against 80,303,008,609.66 with a percentage of 23.4%.

## 1.C Recurrent Expenditure Performance

Total Recurrent Expenditure Performance Q1 is 15,229,604,855.96 as against 90,843,302,568.88 with a percentage of 16.8%

## 1.D Capital Expenditure Performance

Capital Expenditure Performance Q1 is 2,069,929,790.56 as against 43,531,463,742.35 with a percentage of 4.7%

## 1.E Conclusions

The Revenue performance for Q1 is a good result even with the dwindling FAAC Allocation and a bit of improvement in IGR.

Looking at the total inflow for Q1, the Recurrent Expenditure of 16.8% has performed creditably well since the bulk of this is from salary and overhead.

And the capital expenditure for Q1 is 4.7% which is low because of the huge expenditure on the recurrent side of the budget leaving little for capital project. Capital project is expected to hike in Q2 and Q3 when expected receipts start flowing in for a better result.

## 2 Budget Reports

### 2.A Summary

Table 1: Budget Summary

**Benue State Government 2021 Q1 Budget Performance Report - Summary**

Item	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>Opening Balance</b>	-	-	-		-
<b>Recurrent Revenue</b>	<b>80,303,008,609.66</b>	<b>18,763,473,605.90</b>	<b>18,763,473,605.90</b>	<b>23.4%</b>	<b>61,539,535,003.76</b>
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	60,541,397,158.28	14,223,257,225.09	14,223,257,225.09	23.5%	46,318,139,933.19
12 - INDEPENDENT REVENUE	19,761,611,451.38	4,540,216,380.81	4,540,216,380.81	23.0%	15,221,395,070.57
<b>Recurrent Expenditure</b>	<b>90,843,302,568.88</b>	<b>15,229,604,855.96</b>	<b>15,229,604,855.96</b>	<b>16.8%</b>	<b>75,613,697,712.92</b>
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	49,383,924,249.51	9,602,962,790.99	9,602,962,790.99	19.4%	39,780,961,458.52
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	41,459,378,319.37	5,626,642,064.97	5,626,642,064.97	13.6%	35,832,736,254.40
Breakdown of Other Recurrent Costs					
2202 - OVERHEAD COST	28,808,398,505.37	2,437,848,680.22	2,437,848,680.22	8.5%	26,370,549,825.15
OTHER RECURRENT (2203-2208)	12,650,979,814.00	3,188,793,384.75	3,188,793,384.75	25.2%	9,462,186,429.25
<b>Transfer to Capital Account</b>	<b>- 10,540,293,959.22</b>	<b>3,533,868,749.94</b>	<b>3,533,868,749.94</b>	<b>-33.5%</b>	<b>- 14,074,162,709.16</b>
<b>Capital Receipts</b>	<b>54,098,460,407.49</b>	<b>1,650,873,162.73</b>	<b>1,650,873,162.73</b>	<b>3.1%</b>	<b>52,447,587,244.76</b>
13 - AID AND GRANTS	21,190,769,443.57	1,410,765,524.79	1,410,765,524.79	6.7%	19,780,003,918.78
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	32,907,690,963.92	240,107,637.94	240,107,637.94	0.7%	32,667,583,325.98
<b>23 - CAPITAL EXPENDITURE</b>	<b>43,531,463,742.35</b>	<b>2,062,929,790.56</b>	<b>2,062,929,790.56</b>	<b>4.7%</b>	<b>41,468,533,951.79</b>
<b>Total Revenue (including OB)</b>	<b>134,401,469,017.16</b>	<b>20,414,346,768.63</b>	<b>20,414,346,768.63</b>	<b>15.2%</b>	<b>113,987,122,248.53</b>
<b>Total Expenditure</b>	<b>134,374,766,311.23</b>	<b>17,292,534,646.52</b>	<b>17,292,534,646.52</b>	<b>12.9%</b>	<b>117,082,231,664.71</b>

## 2.B Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Benue State Government Budget Performance Report 2021 Q1 - Total Revenue by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Revenue</b>	<b>134,401,469,017.16</b>	<b>20,414,346,768.63</b>	<b>20,414,346,768.63</b>	<b>15.2%</b>	<b>113,987,122,248.53</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR:</b>	<b>598,070,058.94</b>	<b>2,734,495.00</b>	<b>2,734,495.00</b>	<b>0.5%</b>	<b>595,335,563.94</b>
<b>01110000000</b>	<b>Government House Administration</b>	<b>72,560,218.00</b>	<b>469,400.00</b>	<b>469,400.00</b>	<b>0.6%</b>	<b>72,090,818.00</b>
011101000100	Public Procurement Commission	60,400,000.00	-	-	0.0%	60,400,000.00
011102100200	Liaison Office Lagos	900,000.00	206,850.00	206,850.00	23.0%	693,150.00
011102100300	Liaison Office Kaduna	200,000.00	52,550.00	52,550.00	26.3%	147,450.00
011102100400	Liaison Office Abuja/Lodge	500,000.00	174,000.00	174,000.00	34.8%	326,000.00
011103300100	Benue State Aids Control Agency (BENSACA)	10,000,000.00	-	-	0.0%	10,000,000.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	560,218.00	36,000.00	36,000.00	6.4%	524,218.00
<b>01230000000</b>	<b>Ministry of Information,Culture and Tourism</b>	<b>28,170,000.00</b>	<b>2,083,645.00</b>	<b>2,083,645.00</b>	<b>7.4%</b>	<b>26,086,355.00</b>
012300100100	Ministry of Information,Culture and Tourism	11,210,000.00	259,950.00	259,950.00	2.3%	10,950,050.00
012300400100	Radio Benue Corporation	15,000,000.00	1,740,000.00	1,740,000.00	11.6%	13,260,000.00
012301300100	Benue Printing and Publishing Corporation (BPPC)	1,360,000.00	68,695.00	68,695.00	5.1%	1,291,305.00
012305500100	Government Printing Department	600,000.00	15,000.00	15,000.00	2.5%	585,000.00
<b>01240000000</b>	<b>Bureau of Internal Affairs and Special Services (BIASS)</b>	<b>150,500,000.00</b>	<b>96,450.00</b>	<b>96,450.00</b>	<b>0.1%</b>	<b>150,403,550.00</b>
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	150,500,000.00	96,450.00	96,450.00	0.1%	150,403,550.00
<b>01250000000</b>	<b>Office of the Head of Service (HOS)</b>	<b>47,659,840.94</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>47,659,840.94</b>
012500100500	Bureau of Service Welfare	40,909,840.94	-	-	0.0%	40,909,840.94
012500500100	Bureau of Manpower Development and Training	6,750,000.00	-	-	0.0%	6,750,000.00
<b>01400000000</b>	<b>Auditor General</b>	<b>180,000.00</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>47.2%</b>	<b>95,000.00</b>
014000100100	Office of the Auditor-General of the State	150,000.00	65,000.00	65,000.00	43.3%	85,000.00
014000200100	Local Government Audit Department	30,000.00	20,000.00	20,000.00	66.7%	10,000.00
<b>01470000000</b>	<b>Benue State Civil Service Commission</b>	<b>297,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>297,000,000.00</b>
014700100200	Local Government Service Commission	297,000,000.00	-	-	0.0%	297,000,000.00
<b>01480000000</b>	<b>Benue State Independent Electoral Commission (BSIEC)</b>	<b>2,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,000,000.00</b>
014800100100	Benue State Independent Electoral Commission (BSIEC)	2,000,000.00	-	-	0.0%	2,000,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR:</b>	<b>104,104,937,714.31</b>	<b>17,920,519,238.79</b>	<b>17,920,519,238.79</b>	<b>17.2%</b>	<b>86,184,418,475.52</b>
<b>02150000000</b>	<b>Ministry of Agriculture and Natural Resources</b>	<b>1,058,000,269.00</b>	<b>83,390,370.42</b>	<b>83,390,370.42</b>	<b>7.9%</b>	<b>974,609,898.58</b>
021500100100	Ministry of Agriculture and Natural Resources	216,301,306.00	48,715,362.92	48,715,362.92	22.5%	167,585,943.08
021502100100	Akperan Orshi Polytechnic, Yandev.	74,861,903.00	34,675,007.50	34,675,007.50	46.3%	40,186,895.50
021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)	766,837,060.00	-	-	0.0%	766,837,060.00
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>101,131,788,633.21</b>	<b>17,738,169,618.15</b>	<b>17,738,169,618.15</b>	<b>17.5%</b>	<b>83,393,619,015.06</b>
022000100100	Ministry of Finance	2,270,500,000.00	1,015,274,116.76	1,015,274,116.76	44.7%	1,255,225,883.24
022000700100	Office of the Accountant-General	86,288,586,630.21	14,112,888,866.60	14,112,888,866.60	16.4%	72,175,697,763.61
022000800100	Benue State Internal Revenue Service (BIRS)	12,572,702,003.00	2,610,006,634.79	2,610,006,634.79	20.8%	9,962,695,368.21
<b>02220000000</b>	<b>Ministry of Industry, Trade and Investment</b>	<b>228,765,938.00</b>	<b>22,467,945.03</b>	<b>22,467,945.03</b>	<b>9.8%</b>	<b>206,297,992.97</b>
022200100100	Ministry of Industry, Trade and Investment	228,765,938.00	22,467,945.03	22,467,945.03	9.8%	206,297,992.97
<b>02280000000</b>	<b>Ministry of Energy ,Science and Technology</b>	<b>76,763,098.00</b>	<b>3,079,500.00</b>	<b>3,079,500.00</b>	<b>4.0%</b>	<b>73,683,598.00</b>
022800100100	Ministry of Energy ,Science and Technology	69,979,496.00	3,079,500.00	3,079,500.00	4.4%	66,899,996.00
022800100300	Business and Engineering Skills Training (BEST) Centre	6,783,602.00	-	-	0.0%	6,783,602.00
<b>02340000000</b>	<b>Ministry of Works, Transport and Energy</b>	<b>101,714,827.00</b>	<b>206,950.00</b>	<b>206,950.00</b>	<b>0.2%</b>	<b>101,507,877.00</b>
023400100100	Ministry of Works, Transport and Energy	101,714,827.00	206,950.00	206,950.00	0.2%	101,507,877.00
<b>02360000000</b>	<b>Benue State Council For Arts and Culture</b>	<b>5,000,000.00</b>	<b>90,000.00</b>	<b>90,000.00</b>	<b>1.8%</b>	<b>4,910,000.00</b>
023600400100	Benue State Council For Arts and Culture	5,000,000.00	90,000.00	90,000.00	1.8%	4,910,000.00
<b>02380000000</b>	<b>Benue State Planning Commission</b>	<b>884,042,234.83</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>1.1%</b>	<b>874,042,234.83</b>
023800100100	Benue State Planning Commission	884,042,234.83	10,000,000.00	10,000,000.00	1.1%	874,042,234.83

<b>02520000000</b>	<b>Ministry of Water Resources and Environment</b>	<b>325,232,235.00</b>	<b>32,094,852.77</b>	<b>32,094,852.77</b>	<b>9.9%</b>	<b>293,137,382.23</b>
025200100100	Ministry of Water Resources and Environment	85,570,000.00	10,464,850.00	10,464,850.00	12.2%	75,105,150.00
025210200100	Benue State Water Board	58,707,960.00	13,787,312.00	13,787,312.00	23.5%	44,920,648.00
025210300100	Benue State Rural Water Supply and Sanitation Agency	161,265,375.00	714,640.00	714,640.00	0.4%	160,550,735.00
025210400100	Benue State Environmental Sanitation Authority	19,688,900.00	7,128,050.77	7,128,050.77	36.2%	12,560,849.23
<b>02530000000</b>	<b>Ministry of Housing and Urban Development</b>	<b>82,139,311.27</b>	<b>14,029,870.00</b>	<b>14,029,870.00</b>	<b>17.1%</b>	<b>68,109,441.27</b>
025300200100	Ministry of Rural Development and Cooperatives	5,139,311.27	337,350.00	337,350.00	6.6%	4,801,961.27
025305600100	Benue State Urban Development Board	77,000,000.00	13,692,520.00	13,692,520.00	17.8%	63,307,480.00
<b>02600000000</b>	<b>Ministry of Lands, Survey and Solid Minerals</b>	<b>211,491,168.00</b>	<b>16,990,132.42</b>	<b>16,990,132.42</b>	<b>8.0%</b>	<b>194,501,035.58</b>
026000100100	Ministry of Lands, Survey and Solid Minerals	211,491,168.00	16,990,132.42	16,990,132.42	8.0%	194,501,035.58
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR:</b>	<b>90,165,999.00</b>	<b>11,130,373.45</b>	<b>11,130,373.45</b>	<b>12.3%</b>	<b>79,035,625.55</b>
<b>03180000000</b>	<b>Ministry of Justice</b>	<b>90,165,999.00</b>	<b>11,130,373.45</b>	<b>11,130,373.45</b>	<b>12.3%</b>	<b>79,035,625.55</b>
031800400100	Ministry of Justice	7,100,000.00	932,824.00	932,824.00	13.1%	6,167,176.00
031800700100	High Court of Justice	76,000,000.00	9,297,434.55	9,297,434.55	12.2%	66,702,565.45
031801100100	Customary Court of Appeal	7,065,999.00	900,114.90	900,114.90	12.7%	6,165,884.10
<b>05000000000</b>	<b>SOCIAL SECTOR:</b>	<b>29,608,295,244.91</b>	<b>2,479,962,661.39</b>	<b>2,479,962,661.39</b>	<b>8.4%</b>	<b>27,128,332,583.52</b>
<b>05130000000</b>	<b>Benue State Sports Marketing and Lottery Board</b>	<b>113,500,000.00</b>	<b>280,000.00</b>	<b>280,000.00</b>	<b>0.2%</b>	<b>113,220,000.00</b>
051300200100	Benue State Sports Marketing and Lottery Board	113,500,000.00	280,000.00	280,000.00	0.2%	113,220,000.00
<b>05140000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>3,879,068,900.00</b>	<b>551,500.04</b>	<b>551,500.04</b>	<b>0.0%</b>	<b>3,878,517,399.96</b>
051400100100	Ministry of Women Affairs and Social Development	16,000,000.00	551,500.04	551,500.04	3.4%	15,448,499.96
051400100200	Benue State Community and Social Development Agency	3,863,068,900.00	-	-	0.0%	3,863,068,900.00
<b>05170000000</b>	<b>Ministry of Education</b>	<b>10,013,469,574.71</b>	<b>2,095,390,208.29</b>	<b>2,095,390,208.29</b>	<b>20.9%</b>	<b>7,918,079,366.42</b>
051700100100	Ministry of Education	691,862,453.00	9,532,000.00	9,532,000.00	1.4%	682,330,453.00
051700300100	Benue State Universal Basic Education Board (SUBEB)	4,151,981,642.00	490,538,690.38	490,538,690.38	11.8%	3,661,442,951.62
051700800100	Benue State Library Board	1,100,500.00	50,000.00	50,000.00	4.5%	1,050,500.00
051700900100	Benue State Examinations Board	438,015,000.00	230,194,000.00	230,194,000.00	52.6%	207,821,000.00
051701800100	Benue State Polytechnic, Ugbokolo	1,020,301,084.74	138,754,725.57	138,754,725.57	13.6%	881,546,359.17
051701900100	College of Education, Katsina-Ala	1,136,674,520.00	205,211,100.00	205,211,100.00	18.1%	931,463,420.00
051702100100	College of Education Oju	464,079,398.00	20,137,550.00	20,137,550.00	4.3%	443,941,848.00
051702100300	Benue State University (BSU), Makurdi	1,832,185,098.00	906,473,213.21	906,473,213.21	49.5%	925,711,884.79
051702100200	Benue State University College of Health Sciences	126,346,210.00	59,705,185.00	59,705,185.00	47.3%	66,641,025.00
051705400100	Benue State Teaching Service Board	91,755,000.00	31,850,594.13	31,850,594.13	34.7%	59,904,405.87
051705600100	Benue State Scholarship Board	3,000,000.00	-	-	0.0%	3,000,000.00
051705700100	Akawe Torkula Polytechnic, Makurdi	56,168,668.97	2,943,150.00	2,943,150.00	5.2%	53,225,518.97
<b>05210000000</b>	<b>Ministry of Health and Human Services</b>	<b>15,274,328,293.20</b>	<b>316,010,344.12</b>	<b>316,010,344.12</b>	<b>2.1%</b>	<b>14,958,317,949.08</b>
052100100100	Ministry of Health and Human Services	5,521,743,833.00	15,739,051.00	15,739,051.00	0.3%	5,506,004,782.00
052102600100	Benue State University Teaching Hospital (BSUTH)	3,860,805,594.65	202,734,947.00	202,734,947.00	5.3%	3,658,070,647.65
052102700100	Benue State Primary Health Care Board	5,607,078,865.55	-	-	0.0%	5,607,078,865.55
052110200100	Hospital Management Board	284,700,000.00	97,536,346.12	97,536,346.12	34.3%	187,163,653.88
<b>05390000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>12,928,477.00</b>	<b>90,000.00</b>	<b>90,000.00</b>	<b>0.7%</b>	<b>12,838,477.00</b>
053905100200	Ministry of Youth and Sports Development	12,464,000.00	90,000.00	90,000.00	0.7%	12,374,000.00
053905100100	Benue State Sports Council	464,477.00	-	-	0.0%	464,477.00
<b>05510000000</b>	<b>Bureau of Local Government and Chieftaincy Affairs</b>	<b>315,000,000.00</b>	<b>67,640,608.94</b>	<b>67,640,608.94</b>	<b>21.5%</b>	<b>247,359,391.06</b>
055100100100	Bureau of Local Government and Chieftaincy Affairs	315,000,000.00	67,640,608.94	67,640,608.94	21.5%	247,359,391.06

## 2.C Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Benue State Government Budget Performance Report 2021 Q1 - Total Revenue by Economic Classification

Code	Economic	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>1</b>	<b>REVENUE</b>	<b>134,401,469,017.16</b>	<b>20,414,346,768.63</b>	<b>20,414,346,768.63</b>	<b>15.2%</b>	<b>113,987,122,248.53</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>60,541,397,158.28</b>	<b>14,223,257,225.09</b>	<b>14,223,257,225.09</b>	<b>23.5%</b>	<b>46,318,139,933.19</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>60,541,397,158.28</b>	<b>14,223,257,225.09</b>	<b>14,223,257,225.09</b>	<b>23.5%</b>	<b>46,318,139,933.19</b>
<b>110101</b>	<b>STATUTORY ALLOCATION (FAAC)</b>	<b>45,743,250,468.28</b>	<b>8,927,294,479.38</b>	<b>8,927,294,479.38</b>	<b>19.5%</b>	<b>36,815,955,988.90</b>
11010101	STATUTORY ALLOCATION	45,743,250,468.28	8,927,294,479.38	8,927,294,479.38	19.5%	36,815,955,988.90
<b>110102</b>	<b>VALUE ADDED TAX ALLOCATION</b>	<b>13,798,146,690.00</b>	<b>5,295,962,745.71</b>	<b>5,295,962,745.71</b>	<b>38.4%</b>	<b>8,502,183,944.29</b>
11010201	SHARE OF VAT	13,798,146,690.00	5,295,962,745.71	5,295,962,745.71	38.4%	8,502,183,944.29
<b>110103</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>	<b>1,000,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000,000.00</b>
11010301	EXCESS CRUDE	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>19,761,611,451.38</b>	<b>4,540,216,380.81</b>	<b>4,540,216,380.81</b>	<b>23.0%</b>	<b>15,221,395,070.57</b>
<b>1201</b>	<b>DIRECT TAX REVENUE</b>	<b>13,011,500,215.00</b>	<b>2,727,330,826.62</b>	<b>2,727,330,826.62</b>	<b>21.0%</b>	<b>10,284,169,388.38</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>13,011,500,215.00</b>	<b>2,727,330,826.62</b>	<b>2,727,330,826.62</b>	<b>21.0%</b>	<b>10,284,169,388.38</b>
12010101	PERSONAL TAXES	12,247,198,212.00	2,359,203,975.03	2,359,203,975.03	19.3%	9,887,994,236.97
12010104	STAMP DUTY	12,100,000.00	3,879,175.00	3,879,175.00	32.1%	8,220,825.00
12010106	DEVELOPMENT TAX/LEVY	25,000,000.00	4,368,829.00	4,368,829.00	17.5%	20,631,171.00
12010107	CAPITAL GAIN TAX	3,921,525.00	-	-	0.0%	3,921,525.00
12010108	LIVESTOCK TAX	125,000,000.00	2,425,180.07	2,425,180.07	1.9%	122,574,819.93
12010109	OTHER SERVICE TAXES	598,280,478.00	357,453,667.52	357,453,667.52	59.7%	240,826,810.48
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>6,750,111,236.38</b>	<b>1,812,885,554.19</b>	<b>1,812,885,554.19</b>	<b>26.9%</b>	<b>4,937,225,682.19</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>382,466,697.00</b>	<b>39,912,509.88</b>	<b>39,912,509.88</b>	<b>10.4%</b>	<b>342,554,187.12</b>
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	364,000.00	90,000.00	90,000.00	24.7%	274,000.00
12020112	BRICKMAKING, etc LICENSE	672,261.00	-	-	0.0%	672,261.00
12020113	CART LICENCES	25,000,000.00	1,306,200.00	1,306,200.00	5.2%	23,693,800.00
12020115	CATTLE DEALER LICENCES	250,000.00	-	-	0.0%	250,000.00
12020116	DRIED FISH & MEAT LICENCES	200,000.00	644,000.00	644,000.00	322.0%	-
12020118	PET (DOG) LICENCES	200,000.00	9,000.00	9,000.00	4.5%	191,000.00
12020119	FISHING PERMITS	200,000.00	-	-	0.0%	200,000.00
12020121	HUNTING PERMITS	250,000.00	-	-	0.0%	250,000.00
12020122	PRODUCE BUYING LICENCES	1,160,000.00	4,365,500.00	4,365,500.00	376.3%	-
12020127	BOREHOLE DRILLING LICENCES	50,000,000.00	-	-	0.0%	50,000,000.00
12020131	MOTOR VEHICLE LICENCES	81,000,000.00	17,680,859.88	17,680,859.88	21.8%	63,319,140.12
12020132	DRIVERS' LICENCES	30,000,000.00	8,882,250.00	8,882,250.00	29.6%	21,117,750.00
12020134	PRIVATE SCHOOLS LICENCES	183,750,000.00	1,147,000.00	1,147,000.00	0.6%	182,603,000.00
12020135	HEALTH FACILITIES LICENCES	4,000,000.00	3,607,500.00	3,607,500.00	90.2%	392,500.00
12020136	TRADE PERMIT LICENCES	3,120,436.00	2,180,200.00	2,180,200.00	69.9%	940,236.00
12020138	TRADITIONAL MEDICINE PRACTITIONERS	2,000,000.00	-	-	0.0%	2,000,000.00
12020140	LOTTERY PERMIT LICENCES FOR LOTTERY ACTIVITIES	300,000.00	-	-	0.0%	300,000.00

<b>120204</b>	<b>FEES - GENERAL</b>	<b>4,772,973,293.86</b>	<b>1,564,461,140.96</b>	<b>1,564,461,140.96</b>	<b>32.8%</b>	<b>3,208,512,152.90</b>
12020401	COURT FEES	4,500,000.00	6,924,736.55	6,924,736.55	153.9%	2,424,736.55
12020404	TRADE UNION FEES	960,661.00	-	-	0.0%	960,661.00
12020409	WEIGHTS & MEASURE FEES	1,000,000.00	-	-	0.0%	1,000,000.00
12020412	RESEARCH TESTING FEES	700,000.00	160,000.00	160,000.00	22.9%	540,000.00
12020415	TRADE TESTING FEES	20,000.00	-	-	0.0%	20,000.00
12020417	CONTRACTOR REGISTRATION FEES	12,040,653.00	685,000.00	685,000.00	5.7%	11,355,653.00
12020418	MARRIAGE/ DIVORCE FEES	1,050,000.00	222,000.00	222,000.00	21.1%	828,000.00
12020424	ACCREDITATION FEES	5,000,000.00	-	-	0.0%	5,000,000.00
12020425	DISINFECTION OF PRODUCE FEES	2,000,000.00	5,619,009.49	5,619,009.49	281.0%	3,619,009.49
12020426	COURT SUMMONS FEES	10,000,000.00	1,445,815.00	1,445,815.00	14.5%	8,554,185.00
12020427	TENDER FEES	100,500,000.00	19,982,116.76	19,982,116.76	19.9%	80,517,883.24
12020428	FIRE SAFETY CERTIFICATE FEES	150,000,000.00	-	-	0.0%	150,000,000.00
12020430	PROFESSIONAL REGISTRATION FEES	15,380,000.00	6,241,850.00	6,241,850.00	40.6%	9,138,150.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	2,010,000.00	200,000.00	200,000.00	10.0%	1,810,000.00
12020436	BILL BOARD ADVERTISEMENT FEES	6,900,000.00	312,350.00	312,350.00	4.5%	6,587,650.00
12020437	DEEDS REGISTRATION FEES	1,420,436.00	990,000.00	990,000.00	69.7%	430,436.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	73,101,687.00	4,182,098.18	4,182,098.18	5.7%	68,919,588.82
12020439	AGENCY FEES	20,000,000.00	667,500.00	667,500.00	3.3%	19,332,500.00
12020440	MEDICAL CONSULTANCY FEES	61,928,283.00	24,819,612.32	24,819,612.32	40.1%	37,108,670.68
12020441	LABORATORY FEES	50,000.00	-	-	0.0%	50,000.00
12020442	ASSOCIATION FEES	8,114,311.27	610,350.00	610,350.00	7.5%	7,503,961.27
12020444	BURIAL FEES	110,200.00	-	-	0.0%	110,200.00
12020445	CHANGE OF OWNERSHIP FEES	33,403,267.00	1,354,875.00	1,354,875.00	4.1%	32,048,392.00
12020446	AGRICULTURAL/VETINARY SERVICES FEES	3,861,306.00	918,000.00	918,000.00	23.8%	2,943,306.00
12020447	LAND USE FEES /Certificate of Occupancy	125,817,424.00	5,000.00	5,000.00	0.0%	125,812,424.00
12020448	DEVELOPMENT LEVIES	46,427,619.61	8,152,900.00	8,152,900.00	17.6%	38,274,719.61
12020449	BUSINESS/TRADE OPERATING FEES	13,428,103.00	3,375,850.03	3,375,850.03	25.1%	10,052,252.97
12020450	INSPECTION FEES	19,998,132.56	9,631,660.00	9,631,660.00	48.2%	10,366,472.56
12020451	TIMBER & FOREST FEES	21,442,000.00	4,323,000.00	4,323,000.00	20.2%	17,119,000.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	2,568,392,743.00	1,019,857,037.50	1,019,857,037.50	39.7%	1,548,535,705.50
12020453	APPLICATIONS FEES	92,405,726.00	4,993,574.00	4,993,574.00	5.4%	87,412,152.00
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADU	695,482,921.36	316,907,510.00	316,907,510.00	45.6%	378,575,411.36
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	247,457,472.79	69,520,927.99	69,520,927.99	28.1%	177,936,544.80
12020457	AFFILIATION CHARGES	1,620,436.00	-	-	0.0%	1,620,436.00
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	5,000,000.00	3,044,900.00	3,044,900.00	60.9%	1,955,100.00
12020460	BUILDING PLAN APPROVAL FEES	51,000,000.00	11,450,060.00	11,450,060.00	22.5%	39,549,940.00
12020462	PUBLICATION FEES	1,120,436.00	-	-	0.0%	1,120,436.00
12020463	HOSPITAL SERVICE REGISTRATION FEES	5,801,089.00	5,932,551.00	5,932,551.00	102.3%	131,462.00
12020464	HOSPITAL SERVICE CHARGES	270,000,000.00	25,721,431.00	25,721,431.00	9.5%	244,278,569.00
12020465	SPORTS/RECREATIONAL FACILITIES FEES	46,003,286.28	4,279,316.14	4,279,316.14	9.3%	41,723,970.14
12020479	STREET NAMING	40,525,100.00	152,200.00	152,200.00	0.4%	40,372,900.00
12020480	TEMPORARY PLANNING PERMIT (TPP)	7,000,000.00	1,777,910.00	1,777,910.00	25.4%	5,222,090.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>75,058,223.00</b>	<b>8,453,879.77</b>	<b>8,453,879.77</b>	<b>11.3%</b>	<b>66,604,343.23</b>
12020501	FINES/PENALTIES	75,058,223.00	8,453,879.77	8,453,879.77	11.3%	66,604,343.23



<b>120206</b>	<b>SALES - GENERAL</b>	<b>309,764,515.53</b>	<b>47,047,376.43</b>	<b>47,047,376.43</b>	<b>15.2%</b>	<b>262,717,139.10</b>
12020601	SALES OF JOURNAL & PUBLICATIONS	2,471,400.00	2,075,645.00	2,075,645.00	84.0%	395,755.00
12020603	SALES OF ID CARDS	6,279,171.53	637,900.00	637,900.00	10.2%	5,641,271.53
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	90,889,269.70	2,889,787.00	2,889,787.00	3.2%	87,999,482.70
12020605	SALES OF VACCINES	250,000.00	-	-	0.0%	250,000.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	840,327.00	-	-	0.0%	840,327.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	4,210,762.00	-	-	0.0%	4,210,762.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	13,377,626.00	-	-	0.0%	13,377,626.00
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	50,000.00	150.00	150.00	0.3%	49,850.00
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	150,000.00	-	-	0.0%	150,000.00
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	137,091,271.15	38,128,863.00	38,128,863.00	27.8%	98,962,408.15
12020615	SALES OF UNIFORMS	560,218.00	36,000.00	36,000.00	6.4%	524,218.00
12020616	SALES OF FORMS	35,594,470.15	3,094,331.43	3,094,331.43	8.7%	32,500,138.72
12020620	SALES OF OTHER GOVERNMENT PROPERTIES	18,000,000.00	184,700.00	184,700.00	1.0%	17,815,300.00
<b>120207</b>	<b>EARNINGS - GENERAL</b>	<b>965,835,821.29</b>	<b>130,637,181.14</b>	<b>130,637,181.14</b>	<b>13.5%</b>	<b>835,198,640.15</b>
12020701	EARNINGS FROM CONSULTANCY SERVICES	1,500,000.00	96,450.00	96,450.00	6.4%	1,403,550.00
12020702	EARNINGS FROM LABORATORY SERVICES	72,324,360.00	19,292,700.80	19,292,700.80	26.7%	53,031,659.20
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	1,120,436.00	710,640.00	710,640.00	63.4%	409,796.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	300,000.00	-	-	0.0%	300,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	360,000.00	-	-	0.0%	360,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	51,018,730.00	15,448,670.00	15,448,670.00	30.3%	35,570,060.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	54,445,906.00	28,059,063.36	28,059,063.36	51.5%	26,386,842.64
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	5,000,000.00	90,000.00	90,000.00	1.8%	4,910,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	774,610,381.01	66,574,656.98	66,574,656.98	8.6%	708,035,724.03
12020712	EARNINGS FROM COMMERCIAL ACTIVITIES: HIRE OF ACADEMIC GO	436,875.72	197,000.00	197,000.00	45.1%	239,875.72
12020713	EARNINGS FROM LIBRARY SERVICES	1,456,566.28	86,000.00	86,000.00	5.9%	1,370,566.28
12020714	EARNINGS FROM ICT SERVICES	3,262,566.28	82,000.00	82,000.00	2.5%	3,180,566.28
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>16,554,415.70</b>	<b>2,843,832.73</b>	<b>2,843,832.73</b>	<b>17.2%</b>	<b>13,710,582.97</b>
12020801	RENT ON GOVT. QUARTERS	12,000,000.00	2,773,832.73	2,773,832.73	23.1%	9,226,167.27
12020803	RENT ON GOVT BUILDINGS	4,404,415.70	70,000.00	70,000.00	1.6%	4,334,415.70
12020804	RENT ON CONFERENCE CENTRES	150,000.00	-	-	0.0%	150,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>187,753,914.00</b>	<b>16,156,229.28</b>	<b>16,156,229.28</b>	<b>8.6%</b>	<b>171,597,684.72</b>
12020901	RENT ON GOVT. LAND	36,414,157.00	245,500.00	245,500.00	0.7%	36,168,657.00
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	76,205,305.00	10,036,534.24	10,036,534.24	13.2%	66,168,770.76
12020905	LEASE RENTAL	4,134,452.00	-	-	0.0%	4,134,452.00
12020906	RENTS ON GOVT. PROPERTIES	71,000,000.00	5,874,195.04	5,874,195.04	8.3%	65,125,804.96
<b>120212</b>	<b>INTEREST EARNED</b>	<b>39,704,356.00</b>	<b>3,373,404.00</b>	<b>3,373,404.00</b>	<b>8.5%</b>	<b>36,330,952.00</b>
12021203	REFURBISHING LOAN	18,500,000.00	3,254,800.00	3,254,800.00	17.6%	15,245,200.00
12021211	GAINS ON FOREIGN EXCHANGE	11,204,356.00	-	-	0.0%	11,204,356.00
12021212	INTEREST ON TAX DEFAULTERS	10,000,000.00	118,604.00	118,604.00	1.2%	9,881,396.00

<b>13</b>	<b>AID AND GRANTS</b>	<b>21,190,769,443.57</b>	<b>1,410,765,524.79</b>	<b>1,410,765,524.79</b>	<b>6.7%</b>	<b>19,780,003,918.78</b>
<b>1301</b>	<b>AID</b>	<b>9,148,196,267.83</b>	<b>115,000,000.00</b>	<b>115,000,000.00</b>	<b>1.3%</b>	<b>9,033,196,267.83</b>
<b>130101</b>	<b>DOMESTIC AIDS</b>	<b>3,558,704,033.00</b>	<b>115,000,000.00</b>	<b>115,000,000.00</b>	<b>3.2%</b>	<b>3,443,704,033.00</b>
13010101	CURRENT DOMESTIC AIDS	2,758,704,033.00	115,000,000.00	115,000,000.00	4.2%	2,643,704,033.00
13010102	CAPITAL DOMESTIC AIDS	800,000,000.00	-	-	0.0%	800,000,000.00
<b>130102</b>	<b>FOREIGN AIDS</b>	<b>5,589,492,234.83</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,589,492,234.83</b>
13010201	CURRENT FOREIGN AIDS	5,589,492,234.83	-	-	0.0%	5,589,492,234.83
<b>1302</b>	<b>Grants</b>	<b>12,042,573,175.74</b>	<b>1,295,765,524.79</b>	<b>1,295,765,524.79</b>	<b>10.8%</b>	<b>10,746,807,650.95</b>
<b>130203</b>	<b>DOMESTIC GRANTS</b>	<b>6,812,667,215.74</b>	<b>1,295,765,524.79</b>	<b>1,295,765,524.79</b>	<b>19.0%</b>	<b>5,516,901,690.95</b>
13020301	CURRENT DOMESTIC GRANTS	2,052,506,122.74	76,839,599.16	76,839,599.16	3.7%	1,975,666,523.58
13020302	CAPITAL DOMESTIC GRANTS	4,760,161,093.00	1,218,925,925.63	1,218,925,925.63	25.6%	3,541,235,167.37
<b>130204</b>	<b>FOREIGN GRANTS</b>	<b>5,229,905,960.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,229,905,960.00</b>
13020401	CURRENT FOREIGN GRANTS	4,463,068,900.00	-	-	0.0%	4,463,068,900.00
13020402	CAPITAL FOREIGN GRANTS	766,837,060.00	-	-	0.0%	766,837,060.00
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>32,907,690,963.92</b>	<b>240,107,637.94</b>	<b>240,107,637.94</b>	<b>0.7%</b>	<b>32,667,583,325.98</b>
<b>1402</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>233,033,798.94</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>233,033,798.94</b>
<b>140202</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>233,033,798.94</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>233,033,798.94</b>
14020201	OTHER CAPITAL RECEIPTS TO CDF	233,033,798.94	-	-	0.0%	233,033,798.94
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>23,810,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>23,810,000,000.00</b>
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	<b>23,810,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>23,810,000,000.00</b>
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	20,000,000,000.00	-	-	0.0%	20,000,000,000.00
14030103	Domestic Loan/Borrowing - Other Funds	3,810,000,000.00	-	-	0.0%	3,810,000,000.00
<b>1407</b>	<b>EXTRAORDINARY ITEMS</b>	<b>8,864,657,164.98</b>	<b>240,107,637.94</b>	<b>240,107,637.94</b>	<b>2.7%</b>	<b>8,624,549,527.04</b>
<b>140701</b>	<b>EXTRAORDINARY ITEMS</b>	<b>8,864,657,164.98</b>	<b>240,107,637.94</b>	<b>240,107,637.94</b>	<b>2.7%</b>	<b>8,624,549,527.04</b>
14070102	UNSPECIFIED REVENUE	8,864,657,164.98	240,107,637.94	240,107,637.94	2.7%	8,624,549,527.04

## 2.D Expenditure by Administrative Classification

**Table 3: Total Expenditure by Administrative Classification**

Benue State Government Budget Performance Report 2021 Q1 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>134,374,766,311.23</b>	<b>17,292,534,646.52</b>	<b>17,292,534,646.52</b>	<b>12.9%</b>	<b>117,082,231,664.71</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR:</b>	<b>33,842,738,751.97</b>	<b>3,383,001,409.74</b>	<b>3,383,001,409.74</b>	<b>10.0%</b>	<b>30,459,737,342.23</b>
<b>01110000000</b>	<b>Government House Administration</b>	<b>7,980,152,616.50</b>	<b>1,268,414,293.51</b>	<b>1,268,414,293.51</b>	<b>15.9%</b>	<b>6,711,738,322.99</b>
011100100100	Government House Administration	3,227,922,695.60	497,064,731.00	497,064,731.00	15.4%	2,730,857,964.60
011100100200	Deputy Governor's Office	1,204,812,395.24	206,436,095.00	206,436,095.00	17.1%	998,376,300.24
011100500100	Development Cooperations, Sustainable Development Goals (SDGs)	591,101,403.80	17,082,337.60	17,082,337.60	2.9%	574,019,066.20
011100800100	Benue State Emergency Management Agency (BENSEMA)	9,704,580.00	35,308,233.00	35,308,233.00	363.8%	- 25,603,653.00
011101000100	Public Procurement Commission	296,410,000.00	-	-	0.0%	296,410,000.00
011101300100	Office of the Secretary to State Government (SSG)	2,367,099,349.87	479,861,735.98	479,861,735.98	20.3%	1,887,237,613.89
011101300200	Bureau of Political - SSG	14,749,000.00	200,000.00	200,000.00	1.4%	14,549,000.00
011101300300	Bureau of Research and Policy Analysis (REPA) - SSG	1,800,000.00	100,000.00	100,000.00	5.6%	1,700,000.00
011101700100	Office of the Secretary to State Government - (EXCO)	16,657,000.00	1,610,000.00	1,610,000.00	9.7%	15,047,000.00
011102100200	Liaison Office Lagos	30,553,057.02	3,002,701.50	3,002,701.50	9.8%	27,550,355.52
011102100300	Liaison Office Kaduna	16,000,001.05	2,004,532.81	2,004,532.81	12.5%	13,995,468.24
011102100400	Liaison Office Abuja/Lodge	51,747,576.83	13,073,940.46	13,073,940.46	25.3%	38,673,636.37
011102100500	Bureau of Archives, Research and Documentation	39,319,625.20	6,071,651.00	6,071,651.00	15.4%	33,247,974.20
011103300100	Benue State Aids Control Agency (BENSACA)	4,784,000.51	2,034,329.16	2,034,329.16	42.5%	2,749,671.35
011103700100	Muslim Pilgrims Welfare Board (MPWB)	82,459,270.99	2,320,411.00	2,320,411.00	2.8%	80,138,859.99
011103800100	Christian Pilgrims Welfare Board (CPWB)	25,032,660.40	2,243,595.00	2,243,595.00	9.0%	22,789,065.40
<b>01120000000</b>	<b>Benue State House of Assembly</b>	<b>2,376,431,215.07</b>	<b>316,692,646.86</b>	<b>316,692,646.86</b>	<b>13.3%</b>	<b>2,059,738,568.21</b>
011200100100	Benue State House of Assembly	2,214,302,024.43	313,715,821.86	313,715,821.86	14.2%	1,900,586,202.57
011200200100	Benue State House of Assembly Service Commission	162,129,190.64	2,976,825.00	2,976,825.00	1.8%	159,152,365.64
<b>01230000000</b>	<b>Ministry of Information, Culture and Tourism</b>	<b>1,982,355,060.28</b>	<b>391,560,836.42</b>	<b>391,560,836.42</b>	<b>19.8%</b>	<b>1,590,794,223.86</b>
012300100100	Ministry of Information, Culture and Tourism	1,499,564,935.56	286,781,149.88	286,781,149.88	19.1%	1,212,783,785.68
012300400100	Radio Benue Corporation	329,259,261.00	72,872,262.49	72,872,262.49	22.1%	256,386,998.51
012301300100	Benue Printing and Publishing Corporation (BPPC)	143,992,963.00	30,359,702.44	30,359,702.44	21.1%	113,633,260.56
012305500100	Government Printing Department	9,537,900.72	1,547,721.61	1,547,721.61	16.2%	7,990,179.11
<b>01240000000</b>	<b>Bureau of Internal Affairs and Special Services (BIASS)</b>	<b>10,273,092,102.83</b>	<b>22,984,555.62</b>	<b>22,984,555.62</b>	<b>0.2%</b>	<b>10,250,107,547.21</b>
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	10,273,092,102.83	22,984,555.62	22,984,555.62	0.2%	10,250,107,547.21

<b>01250000000</b>	<b>Office of the Head of Service (HOS)</b>	<b>1,121,239,847.67</b>	<b>177,159,949.96</b>	<b>177,159,949.96</b>	<b>15.8%</b>	<b>944,079,897.71</b>
012500100100	Office of the Head of Service (HOS)	491,848,514.81	102,147,754.55	102,147,754.55	20.8%	389,700,760.26
012500100200	Bureau of Establishment and Management Services	299,787,205.56	70,274,052.41	70,274,052.41	23.4%	229,513,153.15
012500100500	Bureau of Service Welfare	124,180,047.60	1,652,500.00	1,652,500.00	1.3%	122,527,547.60
012500500100	Bureau of Manpower Development and Training	205,424,079.70	3,085,643.00	3,085,643.00	1.5%	202,338,436.70
<b>01400000000</b>	<b>Auditor General</b>	<b>251,989,718.82</b>	<b>60,858,751.09</b>	<b>60,858,751.09</b>	<b>24.2%</b>	<b>191,130,967.73</b>
014000100100	Office of the Auditor-General of the State	170,787,017.74	43,991,025.28	43,991,025.28	25.8%	126,795,992.46
014000200100	Local Government Audit Department	81,202,701.08	16,867,725.81	16,867,725.81	20.8%	64,334,975.27
<b>01470000000</b>	<b>Benue State Civil Service Commission</b>	<b>320,248,470.54</b>	<b>9,138,963.00</b>	<b>9,138,963.00</b>	<b>2.9%</b>	<b>311,109,507.54</b>
014700100100	Benue State Civil Service Commission	58,351,809.34	4,001,337.00	4,001,337.00	6.9%	54,350,472.34
014700100200	Local Government Service Commission	261,896,661.20	5,137,626.00	5,137,626.00	2.0%	256,759,035.20
<b>01480000000</b>	<b>Benue State Independent Electoral Commission (BSIEC)</b>	<b>1,115,708,483.80</b>	<b>52,183,428.00</b>	<b>52,183,428.00</b>	<b>4.7%</b>	<b>1,063,525,055.80</b>
014800100100	Benue State Independent Electoral Commission (BSIEC)	1,115,708,483.80	52,183,428.00	52,183,428.00	4.7%	1,063,525,055.80
<b>01490000000</b>	<b>Benue State Pension Commission</b>	<b>8,421,521,236.47</b>	<b>1,084,007,985.28</b>	<b>1,084,007,985.28</b>	<b>12.9%</b>	<b>7,337,513,251.19</b>
014900100100	Benue State Pension Commission	8,421,521,236.47	1,084,007,985.28	1,084,007,985.28	12.9%	7,337,513,251.19
<b>02000000000</b>	<b>ECONOMIC SECTOR:</b>	<b>52,930,925,983.09</b>	<b>6,814,730,105.69</b>	<b>6,814,730,105.69</b>	<b>12.9%</b>	<b>46,116,195,877.40</b>
<b>02150000000</b>	<b>Ministry of Agriculture and Natural Resources</b>	<b>8,571,017,634.93</b>	<b>638,835,435.55</b>	<b>638,835,435.55</b>	<b>7.5%</b>	<b>7,932,182,199.38</b>
021500100100	Ministry of Agriculture and Natural Resources	5,293,306,634.60	284,041,967.34	284,041,967.34	5.4%	5,009,264,667.26
021502100100	Akperan Orshi Polytechnic, Yandev.	2,038,316,414.03	308,921,487.82	308,921,487.82	15.2%	1,729,394,926.21
021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)	1,239,394,586.30	45,871,980.39	45,871,980.39	3.7%	1,193,522,605.91
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>17,992,326,531.91</b>	<b>4,160,273,809.76</b>	<b>4,160,273,809.76</b>	<b>23.1%</b>	<b>13,832,052,722.15</b>
022000100100	Ministry of Finance	6,115,543,881.14	924,112,199.79	924,112,199.79	15.1%	5,191,431,681.35
022000700100	Office of the Accountant-General	1,162,369,886.84	94,474,205.86	94,474,205.86	8.1%	1,067,895,680.98
022000700500	Debt Management Office	9,019,855,000.00	2,976,622,657.43	2,976,622,657.43	33.0%	6,043,232,342.57
022000800100	Benue State Internal Revenue Service (BIRS)	1,694,557,763.93	165,064,746.68	165,064,746.68	9.7%	1,529,493,017.25
<b>02220000000</b>	<b>Ministry of Industry, Trade and Investment</b>	<b>559,040,496.50</b>	<b>29,234,053.92</b>	<b>29,234,053.92</b>	<b>5.2%</b>	<b>529,806,442.58</b>
022200100100	Ministry of Industry, Trade and Investment	559,040,496.50	29,234,053.92	29,234,053.92	5.2%	529,806,442.58
<b>02280000000</b>	<b>Ministry of Energy, Science and Technology</b>	<b>860,912,736.76</b>	<b>21,750,554.20</b>	<b>21,750,554.20</b>	<b>2.5%</b>	<b>839,162,182.56</b>
022800100100	Ministry of Energy, Science and Technology	859,751,436.76	21,750,554.20	21,750,554.20	2.5%	838,000,882.56
022800100300	Business and Engineering Skills Training (BEST) Centre	1,161,300.00	-	-	0.0%	1,161,300.00
<b>02340000000</b>	<b>Ministry of Works, Transport and Energy</b>	<b>7,521,667,947.25</b>	<b>1,125,598,402.24</b>	<b>1,125,598,402.24</b>	<b>15.0%</b>	<b>6,396,069,545.01</b>
023400100100	Ministry of Works, Transport and Energy	7,521,667,947.25	1,125,598,402.24	1,125,598,402.24	15.0%	6,396,069,545.01
<b>02360000000</b>	<b>Benue State Council For Arts and Culture</b>	<b>371,107,306.36</b>	<b>30,085,828.80</b>	<b>30,085,828.80</b>	<b>8.1%</b>	<b>341,021,477.56</b>
023600400100	Benue State Council For Arts and Culture	371,107,306.36	30,085,828.80	30,085,828.80	8.1%	341,021,477.56
<b>02380000000</b>	<b>Benue State Planning Commission</b>	<b>2,260,408,529.91</b>	<b>43,533,989.88</b>	<b>43,533,989.88</b>	<b>1.9%</b>	<b>2,216,874,540.03</b>
023800100100	Benue State Planning Commission	2,260,408,529.91	43,533,989.88	43,533,989.88	1.9%	2,216,874,540.03
<b>02500000000</b>	<b>Fiscal Responsibility Commission</b>	<b>39,530,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>39,530,000.00</b>
025000100100	Fiscal Responsibility Commission	39,530,000.00	-	-	0.0%	39,530,000.00
<b>02520000000</b>	<b>Ministry of Water Resources and Environment</b>	<b>4,199,943,884.38</b>	<b>191,900,594.85</b>	<b>191,900,594.85</b>	<b>4.6%</b>	<b>4,008,043,289.53</b>
025200100100	Ministry of Water Resources and Environment	3,475,374,057.58	121,494,288.19	121,494,288.19	3.5%	3,353,879,769.39
025210200100	Benue State Water Board	187,710,751.53	35,020,343.47	35,020,343.47	18.7%	152,690,408.06
025210300100	Benue State Rural Water Supply and Sanitation Agency	392,855,072.58	9,799,974.00	9,799,974.00	2.5%	383,055,098.58
025210400100	Benue State Environmental Sanitation Authority	144,004,002.70	25,585,989.19	25,585,989.19	17.8%	118,418,013.51
<b>02530000000</b>	<b>Ministry of Housing and Urban Development</b>	<b>7,326,064,316.45</b>	<b>535,873,874.53</b>	<b>535,873,874.53</b>	<b>7.3%</b>	<b>6,790,190,441.92</b>
025300100100	Ministry of Housing and Urban Development	3,047,394,484.39	223,492,517.50	223,492,517.50	7.3%	2,823,901,966.89
025300200100	Ministry of Rural Development and Cooperatives	3,925,966,704.06	293,940,247.03	293,940,247.03	7.5%	3,632,026,457.03
025305600100	Benue State Urban Development Board	352,703,128.00	18,441,110.00	18,441,110.00	5.2%	334,262,018.00
<b>02600000000</b>	<b>Ministry of Lands, Survey and Solid Minerals</b>	<b>3,228,906,598.64</b>	<b>37,643,561.96</b>	<b>37,643,561.96</b>	<b>1.2%</b>	<b>3,191,263,036.68</b>
026000100100	Ministry of Lands, Survey and Solid Minerals	3,228,906,598.64	37,643,561.96	37,643,561.96	1.2%	3,191,263,036.68

<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR:</b>	<b>2,841,021,752.02</b>	<b>519,221,994.01</b>	<b>519,221,994.01</b>	<b>18.3%</b>	<b>2,321,799,758.01</b>
<b>03180000000</b>	<b>Ministry of Justice</b>	<b>2,728,126,401.95</b>	<b>499,705,750.72</b>	<b>499,705,750.72</b>	<b>18.3%</b>	<b>2,228,420,651.23</b>
031800400100	Ministry of Justice	571,372,756.27	173,583,491.19	173,583,491.19	30.4%	397,789,265.08
031800700100	High Court of Justice	1,883,435,651.08	296,935,120.23	296,935,120.23	15.8%	1,586,500,530.85
031801100100	Customary Court of Appeal	273,317,994.60	29,187,139.30	29,187,139.30	10.7%	244,130,855.30
<b>03260000000</b>	<b>Judicial Service Commission</b>	<b>112,895,350.06</b>	<b>19,516,243.29</b>	<b>19,516,243.29</b>	<b>17.3%</b>	<b>93,379,106.77</b>
032600100100	Judicial Service Commission	111,619,402.16	19,516,243.29	19,516,243.29	17.5%	92,103,158.87
032600700100	Citizens Mediation Centre, Makurdi	1,275,947.90	-	-	0.0%	1,275,947.90
<b>05000000000</b>	<b>SOCIAL SECTOR:</b>	<b>44,760,079,824.15</b>	<b>6,575,581,137.08</b>	<b>6,575,581,137.08</b>	<b>14.7%</b>	<b>38,184,498,687.07</b>
<b>05130000000</b>	<b>Benue State Sports Marketing and Lottery Board</b>	<b>183,675,256.38</b>	<b>12,664,309.02</b>	<b>12,664,309.02</b>	<b>6.9%</b>	<b>171,010,947.36</b>
051300200100	Benue State Sports Marketing and Lottery Board	123,712,179.35	5,371,317.52	5,371,317.52	4.3%	118,340,861.83
051305300100	Benue State Rehabilitation Board, Apir	59,963,077.03	7,292,991.50	7,292,991.50	12.2%	52,670,085.53
<b>05140000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>1,009,646,714.81</b>	<b>21,247,632.00</b>	<b>21,247,632.00</b>	<b>2.1%</b>	<b>988,399,082.81</b>
051400100100	Ministry of Women Affairs and Social Development	364,760,816.81	21,247,632.00	21,247,632.00	5.8%	343,513,184.81
051400100200	Benue State Community and Social Development Agency	644,885,898.00	-	-	0.0%	644,885,898.00
<b>05170000000</b>	<b>Ministry of Education</b>	<b>23,059,315,251.99</b>	<b>4,792,260,564.31</b>	<b>4,792,260,564.31</b>	<b>20.8%</b>	<b>18,267,054,687.68</b>
051700100100	Ministry of Education	788,649,307.84	62,478,220.65	62,478,220.65	7.9%	726,171,087.19
051700300100	Benue State Universal Basic Education Board (SUBEB)	1,158,855,379.33	109,737,957.27	109,737,957.27	9.5%	1,049,117,422.06
051700800100	Benue State Library Board	29,238,988.28	5,479,112.47	5,479,112.47	18.7%	23,759,875.81
051700900100	Benue State Examinations Board	376,503,485.00	50,042,135.60	50,042,135.60	13.3%	326,461,349.40
051701000100	Agency for Adult and Non-Formal Education	261,375,047.52	59,414,745.00	59,414,745.00	22.7%	201,960,302.52
051701800100	Benue State Polytechnic, Ugbokolo	1,744,086,614.48	341,371,595.98	341,371,595.98	19.6%	1,402,715,018.50
051701900100	College of Education, Katsina-Ala	2,279,503,158.82	488,918,772.22	488,918,772.22	21.4%	1,790,584,386.60
051702100100	College of Education Oju	2,214,892,323.34	415,507,481.59	415,507,481.59	18.8%	1,799,384,841.75
051702100300	Benue State University (BSU), Makurdi	4,537,515,029.16	1,113,059,815.99	1,113,059,815.99	24.5%	3,424,455,213.17
051702100200	Benue State University College of Health Sciences	1,583,637,082.15	386,474,022.63	386,474,022.63	24.4%	1,197,163,059.52
051705400100	Benue State Teaching Service Board	6,538,972,289.09	1,520,613,000.27	1,520,613,000.27	23.3%	5,018,359,288.82
051705500100	Benue State Science and Technical Education Board	519,510,703.28	118,155,210.03	118,155,210.03	22.7%	401,355,493.25
051705600100	Benue State Scholarship Board	70,250,732.00	4,713,816.50	4,713,816.50	6.7%	65,536,915.50
051705700100	Akawe Torkula Polytechnic, Makurdi	956,325,111.69	116,294,678.11	116,294,678.11	12.2%	840,030,433.58
<b>05210000000</b>	<b>Ministry of Health and Human Services</b>	<b>19,254,198,917.08</b>	<b>1,578,041,977.83</b>	<b>1,578,041,977.83</b>	<b>8.2%</b>	<b>17,676,156,939.25</b>
052100100100	Ministry of Health and Human Services	5,912,913,130.80	203,875,275.52	203,875,275.52	3.4%	5,709,037,855.28
052100200100	Benue State Health Insurance Agency	1,889,600,000.00	-	-	0.0%	1,889,600,000.00
052102600100	Benue State University Teaching Hospital (BSUTH)	3,210,510,942.98	599,393,520.38	599,393,520.38	18.7%	2,611,117,422.60
052102700100	Benue State Primary Health Care Board	5,074,353,207.96	-	-	0.0%	5,074,353,207.96
052110200100	Hospital Management Board	3,166,821,635.34	774,773,181.93	774,773,181.93	24.5%	2,392,048,453.41
<b>05390000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>857,774,287.88</b>	<b>54,337,923.00</b>	<b>54,337,923.00</b>	<b>6.3%</b>	<b>803,436,364.88</b>
053905100200	Ministry of Youth and Sports Development	669,460,175.92	21,096,916.00	21,096,916.00	3.2%	648,363,259.92
053905100100	Benue State Sports Council	188,314,111.96	33,241,007.00	33,241,007.00	17.7%	155,073,104.96
<b>05510000000</b>	<b>Bureau of Local Government and Chieftaincy Affairs</b>	<b>395,469,396.00</b>	<b>117,028,730.92</b>	<b>117,028,730.92</b>	<b>29.6%</b>	<b>278,440,665.08</b>
055100100100	Bureau of Local Government and Chieftaincy Affairs	395,469,396.00	117,028,730.92	117,028,730.92	29.6%	278,440,665.08

Table 4: Personnel Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2021 Q1 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Final Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Personnel Expenditure</b>	<b>49,383,924,249.51</b>	<b>-</b>	<b>9,602,962,790.99</b>	<b>9,602,962,790.99</b>	<b>19.4%</b>	<b>39,780,961,458.52</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR:</b>	<b>12,513,054,472.38</b>	<b>-</b>	<b>2,228,696,805.76</b>	<b>2,228,696,805.76</b>	<b>17.8%</b>	<b>10,284,357,666.62</b>
<b>01100000000</b>	<b>Government House Administration</b>	<b>1,669,014,933.53</b>	<b>-</b>	<b>479,980,606.36</b>	<b>479,980,606.36</b>	<b>28.8%</b>	<b>1,189,034,327.17</b>
011100100100	Government House Administration	257,151,315.60	-	28,985,915.00	28,985,915.00	11.3%	228,165,400.60
011100100200	Deputy Governor's Office	6,367,544.04	-	977,982.00	977,982.00	15.4%	5,389,562.04
011100800100	Benue State Emergency Management Agency (BENSEMA)	1,799,580.00	-	343,233.00	343,233.00	19.1%	1,456,347.00
011101300100	Office of the Secretary to State Government (SSG)	1,372,450,530.05	-	442,036,556.36	442,036,556.36	32.2%	930,413,973.69
011102100500	Bureau of Archives, Research and Documentation	18,614,676.00	-	4,842,888.00	4,842,888.00	26.0%	13,771,788.00
011103700100	Muslim Pilgrims Welfare Board (MPWB)	6,466,659.84	-	1,380,174.00	1,380,174.00	21.3%	5,086,485.84
011103800100	Christian Pilgrims Welfare Board (CPWB)	6,164,628.00	-	1,413,858.00	1,413,858.00	22.9%	4,750,770.00
<b>01120000000</b>	<b>Benue State House of Assembly</b>	<b>498,888,109.27</b>	<b>-</b>	<b>157,265,280.05</b>	<b>157,265,280.05</b>	<b>31.5%</b>	<b>341,622,829.22</b>
011200100100	Benue State House of Assembly	457,166,919.63	-	156,945,280.05	156,945,280.05	34.3%	300,221,639.58
011200200100	Benue State House of Assembly Service Commission	41,721,189.64	-	320,000.00	320,000.00	0.8%	41,401,189.64
<b>01230000000</b>	<b>Ministry of Information, Culture and Tourism</b>	<b>802,453,268.92</b>	<b>-</b>	<b>202,547,620.66</b>	<b>202,547,620.66</b>	<b>25.2%</b>	<b>599,905,648.26</b>
012300100100	Ministry of Information, Culture and Tourism	371,333,224.20	-	99,775,185.96	99,775,185.96	26.9%	271,558,038.24
012300400100	Radio Benue Corporation	292,228,596.00	-	72,872,262.49	72,872,262.49	24.9%	219,356,333.51
012301300100	Benue Printing and Publishing Corporation (BPPC)	134,040,118.00	-	29,018,450.60	29,018,450.60	21.6%	105,021,667.40
012305500100	Government Printing Department	4,851,330.72	-	881,721.61	881,721.61	18.2%	3,969,609.11
<b>01240000000</b>	<b>Bureau of Internal Affairs and Special Services (BIASS)</b>	<b>80,465,123.28</b>	<b>-</b>	<b>22,984,555.62</b>	<b>22,984,555.62</b>	<b>28.6%</b>	<b>57,480,567.66</b>
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	80,465,123.28	-	22,984,555.62	22,984,555.62	28.6%	57,480,567.66
<b>01250000000</b>	<b>Office of the Head of Service (HOS)</b>	<b>752,832,834.94</b>	<b>-</b>	<b>170,547,056.70</b>	<b>170,547,056.70</b>	<b>22.7%</b>	<b>582,285,778.24</b>
012500100100	Office of the Head of Service (HOS)	459,767,125.38	-	98,587,284.29	98,587,284.29	21.4%	361,179,841.09
012500100200	Bureau of Establishment and Management Services	276,158,005.56	-	69,674,258.41	69,674,258.41	25.2%	206,483,747.15
012500500100	Bureau of Manpower Development and Training	16,907,704.00	-	2,285,514.00	2,285,514.00	13.5%	14,622,190.00
<b>01400000000</b>	<b>Auditor General</b>	<b>217,788,825.72</b>	<b>-</b>	<b>53,541,318.09</b>	<b>53,541,318.09</b>	<b>24.6%</b>	<b>164,247,507.63</b>
014000100100	Office of the Auditor-General of the State	147,853,163.04	-	36,673,592.28	36,673,592.28	24.8%	111,179,570.76
014000200100	Local Government Audit Department	69,935,662.68	-	16,867,725.81	16,867,725.81	24.1%	53,067,936.87
<b>01470000000</b>	<b>Benue State Civil Service Commission</b>	<b>23,989,635.84</b>	<b>-</b>	<b>6,138,963.00</b>	<b>6,138,963.00</b>	<b>25.6%</b>	<b>17,850,672.84</b>
014700100100	Benue State Civil Service Commission	3,831,999.84	-	1,001,337.00	1,001,337.00	26.1%	2,830,662.84
014700100200	Local Government Service Commission	20,157,636.00	-	5,137,626.00	5,137,626.00	25.5%	15,020,010.00
<b>01480000000</b>	<b>Benue State Independent Electoral Commission (BSIEC)</b>	<b>203,837,303.40</b>	<b>-</b>	<b>51,683,420.00</b>	<b>51,683,420.00</b>	<b>25.4%</b>	<b>152,153,883.40</b>
014800100100	Benue State Independent Electoral Commission (BSIEC)	203,837,303.40	-	51,683,420.00	51,683,420.00	25.4%	152,153,883.40
<b>01490000000</b>	<b>Benue State Pension Commission</b>	<b>8,263,784,437.47</b>	<b>-</b>	<b>1,084,007,985.28</b>	<b>1,084,007,985.28</b>	<b>13.1%</b>	<b>7,179,776,452.19</b>
014900100100	Benue State Pension Commission	8,263,784,437.47	-	1,084,007,985.28	1,084,007,985.28	13.1%	7,179,776,452.19
<b>02000000000</b>	<b>ECONOMIC SECTOR:</b>	<b>4,179,830,628.57</b>	<b>-</b>	<b>1,026,597,331.18</b>	<b>1,026,597,331.18</b>	<b>24.6%</b>	<b>3,153,233,297.39</b>
<b>02150000000</b>	<b>Ministry of Agriculture and Natural Resources</b>	<b>2,045,618,811.10</b>	<b>-</b>	<b>451,295,742.69</b>	<b>451,295,742.69</b>	<b>22.1%</b>	<b>1,594,323,068.41</b>
021500100100	Ministry of Agriculture and Natural Resources	448,762,388.40	-	113,161,401.36	113,161,401.36	25.2%	335,600,987.04
021502100100	Akperan Orshi Polytechnic, Yandev.	1,378,413,563.90	-	292,262,360.94	292,262,360.94	21.2%	1,086,151,202.96
021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)	218,442,858.80	-	45,871,980.39	45,871,980.39	21.0%	172,570,878.41
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>951,303,934.72</b>	<b>-</b>	<b>270,903,813.08</b>	<b>270,903,813.08</b>	<b>28.5%</b>	<b>680,400,121.64</b>
022000100100	Ministry of Finance	114,681,479.16	-	28,503,210.54	28,503,210.54	24.9%	86,178,268.62
022000700100	Office of the Accountant-General	399,216,862.84	-	77,335,855.86	77,335,855.86	19.4%	321,881,006.98
022000800100	Benue State Internal Revenue Service (BIRS)	437,405,592.72	-	165,064,746.68	165,064,746.68	37.7%	272,340,846.04
<b>02220000000</b>	<b>Ministry of Industry, Trade and Investment</b>	<b>85,250,268.00</b>	<b>-</b>	<b>21,660,634.00</b>	<b>21,660,634.00</b>	<b>25.4%</b>	<b>63,589,634.00</b>
022200100100	Ministry of Industry, Trade and Investment	85,250,268.00	-	21,660,634.00	21,660,634.00	25.4%	63,589,634.00
<b>02280000000</b>	<b>Ministry of Energy, Science and Technology</b>	<b>59,667,479.76</b>	<b>-</b>	<b>21,750,554.20</b>	<b>21,750,554.20</b>	<b>36.5%</b>	<b>37,916,925.56</b>
022800100100	Ministry of Energy, Science and Technology	59,667,479.76	-	21,750,554.20	21,750,554.20	36.5%	37,916,925.56
<b>02340000000</b>	<b>Ministry of Works, Transport and Energy</b>	<b>125,265,179.76</b>	<b>-</b>	<b>28,019,588.02</b>	<b>28,019,588.02</b>	<b>22.4%</b>	<b>97,245,591.74</b>
023400100100	Ministry of Works, Transport and Energy	125,265,179.76	-	28,019,588.02	28,019,588.02	22.4%	97,245,591.74
<b>02360000000</b>	<b>Benue State Council For Arts and Culture</b>	<b>119,036,885.76</b>	<b>-</b>	<b>29,080,614.80</b>	<b>29,080,614.80</b>	<b>24.4%</b>	<b>89,956,270.96</b>
023600400100	Benue State Council For Arts and Culture	119,036,885.76	-	29,080,614.80	29,080,614.80	24.4%	89,956,270.96
<b>02380000000</b>	<b>Benue State Planning Commission</b>	<b>54,471,768.48</b>	<b>-</b>	<b>14,600,455.63</b>	<b>14,600,455.63</b>	<b>26.8%</b>	<b>39,871,312.85</b>
023800100100	Benue State Planning Commission	54,471,768.48	-	14,600,455.63	14,600,455.63	26.8%	39,871,312.85



**BENUE STATE GOVERNMENT**

<b>02520000000</b>	<b>Ministry of Water Resources and Environment</b>	<b>411,542,585.65</b>	-	<b>108,842,549.30</b>	<b>108,842,549.30</b>	<b>26.4%</b>	<b>302,700,036.35</b>
025200100100	Ministry of Water Resources and Environment	153,632,463.84	-	38,436,242.64	38,436,242.64	25.0%	115,196,221.20
025210200100	Benue State Water Board	100,487,330.53	-	35,020,343.47	35,020,343.47	34.9%	65,466,987.06
025210300100	Benue State Rural Water Supply and Sanitation Agency	43,341,671.28	-	9,799,974.00	9,799,974.00	22.6%	33,541,697.28
025210400100	Benue State Environmental Sanitation Authority	114,081,120.00	-	25,585,989.19	25,585,989.19	22.4%	88,495,130.81
<b>02530000000</b>	<b>Ministry of Housing and Urban Development</b>	<b>214,692,067.50</b>	-	<b>49,974,817.50</b>	<b>49,974,817.50</b>	<b>23.3%</b>	<b>164,717,250.00</b>
025300100100	Ministry of Housing and Urban Development	50,228,904.00	-	12,247,840.50	12,247,840.50	24.4%	37,981,063.50
025300200100	Ministry of Rural Development and Cooperatives	109,388,172.00	-	27,709,667.00	27,709,667.00	25.3%	81,678,505.00
025305600100	Benue State Urban Development Board	55,074,991.50	-	10,017,310.00	10,017,310.00	18.2%	45,057,681.50
<b>02600000000</b>	<b>Ministry of Lands, Survey and Solid Minerals</b>	<b>112,981,647.84</b>	-	<b>30,468,561.96</b>	<b>30,468,561.96</b>	<b>27.0%</b>	<b>82,513,085.88</b>
026000100100	Ministry of Lands, Survey and Solid Minerals	112,981,647.84	-	30,468,561.96	30,468,561.96	27.0%	82,513,085.88
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR:</b>	<b>1,795,315,457.80</b>	-	<b>405,181,068.79</b>	<b>405,181,068.79</b>	<b>22.6%</b>	<b>1,390,134,389.01</b>
<b>03180000000</b>	<b>Ministry of Justice</b>	<b>1,713,470,484.64</b>	-	<b>385,664,825.50</b>	<b>385,664,825.50</b>	<b>22.5%</b>	<b>1,327,805,659.14</b>
031800400100	Ministry of Justice	260,364,898.32	-	65,629,705.27	65,629,705.27	25.2%	194,735,193.05
031800700100	High Court of Justice	1,360,705,586.32	-	296,935,120.23	296,935,120.23	21.8%	1,063,770,466.09
031801100100	Customary Court of Appeal	92,400,000.00	-	23,100,000.00	23,100,000.00	25.0%	69,300,000.00
<b>03260000000</b>	<b>Judicial Service Commission</b>	<b>81,844,973.16</b>	-	<b>19,516,243.29</b>	<b>19,516,243.29</b>	<b>23.8%</b>	<b>62,328,729.87</b>
032600100100	Judicial Service Commission	81,844,973.16	-	19,516,243.29	19,516,243.29	23.8%	62,328,729.87
<b>05000000000</b>	<b>SOCIAL SECTOR:</b>	<b>30,895,723,690.76</b>	-	<b>5,942,487,585.26</b>	<b>5,942,487,585.26</b>	<b>19.2%</b>	<b>24,953,236,105.50</b>
<b>05130000000</b>	<b>Benue State Sports Marketing and Lottery Board</b>	<b>22,588,153.35</b>	-	<b>3,790,547.00</b>	<b>3,790,547.00</b>	<b>16.8%</b>	<b>18,797,606.35</b>
051300200100	Benue State Sports Marketing and Lottery Board	13,084,909.35	-	1,411,820.00	1,411,820.00	10.8%	11,673,089.35
051305300102	Benue State Rehabilitation Board, Apir	9,503,244.00	-	2,378,727.00	2,378,727.00	25.0%	7,124,517.00
<b>05140000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>124,644,591.84</b>	-	<b>21,247,632.00</b>	<b>21,247,632.00</b>	<b>17.0%</b>	<b>103,396,959.84</b>
051400100100	Ministry of Women Affairs and Social Development	86,498,091.84	-	21,247,632.00	21,247,632.00	24.6%	65,250,459.84
051400100200	Benue State Community and Social Development Agency	38,146,500.00	-	-	-	0.0%	38,146,500.00
<b>05170000000</b>	<b>Ministry of Education</b>	<b>18,748,544,469.16</b>	-	<b>4,350,325,939.11</b>	<b>4,350,325,939.11</b>	<b>23.2%</b>	<b>14,398,218,530.05</b>
051700100100	Ministry of Education	111,084,700.44	-	48,309,503.00	48,309,503.00	43.5%	62,775,197.44
051700300100	Benue State Universal Basic Education Board (SUBEB)	441,473,434.32	-	76,228,228.15	76,228,228.15	17.3%	365,245,206.17
051700800100	Benue State Library Board	20,941,580.28	-	4,629,112.47	4,629,112.47	22.1%	16,312,467.81
051700900100	Benue State Examinations Board	51,938,220.00	-	13,614,225.60	13,614,225.60	26.2%	38,323,994.40
051701000100	Agency for Adult and Non-Formal Education	252,959,003.52	-	58,914,745.00	58,914,745.00	23.3%	194,044,258.52
051701800100	Benue State Polytechnic, Ugbokolo	1,451,663,619.41	-	292,139,902.24	292,139,902.24	20.1%	1,159,523,717.17
051701900100	College of Education, Katsina-Ala	1,976,399,344.82	-	445,060,622.22	445,060,622.22	22.5%	1,531,338,722.60
051702100100	College of Education Oju	1,977,263,880.24	-	404,472,612.59	404,472,612.59	20.5%	1,572,791,267.65
051702100300	Benue State University (BSU), Makurdi	3,675,521,561.96	-	982,434,382.80	982,434,382.80	26.7%	2,693,087,179.16
051702100200	Benue State University College of Health Sciences	1,258,294,691.65	-	297,049,425.13	297,049,425.13	23.6%	961,245,266.52
051705400100	Benue State Teaching Service Board	6,478,435,254.84	-	1,491,363,000.27	1,491,363,000.27	23.0%	4,987,072,254.57
051705500100	Benue State Science and Technical Education Board	488,983,703.28	-	117,155,210.03	117,155,210.03	24.0%	371,828,493.25
051705600100	Benue State Scholarship Board	13,950,732.00	-	4,213,816.50	4,213,816.50	30.2%	9,736,915.50
051705700100	Akawe Torkula Polytechnic, Makurdi	549,634,742.41	-	114,741,153.11	114,741,153.11	20.9%	434,893,589.30
<b>05210000000</b>	<b>Ministry of Health and Human Services</b>	<b>11,662,097,521.45</b>	-	<b>1,469,688,290.23</b>	<b>1,469,688,290.23</b>	<b>12.6%</b>	<b>10,192,409,231.22</b>
052100100100	Ministry of Health and Human Services	468,668,802.60	-	117,747,355.92	117,747,355.92	25.1%	350,921,446.68
052100200100	Benue State Health Insurance Agency	1,036,000,000.00	-	-	-	0.0%	1,036,000,000.00
052102600100	Benue State University Teaching Hospital (BSUTH)	2,609,138,745.45	-	582,797,722.38	582,797,722.38	22.3%	2,026,341,023.07
052102700100	Benue State Primary Health Care Board	4,403,538,221.16	-	-	-	0.0%	4,403,538,221.16
052110200100	Hospital Management Board	3,144,751,752.24	-	769,143,211.93	769,143,211.93	24.5%	2,375,608,540.31
<b>05390000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>199,068,018.96</b>	-	<b>49,346,566.00</b>	<b>49,346,566.00</b>	<b>24.8%</b>	<b>149,721,452.96</b>
053905100200	Ministry of Youth and Sports Development	67,302,108.00	-	16,105,559.00	16,105,559.00	23.9%	51,196,549.00
053905100100	Benue State Sports Council	131,765,910.96	-	33,241,007.00	33,241,007.00	25.2%	98,524,903.96
<b>05510000000</b>	<b>Bureau of Local Government and Chieftaincy Affairs</b>	<b>138,780,936.00</b>	-	<b>48,088,610.92</b>	<b>48,088,610.92</b>	<b>34.7%</b>	<b>90,692,325.08</b>
055100100100	Bureau of Local Government and Chieftaincy Affairs	138,780,936.00	-	48,088,610.92	48,088,610.92	34.7%	90,692,325.08

Table 5: Overhead Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2021 Q1 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Overhead Expenditure</b>	<b>28,808,398,505.37</b>	<b>2,437,848,680.22</b>	<b>2,437,848,680.22</b>	<b>8.5%</b>	<b>26,370,549,825.15</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR:</b>	<b>16,624,929,220.64</b>	<b>765,381,253.48</b>	<b>765,381,253.48</b>	<b>4.6%</b>	<b>15,859,547,967.16</b>
<b>01110000000</b>	<b>Government House Administration</b>	<b>4,052,731,752.96</b>	<b>571,838,277.15</b>	<b>571,838,277.15</b>	<b>14.1%</b>	<b>3,480,893,475.81</b>
011100100100	Government House Administration	1,909,971,380.00	318,073,606.00	318,073,606.00	16.7%	1,591,897,774.00
011100100200	Deputy Governor's Office	1,124,844,851.20	205,458,113.00	205,458,113.00	18.3%	919,386,738.20
011100500100	Development Cooperations, Sustainable Development Goals (SDGs)	2,499,373.80	1,255,137.60	1,255,137.60	50.2%	1,244,236.20
011100800100	Benue State Emergency Management Agency (BENSEMA)	7,605,000.00	600,000.00	600,000.00	7.9%	7,005,000.00
011101000100	Public Procurement Commission	183,050,000.00	-	-	0.0%	183,050,000.00
011101300100	Office of the Secretary to State Government (SSG)	688,304,919.81	21,427,179.62	21,427,179.62	3.1%	666,877,740.19
011101300200	Bureau of Political - SSG	7,629,000.00	200,000.00	200,000.00	2.6%	7,429,000.00
011101300300	Bureau of Research and Policy Analysis (REPA) - SSG	1,000,000.00	100,000.00	100,000.00	10.0%	900,000.00
011101700100	Office of the Secretary to State Government - (EXCO)	16,657,000.00	1,610,000.00	1,610,000.00	9.7%	15,047,000.00
011102100200	Liaison Office Lagos	30,553,057.02	3,002,701.50	3,002,701.50	9.8%	27,550,355.52
011102100300	Liaison Office Kaduna	12,600,001.05	2,004,532.81	2,004,532.81	15.9%	10,595,468.24
011102100400	Liaison Office Abuja/Lodge	51,747,576.83	13,073,940.46	13,073,940.46	25.3%	38,673,636.37
011102100500	Bureau of Archives, Research and Documentation	5,124,949.20	1,228,763.00	1,228,763.00	24.0%	3,896,186.20
011103300100	Benue State Aids Control Agency (BENSACA)	4,784,000.51	2,034,329.16	2,034,329.16	42.5%	2,749,671.35
011103700100	Muslim Pilgrims Welfare Board (MPWB)	3,492,611.15	940,237.00	940,237.00	26.9%	2,552,374.15
011103800100	Christian Pilgrims Welfare Board (CPWB)	2,868,032.40	829,737.00	829,737.00	28.9%	2,038,295.40
<b>01120000000</b>	<b>Benue State House of Assembly</b>	<b>887,035,105.80</b>	<b>158,776,366.81</b>	<b>158,776,366.81</b>	<b>17.9%</b>	<b>728,258,738.99</b>
011200100100	Benue State House of Assembly	819,135,104.80	156,119,541.81	156,119,541.81	19.1%	663,015,562.99
011200200100	Benue State House of Assembly Service Commission	67,900,001.00	2,656,825.00	2,656,825.00	3.9%	65,243,176.00
<b>01230000000</b>	<b>Ministry of Information,Culture and Tourism</b>	<b>133,893,480.00</b>	<b>18,156,275.26</b>	<b>18,156,275.26</b>	<b>13.6%</b>	<b>115,737,204.74</b>
012300100100	Ministry of Information,Culture and Tourism	82,223,400.00	16,149,023.42	16,149,023.42	19.6%	66,074,376.58
012300400100	Radio Benue Corporation	37,030,665.00	-	-	0.0%	37,030,665.00
012301300100	Benue Printing and Publishing Corporation (BPPC)	9,952,845.00	1,341,251.84	1,341,251.84	13.5%	8,611,593.16
012305500100	Government Printing Department	4,686,570.00	666,000.00	666,000.00	14.2%	4,020,570.00
<b>01240000000</b>	<b>Bureau of Internal Affairs and Special Services (BIASS)</b>	<b>10,042,626,979.55</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>10,042,626,979.55</b>
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	10,042,626,979.55	-	-	0.0%	10,042,626,979.55
<b>01250000000</b>	<b>Office of the Head of Service (HOS)</b>	<b>307,412,065.13</b>	<b>5,792,893.26</b>	<b>5,792,893.26</b>	<b>1.9%</b>	<b>301,619,171.87</b>
012500100100	Office of the Head of Service (HOS)	32,081,389.43	3,560,470.26	3,560,470.26	11.1%	28,520,919.17
012500100200	Bureau of Establishment and Management Services	23,629,200.00	599,794.00	599,794.00	2.5%	23,029,406.00
012500100500	Bureau of Service Welfare	82,611,900.00	832,500.00	832,500.00	1.0%	81,779,400.00
012500500100	Bureau of Manpower Development and Training	169,089,575.70	800,129.00	800,129.00	0.5%	168,289,446.70
<b>01400000000</b>	<b>Auditor General</b>	<b>29,867,693.10</b>	<b>7,317,433.00</b>	<b>7,317,433.00</b>	<b>24.5%</b>	<b>22,550,260.10</b>
014000100100	Office of the Auditor-General of the State	21,483,854.70	7,317,433.00	7,317,433.00	34.1%	14,166,421.70
014000200100	Local Government Audit Department	8,383,838.40	-	-	0.0%	8,383,838.40
<b>01470000000</b>	<b>Benue State Civil Service Commission</b>	<b>245,319,294.70</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>1.2%</b>	<b>242,319,294.70</b>
014700100100	Benue State Civil Service Commission	28,719,809.50	3,000,000.00	3,000,000.00	10.4%	25,719,809.50
014700100200	Local Government Service Commission	216,599,485.20	-	-	0.0%	216,599,485.20
<b>01480000000</b>	<b>Benue State Independent Electoral Commission (BSIEC)</b>	<b>875,626,050.40</b>	<b>500,008.00</b>	<b>500,008.00</b>	<b>0.1%</b>	<b>875,126,042.40</b>
014800100100	Benue State Independent Electoral Commission (BSIEC)	875,626,050.40	500,008.00	500,008.00	0.1%	875,126,042.40



<b>01490000000</b>	<b>Benue State Pension Commission</b>	<b>50,416,799.00</b>	-	-	<b>0.0%</b>	<b>50,416,799.00</b>
014900100100	Benue State Pension Commission	50,416,799.00	-	-	0.0%	50,416,799.00
<b>02000000000</b>	<b>ECONOMIC SECTOR:</b>	<b>8,467,554,284.80</b>	<b>1,000,665,758.52</b>	<b>1,000,665,758.52</b>	<b>11.8%</b>	<b>7,466,888,526.28</b>
<b>02150000000</b>	<b>Ministry of Agriculture and Natural Resources</b>	<b>395,010,146.77</b>	<b>16,659,126.88</b>	<b>16,659,126.88</b>	<b>4.2%</b>	<b>378,351,019.89</b>
021500100100	Ministry of Agriculture and Natural Resources	341,039,438.80	-	-	0.0%	341,039,438.80
021502100100	Akperan Orshi Polytechnic, Yandev.	41,072,980.47	16,659,126.88	16,659,126.88	40.6%	24,413,853.59
021510200100	Benue State Agriculture and Rural Development Authority (BNARD)	12,897,727.50	-	-	0.0%	12,897,727.50
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>7,353,365,533.19</b>	<b>912,747,339.25</b>	<b>912,747,339.25</b>	<b>12.4%</b>	<b>6,440,618,193.94</b>
022000100100	Ministry of Finance	5,885,244,401.98	895,608,989.25	895,608,989.25	15.2%	4,989,635,412.73
022000700100	Office of the Accountant-General	477,938,960.00	17,138,350.00	17,138,350.00	3.6%	460,800,610.00
022000700500	Debt Management Office	16,865,000.00	-	-	0.0%	16,865,000.00
022000800100	Benue State Internal Revenue Service (BIRS)	973,317,171.21	-	-	0.0%	973,317,171.21
<b>02220000000</b>	<b>Ministry of Industry, Trade and Investment</b>	<b>21,919,428.50</b>	<b>5,292,685.64</b>	<b>5,292,685.64</b>	<b>24.1%</b>	<b>16,626,742.86</b>
022200100100	Ministry of Industry, Trade and Investment	21,919,428.50	5,292,685.64	5,292,685.64	24.1%	16,626,742.86
<b>02280000000</b>	<b>Ministry of Energy ,Science and Technology</b>	<b>67,809,750.00</b>	-	-	<b>0.0%</b>	<b>67,809,750.00</b>
022800100100	Ministry of Energy ,Science and Technology	66,648,450.00	-	-	0.0%	66,648,450.00
022800100300	Business and Engineering Skills Training (BEST) Centre	1,161,300.00	-	-	0.0%	1,161,300.00
<b>02340000000</b>	<b>Ministry of Works, Transport and Energy</b>	<b>16,011,588.74</b>	<b>3,000,619.50</b>	<b>3,000,619.50</b>	<b>18.7%</b>	<b>13,010,969.24</b>
023400100100	Ministry of Works, Transport and Energy	16,011,588.74	3,000,619.50	3,000,619.50	18.7%	13,010,969.24
<b>02360000000</b>	<b>Benue State Council For Arts and Culture</b>	<b>75,070,420.60</b>	<b>1,005,214.00</b>	<b>1,005,214.00</b>	<b>1.3%</b>	<b>74,065,206.60</b>
023600400100	Benue State Council For Arts and Culture	75,070,420.60	1,005,214.00	1,005,214.00	1.3%	74,065,206.60
<b>02380000000</b>	<b>Benue State Planning Commission</b>	<b>84,045,124.00</b>	<b>18,933,534.25</b>	<b>18,933,534.25</b>	<b>22.5%</b>	<b>65,111,589.75</b>
023800100100	Benue State Planning Commission	84,045,124.00	18,933,534.25	18,933,534.25	22.5%	65,111,589.75
<b>02500000000</b>	<b>Fiscal Responsibility Commission</b>	<b>36,020,000.00</b>	-	-	<b>0.0%</b>	<b>36,020,000.00</b>
025000100100	Fiscal Responsibility Commission	36,020,000.00	-	-	0.0%	36,020,000.00
<b>02520000000</b>	<b>Ministry of Water Resources and Environment</b>	<b>316,388,086.00</b>	<b>29,146,500.00</b>	<b>29,146,500.00</b>	<b>9.2%</b>	<b>287,241,586.00</b>
025200100100	Ministry of Water Resources and Environment	249,448,500.00	29,146,500.00	29,146,500.00	11.7%	220,302,000.00
025210200100	Benue State Water Board	19,557,636.00	-	-	0.0%	19,557,636.00
025210300100	Benue State Rural Water Supply and Sanitation Agency	32,639,067.30	-	-	0.0%	32,639,067.30
025210400100	Benue State Environmental Sanitation Authority	14,742,882.70	-	-	0.0%	14,742,882.70
<b>02530000000</b>	<b>Ministry of Housing and Urban Development</b>	<b>54,306,056.20</b>	<b>10,275,739.00</b>	<b>10,275,739.00</b>	<b>18.9%</b>	<b>44,030,317.20</b>
025300100100	Ministry of Housing and Urban Development	20,821,500.00	1,467,000.00	1,467,000.00	7.0%	19,354,500.00
025300200100	Ministry of Rural Development and Cooperatives	17,986,419.70	3,303,139.00	3,303,139.00	18.4%	14,683,280.70
025305600100	Benue State Urban Development Board	15,498,136.50	5,505,600.00	5,505,600.00	35.5%	9,992,536.50
<b>02600000000</b>	<b>Ministry of Lands, Survey and Solid Minerals</b>	<b>47,608,150.80</b>	<b>3,605,000.00</b>	<b>3,605,000.00</b>	<b>7.6%</b>	<b>44,003,150.80</b>
026000100100	Ministry of Lands, Survey and Solid Minerals	47,608,150.80	3,605,000.00	3,605,000.00	7.6%	44,003,150.80
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR:</b>	<b>442,907,434.51</b>	<b>114,040,925.22</b>	<b>114,040,925.22</b>	<b>25.7%</b>	<b>328,866,509.29</b>
<b>03180000000</b>	<b>Ministry of Justice</b>	<b>431,857,057.61</b>	<b>114,040,925.22</b>	<b>114,040,925.22</b>	<b>26.4%</b>	<b>317,816,132.39</b>
031800400100	Ministry of Justice	168,162,457.95	107,953,785.92	107,953,785.92	64.2%	60,208,672.03
031800700100	High Court of Justice	196,503,064.76	-	-	0.0%	196,503,064.76
031801100100	Customary Court of Appeal	67,191,534.90	6,087,139.30	6,087,139.30	9.1%	61,104,395.60
<b>03260000000</b>	<b>Judicial Service Commission</b>	<b>11,050,376.90</b>	-	-	<b>0.0%</b>	<b>11,050,376.90</b>
032600100100	Judicial Service Commission	9,774,429.00	-	-	0.0%	9,774,429.00
032600700100	Citizens Mediation Centre, Makurdi	1,275,947.90	-	-	0.0%	1,275,947.90

<b>05000000000</b>	<b>SOCIAL SECTOR:</b>	<b>3,273,007,565.42</b>	<b>557,760,743.00</b>	<b>557,760,743.00</b>	<b>17.0%</b>	<b>2,715,246,822.42</b>
<b>05130000000</b>	<b>Benue State Sports Marketing and Lottery Board</b>	<b>50,521,103.03</b>	<b>8,873,762.02</b>	<b>8,873,762.02</b>	<b>17.6%</b>	<b>41,647,341.01</b>
051300200100	Benue State Sports Marketing and Lottery Board	22,077,270.00	3,959,497.52	3,959,497.52	17.9%	18,117,772.48
051305300102	Benue State Rehabilitation Board, Apir	28,443,833.03	4,914,264.50	4,914,264.50	17.3%	23,529,568.53
<b>05140000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>203,784,293.77</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>203,784,293.77</b>
051400100100	Ministry of Women Affairs and Social Development	40,525,624.97	-	-	0.0%	40,525,624.97
051400100200	Benue State Community and Social Development Agency	163,258,668.80	-	-	0.0%	163,258,668.80
<b>05170000000</b>	<b>Ministry of Education</b>	<b>1,854,464,704.38</b>	<b>378,211,933.70</b>	<b>378,211,933.70</b>	<b>20.4%</b>	<b>1,476,252,770.68</b>
051700100100	Ministry of Education	52,565,667.45	14,168,717.65	14,168,717.65	27.0%	38,396,949.80
051700300100	Benue State Universal Basic Education Board (SUBEB)	164,581,945.01	33,509,729.12	33,509,729.12	20.4%	131,072,215.89
051700800100	Benue State Library Board	8,297,408.00	850,000.00	850,000.00	10.2%	7,447,408.00
051700900100	Benue State Examinations Board	229,817,645.00	36,427,910.00	36,427,910.00	15.9%	193,389,735.00
051701000100	Agency for Adult and Non-Formal Education	8,416,044.00	500,000.00	500,000.00	5.9%	7,916,044.00
051701800100	Benue State Polytechnic, Ugbokolo	260,389,995.08	48,393,193.74	48,393,193.74	18.6%	211,996,801.34
051701900100	College of Education, Katsina-Ala	116,149,814.00	43,823,150.00	43,823,150.00	37.7%	72,326,664.00
051702100100	College of Education Oju	76,393,868.10	10,589,369.00	10,589,369.00	13.9%	65,804,499.10
051702100300	Benue State University (BSU), Makurdi	709,991,808.10	124,686,823.19	124,686,823.19	17.6%	585,304,984.91
051702100200	Benue State University College of Health Sciences	138,374,420.50	34,959,516.00	34,959,516.00	25.3%	103,414,904.50
051705400100	Benue State Teaching Service Board	48,917,034.25	27,250,000.00	27,250,000.00	55.7%	21,667,034.25
051705500100	Benue State Science and Technical Education Board	7,282,200.00	1,000,000.00	1,000,000.00	13.7%	6,282,200.00
051705600100	Benue State Scholarship Board	6,300,000.00	500,000.00	500,000.00	7.9%	5,800,000.00
051705700100	Akawe Torkula Polytechnic, Makurdi	26,986,854.89	1,553,525.00	1,553,525.00	5.8%	25,433,329.89
<b>05210000000</b>	<b>Ministry of Health and Human Services</b>	<b>775,455,034.24</b>	<b>98,245,670.28</b>	<b>98,245,670.28</b>	<b>12.7%</b>	<b>677,209,363.96</b>
052100100100	Ministry of Health and Human Services	247,619,561.60	76,249,902.28	76,249,902.28	30.8%	171,369,659.32
052102600100	Benue State University Teaching Hospital (BSUTH)	434,013,397.54	16,365,798.00	16,365,798.00	3.8%	417,647,599.54
052102700100	Benue State Primary Health Care Board	74,814,986.80	-	-	0.0%	74,814,986.80
052110200100	Hospital Management Board	19,007,088.30	5,629,970.00	5,629,970.00	29.6%	13,377,118.30
<b>05390000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>173,243,970.00</b>	<b>4,991,357.00</b>	<b>4,991,357.00</b>	<b>2.9%</b>	<b>168,252,613.00</b>
053905100200	Ministry of Youth and Sports Development	116,695,769.00	4,991,357.00	4,991,357.00	4.3%	111,704,412.00
053905100100	Benue State Sports Council	56,548,201.00	-	-	0.0%	56,548,201.00
<b>05510000000</b>	<b>Bureau of Local Government and Chieftaincy Affairs</b>	<b>215,538,460.00</b>	<b>67,438,020.00</b>	<b>67,438,020.00</b>	<b>31.3%</b>	<b>148,100,440.00</b>
055100100100	Bureau of Local Government and Chieftaincy Affairs	215,538,460.00	67,438,020.00	67,438,020.00	31.3%	148,100,440.00

Table 6: Capital Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2021 Q1 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Capital Expenditure</b>	<b>43,531,463,742.35</b>	<b>2,062,929,790.56</b>	<b>2,062,929,790.56</b>	<b>4.7%</b>	<b>41,468,533,951.79</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR:</b>	<b>3,498,455,058.96</b>	<b>187,504,140.50</b>	<b>187,504,140.50</b>	<b>5.4%</b>	<b>3,310,950,918.46</b>
<b>011100000000</b>	<b>Government House Administration</b>	<b>1,066,105,930.00</b>	<b>15,827,200.00</b>	<b>15,827,200.00</b>	<b>1.5%</b>	<b>1,050,278,730.00</b>
011100100100	Government House Administration	110,800,000.00	-	-	0.0%	110,800,000.00
011100100200	Deputy Governor's Office	73,600,000.00	-	-	0.0%	73,600,000.00
011100500100	Development Cooperations, Sustainable Development Goals (SDGs)	588,602,030.00	15,827,200.00	15,827,200.00	2.7%	572,774,830.00
011101000100	Public Procurement Commission	113,360,000.00	-	-	0.0%	113,360,000.00
011101300100	Office of the Secretary to State Government (SSG)	64,343,900.00	-	-	0.0%	64,343,900.00
011101300200	Bureau of Political - SSG	7,120,000.00	-	-	0.0%	7,120,000.00
011101300300	Bureau of Research and Policy Analysis (REPA) - SSG	800,000.00	-	-	0.0%	800,000.00
011102100300	Liaison Office Kaduna	3,400,000.00	-	-	0.0%	3,400,000.00
011102100500	Bureau of Archives, Research and Documentation	15,580,000.00	-	-	0.0%	15,580,000.00
011103700100	Muslim Pilgrims Welfare Board (MPWB)	72,500,000.00	-	-	0.0%	72,500,000.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	16,000,000.00	-	-	0.0%	16,000,000.00
<b>011200000000</b>	<b>Benue State House of Assembly</b>	<b>976,508,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>976,508,000.00</b>
011200100100	Benue State House of Assembly	924,000,000.00	-	-	0.0%	924,000,000.00
011200200100	Benue State House of Assembly Service Commission	52,508,000.00	-	-	0.0%	52,508,000.00
<b>012300000000</b>	<b>Ministry of Information, Culture and Tourism</b>	<b>1,046,008,311.36</b>	<b>170,856,940.50</b>	<b>170,856,940.50</b>	<b>16.3%</b>	<b>875,151,370.86</b>
012300100100	Ministry of Information, Culture and Tourism	1,046,008,311.36	170,856,940.50	170,856,940.50	16.3%	875,151,370.86
<b>012400000000</b>	<b>Bureau of Internal Affairs and Special Services (BIASS)</b>	<b>150,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>150,000,000.00</b>
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	150,000,000.00	-	-	0.0%	150,000,000.00
<b>012500000000</b>	<b>Office of the Head of Service (HOS)</b>	<b>60,994,947.60</b>	<b>820,000.00</b>	<b>820,000.00</b>	<b>1.3%</b>	<b>60,174,947.60</b>
012500100500	Bureau of Service Welfare	41,568,147.60	820,000.00	820,000.00	2.0%	40,748,147.60
012500500100	Bureau of Manpower Development and Training	19,426,800.00	-	-	0.0%	19,426,800.00
<b>014000000000</b>	<b>Auditor General</b>	<b>4,333,200.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,333,200.00</b>
014000100100	Office of the Auditor-General of the State	1,450,000.00	-	-	0.0%	1,450,000.00
014000200100	Local Government Audit Department	2,883,200.00	-	-	0.0%	2,883,200.00
<b>014700000000</b>	<b>Benue State Civil Service Commission</b>	<b>50,939,540.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>50,939,540.00</b>
014700100100	Benue State Civil Service Commission	25,800,000.00	-	-	0.0%	25,800,000.00
014700100200	Local Government Service Commission	25,139,540.00	-	-	0.0%	25,139,540.00
<b>014800000000</b>	<b>Benue State Independent Electoral Commission (BSIEC)</b>	<b>36,245,130.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>36,245,130.00</b>
014800100100	Benue State Independent Electoral Commission (BSIEC)	36,245,130.00	-	-	0.0%	36,245,130.00
<b>014900000000</b>	<b>Benue State Pension Commission</b>	<b>107,320,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>107,320,000.00</b>
014900100100	Benue State Pension Commission	107,320,000.00	-	-	0.0%	107,320,000.00
<b>020000000000</b>	<b>ECONOMIC SECTOR:</b>	<b>30,994,533,464.72</b>	<b>1,810,844,358.56</b>	<b>1,810,844,358.56</b>	<b>5.8%</b>	<b>29,183,689,106.16</b>
<b>021500000000</b>	<b>Ministry of Agriculture and Natural Resources</b>	<b>6,130,388,677.05</b>	<b>170,880,565.98</b>	<b>170,880,565.98</b>	<b>2.8%</b>	<b>5,959,508,111.07</b>
021500100100	Ministry of Agriculture and Natural Resources	4,503,504,807.40	170,880,565.98	170,880,565.98	3.8%	4,332,624,241.42
021502100100	Akperan Orshi Polytechnic, Yandev.	618,829,869.65	-	-	0.0%	618,829,869.65
021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)	1,008,054,000.00	-	-	0.0%	1,008,054,000.00
<b>022000000000</b>	<b>Ministry of Finance</b>	<b>462,176,064.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>462,176,064.00</b>
022000100100	Ministry of Finance	111,292,000.00	-	-	0.0%	111,292,000.00
022000700100	Office of the Accountant-General	65,214,064.00	-	-	0.0%	65,214,064.00
022000700500	Debt Management Office	2,990,000.00	-	-	0.0%	2,990,000.00
022000800100	Benue State Internal Revenue Service (BIRS)	282,680,000.00	-	-	0.0%	282,680,000.00

<b>02220000000</b>	<b>Ministry of Industry, Trade and Investment</b>	<b>451,870,800.00</b>	<b>2,280,734.28</b>	<b>2,280,734.28</b>	<b>0.5%</b>	<b>449,590,065.72</b>
022200100100	Ministry of Industry, Trade and Investment	451,870,800.00	2,280,734.28	2,280,734.28	0.5%	449,590,065.72
<b>02280000000</b>	<b>Ministry of Energy, Science and Technology</b>	<b>732,625,507.00</b>	-	-	<b>0.0%</b>	<b>732,625,507.00</b>
022800100100	Ministry of Energy, Science and Technology	732,625,507.00	-	-	0.0%	732,625,507.00
<b>02340000000</b>	<b>Ministry of Works, Transport and Energy</b>	<b>7,380,391,178.75</b>	<b>1,094,578,194.72</b>	<b>1,094,578,194.72</b>	<b>14.8%</b>	<b>6,285,812,984.03</b>
023400100100	Ministry of Works, Transport and Energy	7,380,391,178.75	1,094,578,194.72	1,094,578,194.72	14.8%	6,285,812,984.03
<b>02360000000</b>	<b>Benue State Council For Arts and Culture</b>	<b>177,000,000.00</b>	-	-	<b>0.0%</b>	<b>177,000,000.00</b>
023600400100	Benue State Council For Arts and Culture	177,000,000.00	-	-	0.0%	177,000,000.00
<b>02380000000</b>	<b>Benue State Planning Commission</b>	<b>2,121,840,817.43</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>0.5%</b>	<b>2,111,840,817.43</b>
023800100100	Benue State Planning Commission	2,121,840,817.43	10,000,000.00	10,000,000.00	0.5%	2,111,840,817.43
<b>02500000000</b>	<b>Fiscal Responsibility Commission</b>	<b>3,510,000.00</b>	-	-	<b>0.0%</b>	<b>3,510,000.00</b>
025000100100	Fiscal Responsibility Commission	3,510,000.00	-	-	0.0%	3,510,000.00
<b>02520000000</b>	<b>Ministry of Water Resources and Environment</b>	<b>3,409,347,427.74</b>	<b>53,911,545.55</b>	<b>53,911,545.55</b>	<b>1.6%</b>	<b>3,355,435,882.19</b>
025200100100	Ministry of Water Resources and Environment	3,072,293,093.74	53,911,545.55	53,911,545.55	1.8%	3,018,381,548.19
025210200100	Benue State Water Board	5,000,000.00	-	-	0.0%	5,000,000.00
025210300100	Benue State Rural Water Supply and Sanitation Agency	316,874,334.00	-	-	0.0%	316,874,334.00
025210400100	Benue State Environmental Sanitation Authority	15,180,000.00	-	-	0.0%	15,180,000.00
<b>02530000000</b>	<b>Ministry of Housing and Urban Development</b>	<b>7,057,066,192.75</b>	<b>475,623,318.03</b>	<b>475,623,318.03</b>	<b>6.7%</b>	<b>6,581,442,874.72</b>
025300100100	Ministry of Housing and Urban Development	2,976,344,080.39	209,777,677.00	209,777,677.00	7.0%	2,766,566,403.39
025300200100	Ministry of Rural Development and Cooperatives	3,798,592,112.36	262,927,441.03	262,927,441.03	6.9%	3,535,664,671.33
025305600100	Benue State Urban Development Board	282,130,000.00	2,918,200.00	2,918,200.00	1.0%	279,211,800.00
<b>02600000000</b>	<b>Ministry of Lands, Survey and Solid Minerals</b>	<b>3,068,316,800.00</b>	<b>3,570,000.00</b>	<b>3,570,000.00</b>	<b>0.1%</b>	<b>3,064,746,800.00</b>
026000100100	Ministry of Lands, Survey and Solid Minerals	3,068,316,800.00	3,570,000.00	3,570,000.00	0.1%	3,064,746,800.00
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR:</b>	<b>602,441,859.70</b>	-	-	<b>0.0%</b>	<b>602,441,859.70</b>
<b>03180000000</b>	<b>Ministry of Justice</b>	<b>582,441,859.70</b>	-	-	<b>0.0%</b>	<b>582,441,859.70</b>
031800400100	Ministry of Justice	142,845,400.00	-	-	0.0%	142,845,400.00
031800700100	High Court of Justice	325,870,000.00	-	-	0.0%	325,870,000.00
031801100100	Customary Court of Appeal	113,726,459.70	-	-	0.0%	113,726,459.70
<b>03260000000</b>	<b>Judicial Service Commission</b>	<b>20,000,000.00</b>	-	-	<b>0.0%</b>	<b>20,000,000.00</b>
032600100100	Judicial Service Commission	20,000,000.00	-	-	0.0%	20,000,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR:</b>	<b>8,436,033,358.97</b>	<b>64,581,291.50</b>	<b>64,581,291.50</b>	<b>0.8%</b>	<b>8,371,452,067.47</b>
<b>05130000000</b>	<b>Benue State Sports Marketing and Lottery Board</b>	<b>110,566,000.00</b>	-	-	<b>0.0%</b>	<b>110,566,000.00</b>
051300200100	Benue State Sports Marketing and Lottery Board	88,550,000.00	-	-	0.0%	88,550,000.00
051305300102	Benue State Rehabilitation Board, Apir	22,016,000.00	-	-	0.0%	22,016,000.00
<b>05140000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>236,691,300.00</b>	-	-	<b>0.0%</b>	<b>236,691,300.00</b>
051400100100	Ministry of Women Affairs and Social Development	136,691,300.00	-	-	0.0%	136,691,300.00
051400100200	Benue State Community and Social Development Agency	100,000,000.00	-	-	0.0%	100,000,000.00
<b>05170000000</b>	<b>Ministry of Education</b>	<b>2,402,867,078.45</b>	<b>62,849,191.50</b>	<b>62,849,191.50</b>	<b>2.6%</b>	<b>2,340,017,886.95</b>
051700100100	Ministry of Education	624,998,939.95	-	-	0.0%	624,998,939.95
051700300100	Benue State Universal Basic Education Board (SUBEB)	552,800,000.00	-	-	0.0%	552,800,000.00
051700900100	Benue State Examinations Board	94,747,620.00	-	-	0.0%	94,747,620.00
051701800100	Benue State Polytechnic, Ugbokolo	29,240,000.00	-	-	0.0%	29,240,000.00
051701900100	College of Education, Katsina-Ala	186,660,000.00	-	-	0.0%	186,660,000.00
051702100100	College of Education Oju	160,982,575.00	445,500.00	445,500.00	0.3%	160,537,075.00
051702100300	Benue State University (BSU), Makurdi	152,001,659.10	5,938,610.00	5,938,610.00	3.9%	146,063,049.10
051702100200	Benue State University College of Health Sciences	186,867,970.00	54,465,081.50	54,465,081.50	29.1%	132,402,888.50
051705400100	Benue State Teaching Service Board	11,620,000.00	2,000,000.00	2,000,000.00	17.2%	9,620,000.00
051705500100	Benue State Science and Technical Education Board	23,244,800.00	-	-	0.0%	23,244,800.00
051705700100	Akawe Torkula Polytechnic, Makurdi	379,703,514.40	-	-	0.0%	379,703,514.40
<b>05210000000</b>	<b>Ministry of Health and Human Services</b>	<b>5,164,296,681.60</b>	<b>230,000.00</b>	<b>230,000.00</b>	<b>0.0%</b>	<b>5,164,066,681.60</b>
052100100100	Ministry of Health and Human Services	4,246,131,881.60	-	-	0.0%	4,246,131,881.60
052100200100	Benue State Health Insurance Agency	153,600,000.00	-	-	0.0%	153,600,000.00
052102600100	Benue State University Teaching Hospital (BSUTH)	167,064,800.00	230,000.00	230,000.00	0.1%	166,834,800.00
052102700100	Benue State Primary Health Care Board	596,000,000.00	-	-	0.0%	596,000,000.00
052110200100	Hospital Management Board	1,500,000.00	-	-	0.0%	1,500,000.00
<b>05390000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>481,462,298.92</b>	-	-	<b>0.0%</b>	<b>481,462,298.92</b>
053905100200	Ministry of Youth and Sports Development	481,462,298.92	-	-	0.0%	481,462,298.92
<b>05510000000</b>	<b>Bureau of Local Government and Chieftaincy Affairs</b>	<b>40,150,000.00</b>	<b>1,502,100.00</b>	<b>1,502,100.00</b>	<b>3.7%</b>	<b>38,647,900.00</b>
055100100100	Bureau of Local Government and Chieftaincy Affairs	40,150,000.00	1,502,100.00	1,502,100.00	3.7%	38,647,900.00

**Table 8: Other Expenditure by Administrative Classification**

Benue State Government Budget Performance Report 2021 Q1 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Other Expenditure</b>	<b>12,650,979,814.00</b>	<b>3,188,793,384.75</b>	<b>3,188,793,384.75</b>	<b>25.2%</b>	<b>9,461,886,429.25</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR:</b>	<b>1,206,300,000.00</b>	<b>201,419,210.00</b>	<b>201,419,210.00</b>	<b>16.7%</b>	<b>1,004,580,790.00</b>
<b>01110000000</b>	<b>Government House Administration</b>	<b>1,192,300,000.00</b>	<b>200,768,210.00</b>	<b>200,768,210.00</b>	<b>16.8%</b>	<b>991,231,790.00</b>
011100100100	Government House Administration	950,000,000.00	150,005,210.00	150,005,210.00	15.8%	799,994,790.00
011100800100	Benue State Emergency Management Agency (BENSEMA)	300,000.00	34,365,000.00	34,365,000.00	-	34,365,000.00
011101300100	Office of the Secretary to State Government (SSG)	242,000,000.00	16,398,000.00	16,398,000.00	6.8%	225,602,000.00
<b>01120000000</b>	<b>Benue State House of Assembly</b>	<b>14,000,000.00</b>	<b>651,000.00</b>	<b>651,000.00</b>	<b>4.7%</b>	<b>13,349,000.00</b>
011200100100	Benue State House of Assembly	14,000,000.00	651,000.00	651,000.00	4.7%	13,349,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR:</b>	<b>9,289,007,605.00</b>	<b>2,976,622,657.43</b>	<b>2,976,622,657.43</b>	<b>32.0%</b>	<b>6,312,384,947.57</b>
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>9,225,481,000.00</b>	<b>2,976,622,657.43</b>	<b>2,976,622,657.43</b>	<b>32.3%</b>	<b>6,248,858,342.57</b>
022000100100	Ministry of Finance	4,326,000.00	-	-	0.0%	4,326,000.00
022000700100	Office of the Accountant-General	220,000,000.00	-	-	0.0%	220,000,000.00
022000700500	Debt Management Office	9,000,000,000.00	2,976,622,657.43	2,976,622,657.43	33.1%	6,023,377,342.57
022000800100	Benue State Internal Revenue Service (BIRS)	1,155,000.00	-	-	0.0%	1,155,000.00
<b>02280000000</b>	<b>Ministry of Energy ,Science and Technology</b>	<b>810,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>810,000.00</b>
022800100100	Ministry of Energy ,Science and Technology	810,000.00	-	-	0.0%	810,000.00
<b>02380000000</b>	<b>Benue State Planning Commission</b>	<b>50,820.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>50,820.00</b>
023800100100	Benue State Planning Commission	50,820.00	-	-	0.0%	50,820.00
<b>02520000000</b>	<b>Ministry of Water Resources and Environment</b>	<b>62,665,785.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>62,665,785.00</b>
025210200100	Benue State Water Board	62,665,785.00	-	-	0.0%	62,665,785.00
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR:</b>	<b>357,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>357,000.00</b>
<b>03180000000</b>	<b>Ministry of Justice</b>	<b>357,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>357,000.00</b>
031800700100	High Court of Justice	357,000.00	-	-	0.0%	357,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR:</b>	<b>2,155,315,209.00</b>	<b>10,751,517.32</b>	<b>10,751,517.32</b>	<b>0.5%</b>	<b>2,144,563,691.68</b>
<b>05140000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>444,526,529.20</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>444,526,529.20</b>
051400100100	Ministry of Women Affairs and Social Development	101,045,800.00	-	-	0.0%	101,045,800.00
051400100200	Benue State Community and Social Development Agency	343,480,729.20	-	-	0.0%	343,480,729.20
<b>05170000000</b>	<b>Ministry of Education</b>	<b>53,439,000.00</b>	<b>873,500.00</b>	<b>873,500.00</b>	<b>1.6%</b>	<b>52,565,500.00</b>
051701800100	Benue State Polytechnic, Ugbokolo	2,793,000.00	838,500.00	838,500.00	30.0%	1,954,500.00
051701900100	College of Education, Katsina-Ala	294,000.00	35,000.00	35,000.00	11.9%	259,000.00
051702100100	College of Education Oju	252,000.00	-	-	0.0%	252,000.00
051702100200	Benue State University College of Health Sciences	100,000.00	-	-	0.0%	100,000.00
051705600100	Benue State Scholarship Board	50,000,000.00	-	-	0.0%	50,000,000.00
<b>05210000000</b>	<b>Ministry of Health and Human Services</b>	<b>1,652,349,679.80</b>	<b>9,878,017.32</b>	<b>9,878,017.32</b>	<b>0.6%</b>	<b>1,642,471,662.48</b>
052100100100	Ministry of Health and Human Services	950,492,885.00	9,878,017.32	9,878,017.32	1.0%	940,614,867.68
052100200100	Benue State Health Insurance Agency	700,000,000.00	-	-	0.0%	700,000,000.00
052102600100	Benue State University Teaching Hospital (BSUTH)	294,000.00	-	-	0.0%	294,000.00
052110200100	Hospital Management Board	1,562,794.80	-	-	0.0%	1,562,794.80
<b>05390000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>4,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,000,000.00</b>
053905100200	Ministry of Youth and Sports Development	4,000,000.00	-	-	0.0%	4,000,000.00
<b>05510000000</b>	<b>Bureau of Local Government and Chieftaincy Affairs</b>	<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000.00</b>
055100100100	Bureau of Local Government and Chieftaincy Affairs	1,000,000.00	-	-	0.0%	1,000,000.00

## 2.E Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Benue State Government Budget Performance Report 2021 Q1 - Total Expenditure by Economic Classification

Code	Economic	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>2</b>	<b>EXPENDITURES</b>	<b>134,374,766,311.23</b>	<b>17,292,534,646.52</b>	<b>17,292,534,646.52</b>	<b>12.9%</b>	<b>117,082,231,664.71</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>44,542,325,790.51</b>	<b>8,612,100,294.71</b>	<b>8,612,100,294.71</b>	<b>19.3%</b>	<b>35,930,225,495.80</b>
<b>2101</b>	<b>SALARY</b>	<b>37,014,994,194.64</b>	<b>8,221,938,895.89</b>	<b>8,221,938,895.89</b>	<b>22.2%</b>	<b>28,793,055,298.75</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>37,014,994,194.64</b>	<b>8,221,938,895.89</b>	<b>8,221,938,895.89</b>	<b>22.2%</b>	<b>28,793,055,298.75</b>
21010101	SALARY	36,881,442,194.64	8,221,938,895.89	8,221,938,895.89	22.3%	28,659,503,298.75
21010102	OVER TIME PAYMENTS	13,552,000.00	-	-	0.0%	13,552,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	120,000,000.00	-	-	0.0%	120,000,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>7,527,331,595.88</b>	<b>390,161,398.82</b>	<b>390,161,398.82</b>	<b>5.2%</b>	<b>7,137,170,197.06</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>749,676,555.98</b>	<b>156,872,429.53</b>	<b>156,872,429.53</b>	<b>20.9%</b>	<b>592,804,126.45</b>
21020101	NON REGULAR ALLOWANCES	749,676,555.98	156,872,429.53	156,872,429.53	20.9%	592,804,126.45
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>6,777,655,039.90</b>	<b>233,288,969.29</b>	<b>233,288,969.29</b>	<b>3.4%</b>	<b>6,544,366,070.61</b>
21020201	NHIS CONTRIBUTION	2,269,602,684.25	-	-	0.0%	2,269,602,684.25
21020202	CONTRIBUTORY PENSION	3,535,586,224.65	233,288,969.29	233,288,969.29	6.6%	3,302,297,255.36
21020203	GROUP LIFE INSURANCE	472,466,131.00	-	-	0.0%	472,466,131.00
21020204	EMPLOYEES COMPENSATION FUND	500,000,000.00	-	-	0.0%	500,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>46,300,976,778.37</b>	<b>6,617,504,561.25</b>	<b>6,617,504,561.25</b>	<b>14.3%</b>	<b>39,683,472,217.12</b>
<b>2201</b>	<b>SOCIAL BENEFITS</b>	<b>4,841,598,459.00</b>	<b>990,862,496.28</b>	<b>990,862,496.28</b>	<b>20.5%</b>	<b>3,850,735,962.72</b>
<b>220101</b>	<b>SOCIAL BENEFITS</b>	<b>4,841,598,459.00</b>	<b>990,862,496.28</b>	<b>990,862,496.28</b>	<b>20.5%</b>	<b>3,850,735,962.72</b>
22010101	GRATUITY	2,704,218,459.00	100,660,198.00	100,660,198.00	3.7%	2,603,558,261.00
22010102	PENSION	2,010,000,000.00	889,909,298.28	889,909,298.28	44.3%	1,120,090,701.72
22010103	DEATH BENEFITS	127,380,000.00	293,000.00	293,000.00	0.2%	127,087,000.00
<b>2202</b>	<b>OVERHEAD COST</b>	<b>28,808,398,505.37</b>	<b>2,437,848,680.22</b>	<b>2,437,848,680.22</b>	<b>8.5%</b>	<b>26,370,549,825.15</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,658,759,959.36</b>	<b>179,991,838.00</b>	<b>179,991,838.00</b>	<b>10.9%</b>	<b>1,478,768,121.36</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	460,117,622.50	19,442,860.00	19,442,860.00	4.2%	440,674,762.50
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	674,391,873.20	160,548,978.00	160,548,978.00	23.8%	513,842,895.20
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	59,205,423.00	-	-	0.0%	59,205,423.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	465,045,040.66	-	-	0.0%	465,045,040.66
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>503,221,375.42</b>	<b>48,744,027.67</b>	<b>48,744,027.67</b>	<b>9.7%</b>	<b>454,477,347.75</b>
22020201	ELECTRICITY CHARGES	246,919,664.32	32,589,919.42	32,589,919.42	13.2%	214,329,744.90
22020202	TELEPHONE CHARGES	30,236,728.00	2,105,810.00	2,105,810.00	7.0%	28,130,918.00
22020203	INTERNET ACCESS CHARGES	85,723,386.90	10,011,187.00	10,011,187.00	11.7%	75,712,199.90
22020204	SATELLITE BROADCASTING ACCESS CHARGES	55,011,271.90	1,267,980.00	1,267,980.00	2.3%	53,743,291.90
22020205	WATER RATES	14,336,815.80	1,852,811.25	1,852,811.25	12.9%	12,484,004.55
22020206	SEWERAGE CHARGES	11,997,287.00	852,320.00	852,320.00	7.1%	11,144,967.00
22020207	LEASED COMMUNICATION LINES(S)	560,000.00	-	-	0.0%	560,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	58,436,221.50	64,000.00	64,000.00	0.1%	58,372,221.50



<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,712,713,375.51</b>	<b>192,275,637.00</b>	<b>192,275,637.00</b>	<b>11.2%</b>	<b>1,520,437,738.51</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	353,884,661.70	81,826,605.00	81,826,605.00	23.1%	272,058,056.70
22020302	BOOKS	61,840,204.00	5,859,500.00	5,859,500.00	9.5%	55,980,704.00
22020303	NEWSPAPERS	23,741,686.00	6,101,500.00	6,101,500.00	25.7%	17,640,186.00
22020304	MAGAZINES & PERIODICALS	10,537,091.81	382,650.00	382,650.00	3.6%	10,154,441.81
22020305	PRINTING OF NON SECURITY DOCUMENTS	299,019,889.08	16,140,600.00	16,140,600.00	5.4%	282,879,289.08
22020306	PRINTING OF SECURITY DOCUMENTS	227,642,823.30	24,169,074.00	24,169,074.00	10.6%	203,473,749.30
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	224,706,440.80	5,084,833.00	5,084,833.00	2.3%	219,621,607.80
22020308	FIELD & CAMPING MATERIALS SUPPLIES	5,664,654.00	681,900.00	681,900.00	12.0%	4,982,754.00
22020309	UNIFORMS & OTHER CLOTHING	67,194,045.80	7,869,000.00	7,869,000.00	11.7%	59,325,045.80
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	51,010,546.71	7,605,975.00	7,605,975.00	14.9%	43,404,571.71
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	311,316,732.30	36,554,000.00	36,554,000.00	11.7%	274,762,732.30
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	76,154,600.00	-	-	0.0%	76,154,600.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,196,907,082.30</b>	<b>173,731,026.65</b>	<b>173,731,026.65</b>	<b>14.5%</b>	<b>1,023,176,055.65</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	417,316,229.55	88,666,888.54	88,666,888.54	21.2%	328,649,341.01
22020402	MAINTENANCE OF OFFICE FURNITURE	209,981,128.30	14,229,360.00	14,229,360.00	6.8%	195,751,768.30
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	176,933,495.20	26,792,846.11	26,792,846.11	15.1%	150,140,649.09
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	118,832,292.70	16,356,017.00	16,356,017.00	13.8%	102,476,275.70
22020405	MAINTENANCE OF PLANTS/GENERATORS	76,015,365.15	9,469,390.00	9,469,390.00	12.5%	66,545,975.15
22020406	OTHER MAINTENANCE SERVICES	144,600,910.10	15,182,525.00	15,182,525.00	10.5%	129,418,385.10
22020408	MAINTENANCE OF SEA BOATS	81,312.00	-	-	0.0%	81,312.00
22020410	MAINTENANCE OF STREET LIGHTINGS	9,663,675.00	-	-	0.0%	9,663,675.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	17,176,683.00	234,000.00	234,000.00	1.4%	16,942,683.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	14,569,420.00	2,800,000.00	2,800,000.00	19.2%	11,769,420.00
22020413	MINOR ROAD MAINTENANCE	11,736,571.30	-	-	0.0%	11,736,571.30
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>920,403,855.70</b>	<b>28,697,500.00</b>	<b>28,697,500.00</b>	<b>3.1%</b>	<b>891,706,355.70</b>
22020501	LOCAL TRAINING	864,620,248.70	28,697,500.00	28,697,500.00	3.3%	835,922,748.70
22020502	INTERNATIONAL TRAINING	55,783,607.00	-	-	0.0%	55,783,607.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>10,758,710,586.26</b>	<b>53,031,285.90</b>	<b>53,031,285.90</b>	<b>0.5%</b>	<b>10,705,679,300.36</b>
22020601	SECURITY SERVICES	298,999,655.38	25,699,232.90	25,699,232.90	8.6%	273,300,422.48
22020602	OFFICE RENT	74,069,309.87	510,000.00	510,000.00	0.7%	73,559,309.87
22020603	RESIDENTIAL RENT	68,773,264.90	7,502,000.00	7,502,000.00	10.9%	61,271,264.90
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,000,000,000.00	-	-	0.0%	10,000,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	316,868,356.11	19,320,053.00	19,320,053.00	6.1%	297,548,303.11
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,186,096,919.30</b>	<b>127,461,224.42</b>	<b>127,461,224.42</b>	<b>10.7%</b>	<b>1,058,635,694.88</b>
22020701	FINANCIAL CONSULTING	721,481,279.50	19,227,494.00	19,227,494.00	2.7%	702,253,785.50
22020702	INFORMATION TECHNOLOGY CONSULTING	136,247,380.00	-	-	0.0%	136,247,380.00
22020703	LEGAL SERVICES	126,400,000.00	94,669,730.42	94,669,730.42	74.9%	31,730,269.58
22020704	ENGINEERING SERVICES	3,440,233.00	45,000.00	45,000.00	1.3%	3,395,233.00
22020705	ARCHITECTURAL SERVICES	13,443,286.80	11,760,000.00	11,760,000.00	87.5%	1,683,286.80
22020706	SURVEYING SERVICES	66,288,600.00	-	-	0.0%	66,288,600.00
22020707	AGRICULTURAL CONSULTING	7,500,000.00	-	-	0.0%	7,500,000.00
22020708	MEDICAL CONSULTING	4,031,240.00	-	-	0.0%	4,031,240.00
22020709	AUDITING OF ACCOUNTS	107,264,900.00	1,759,000.00	1,759,000.00	1.6%	105,505,900.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>976,047,794.00</b>	<b>131,648,052.07</b>	<b>131,648,052.07</b>	<b>13.5%</b>	<b>844,399,741.93</b>
22020801	MOTOR VEHICLE FUEL COST	402,856,313.50	54,441,063.73	54,441,063.73	13.5%	348,415,249.77
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	18,042,279.50	559,200.00	559,200.00	3.1%	17,483,079.50
22020803	PLANT / GENERATOR FUEL COST	530,186,679.00	74,934,198.75	74,934,198.75	14.1%	455,252,480.25
22020804	AIRCRAFT FUEL COST	200,000.00	-	-	0.0%	200,000.00
22020806	COOKING GAS/FUEL COST	24,762,522.00	1,713,589.59	1,713,589.59	6.9%	23,048,932.41
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>101,239,083.73</b>	<b>7,481,180.43</b>	<b>7,481,180.43</b>	<b>7.4%</b>	<b>93,757,903.30</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	17,001,591.71	548,099.43	548,099.43	3.2%	16,453,492.28
22020902	INSURANCE PREMIUM	71,992,705.00	6,933,081.00	6,933,081.00	9.6%	65,059,624.00
22020904	OTHER CRF BANK CHARGES	12,244,787.03	-	-	0.0%	12,244,787.03

<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>4,794,298,473.80</b>	<b>618,355,678.83</b>	<b>618,355,678.83</b>	<b>12.9%</b>	<b>4,175,942,794.97</b>
22021001	REFRESHMENT & MEALS	341,473,097.50	64,569,335.00	64,569,335.00	18.9%	276,903,762.50
22021002	HONORARIUM & SITTING ALLOWANCE	1,040,297,633.60	77,678,870.75	77,678,870.75	7.5%	962,618,762.85
22021003	PUBLICITY & ADVERTISEMENTS	440,701,658.80	69,574,572.99	69,574,572.99	15.8%	371,127,085.81
22021004	MEDICAL EXPENSES-LOCAL	105,034,282.90	13,382,405.00	13,382,405.00	12.7%	91,651,877.90
22021005	N/A	150,000.00	-	-	0.0%	150,000.00
22021006	POSTAGES & COURIER SERVICES	14,182,296.38	1,500,086.29	1,500,086.29	10.6%	12,682,210.09
22021007	WELFARE PACKAGES	693,199,172.40	159,854,045.00	159,854,045.00	23.1%	533,345,127.40
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	95,424,299.22	4,095,400.00	4,095,400.00	4.3%	91,328,899.22
22021009	SPORTING ACTIVITIES	974,398,627.20	140,896,000.00	140,896,000.00	14.5%	833,502,627.20
22021010	DIRECT TEACHING & LABORATORY COST	46,738,964.00	18,202,088.00	18,202,088.00	38.9%	28,536,876.00
22021011	N/A	2,390,644.20	-	-	0.0%	2,390,644.20
22021014	N/A	36,630,492.00	-	-	0.0%	36,630,492.00
22021015	N/A	20,000,000.00	-	-	0.0%	20,000,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	1,405,000.00	-	-	0.0%	1,405,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	315,961,631.00	11,113,500.00	11,113,500.00	3.5%	304,848,131.00
22021022	COUNTERPART FUND	300,000,000.00	-	-	0.0%	300,000,000.00
22021041	CONTINGENCY	109,330,674.60	51,981,375.80	51,981,375.80	47.5%	57,349,298.80
22021042	RECURRENT ADJUSTMENT	256,980,000.00	5,508,000.00	5,508,000.00	2.1%	251,472,000.00
<b>220211</b>	<b>OTHER CRF CGARGES</b>	<b>5,000,000,000.00</b>	<b>876,431,229.25</b>	<b>876,431,229.25</b>	<b>17.5%</b>	<b>4,123,568,770.75</b>
22021101	SERVICE-WIDE VOTE EXPENSES	5,000,000,000.00	876,431,229.25	876,431,229.25	17.5%	4,123,568,770.75
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>2,141,186,929.00</b>	<b>161,407,727.32</b>	<b>161,407,727.32</b>	<b>7.5%</b>	<b>1,979,779,201.68</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>2,141,186,929.00</b>	<b>161,407,727.32</b>	<b>161,407,727.32</b>	<b>7.5%</b>	<b>1,979,779,201.68</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	64,228,579.80	-	-	0.0%	64,228,579.80
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL	2,000,000.00	-	-	0.0%	2,000,000.00
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	343,480,729.20	-	-	0.0%	343,480,729.20
22040109	GRANTS TO COMMUNITIES/NGOs	1,731,477,620.00	161,407,727.32	161,407,727.32	9.3%	1,570,069,892.68
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>9,000,000,000.00</b>	<b>2,976,622,657.43</b>	<b>2,976,622,657.43</b>	<b>33.1%</b>	<b>6,023,377,342.57</b>
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	<b>9,000,000,000.00</b>	<b>2,976,622,657.43</b>	<b>2,976,622,657.43</b>	<b>33.1%</b>	<b>6,023,377,342.57</b>
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	600,000,000.00	100,107,675.98	100,107,675.98	16.7%	499,892,324.02
22060203	NA	8,400,000,000.00	2,876,514,981.45	2,876,514,981.45	34.2%	5,523,485,018.55
<b>2207</b>	<b>TRANSFER TO OTHER FUND</b>	<b>1,509,492,885.00</b>	<b>16,398,000.00</b>	<b>16,398,000.00</b>	<b>1.1%</b>	<b>1,493,094,885.00</b>
<b>220701</b>	<b>TRANSFER TO OTHER FUND</b>	<b>1,489,492,885.00</b>	<b>16,398,000.00</b>	<b>16,398,000.00</b>	<b>1.1%</b>	<b>1,473,094,885.00</b>
22070101	TRANSFER TO CDF	1,047,492,885.00	-	-	0.0%	1,047,492,885.00
22070102	TRANSFER TO SOVERIEGN WEALTH FUND	242,000,000.00	16,398,000.00	16,398,000.00	6.8%	225,602,000.00
22070103	TRANSFER TO SINKING FUND	200,000,000.00	-	-	0.0%	200,000,000.00
<b>220702</b>	<b>TRANSFERS FROM CDF TO OTHER FUNDS</b>	<b>20,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>20,000,000.00</b>
22070201	TRANSFER TO CRF	20,000,000.00	-	-	0.0%	20,000,000.00
<b>2208</b>	<b>LOANS/BORROWINGS REPAYMENTS</b>	<b>300,000.00</b>	<b>34,365,000.00</b>	<b>34,365,000.00</b>	<b>11455.0%</b>	<b>- 34,065,000.00</b>
<b>220801</b>	<b>DOMESTIC LOANS/BORROWINGS REPAYMENTS</b>	<b>300,000.00</b>	<b>34,365,000.00</b>	<b>34,365,000.00</b>	<b>11455.0%</b>	<b>- 34,065,000.00</b>
22080102	Repayment of Domestic Loan-NTBs	300,000.00	34,365,000.00	34,365,000.00	11455.0%	- 34,065,000.00



<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>43,531,463,742.35</b>	<b>2,062,929,790.56</b>	<b>2,062,929,790.56</b>	<b>4.7%</b>	<b>41,468,533,951.79</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>8,445,938,986.42</b>	<b>156,528,401.50</b>	<b>156,528,401.50</b>	<b>1.9%</b>	<b>8,289,410,584.92</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>8,445,938,986.42</b>	<b>156,528,401.50</b>	<b>156,528,401.50</b>	<b>1.9%</b>	<b>8,289,410,584.92</b>
23010101	PURCHASE / ACQUISITION OF LAND	182,061,920.00	1,740,000.00	1,740,000.00	1.0%	180,321,920.00
23010102	PURCHASE OF OFFICE BUILDINGS	80,000,000.00	-	-	0.0%	80,000,000.00
23010104	PURCHASE MOTOR CYCLES	85,948,000.00	-	-	0.0%	85,948,000.00
23010105	PURCHASE OF MOTOR VEHICLES	3,220,292,806.40	89,685,819.00	89,685,819.00	2.8%	3,130,606,987.40
23010106	PURCHASE OF VANS	36,000,000.00	-	-	0.0%	36,000,000.00
23010107	PURCHASE OF TRUCKS	207,120,000.00	-	-	0.0%	207,120,000.00
23010108	PURCHASE OF BUSES	9,000,000.00	-	-	0.0%	9,000,000.00
23010109	PURCHASE OF SEA BOATS	6,120,000.00	-	-	0.0%	6,120,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,253,138,531.00	4,913,600.00	4,913,600.00	0.4%	1,248,224,931.00
23010113	PURCHASE OF COMPUTERS	669,534,835.00	685,000.00	685,000.00	0.1%	668,849,835.00
23010114	PURCHASE OF COMPUTER PRINTERS	64,021,442.00	989,970.00	989,970.00	1.5%	63,031,472.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	31,340,841.15	165,000.00	165,000.00	0.5%	31,175,841.15
23010117	PURCHASE OF SHREDDING MACHINES	2,427,461.00	-	-	0.0%	2,427,461.00
23010118	PURCHASE OF SCANNERS	18,891,304.00	-	-	0.0%	18,891,304.00
23010119	PURCHASE OF POWER GENERATING SET	368,914,767.21	3,766,262.50	3,766,262.50	1.0%	365,148,504.71
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	1,250,000.00	-	-	0.0%	1,250,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	943,218,512.40	51,012,750.00	51,012,750.00	5.4%	892,205,762.40
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	106,332,800.00	-	-	0.0%	106,332,800.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	48,200,000.00	-	-	0.0%	48,200,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	18,390,000.00	-	-	0.0%	18,390,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	38,150,000.00	-	-	0.0%	38,150,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	548,960,000.00	-	-	0.0%	548,960,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	68,912,646.00	-	-	0.0%	68,912,646.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	392,949,920.26	-	-	0.0%	392,949,920.26
23010130	PURCHASE OF RECREATIONAL FACILITIES	3,250,000.00	-	-	0.0%	3,250,000.00
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	3,103,200.00	-	-	0.0%	3,103,200.00
23010132	N/A	9,000,000.00	-	-	0.0%	9,000,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	8,480,000.00	3,570,000.00	3,570,000.00	42.1%	4,910,000.00
23010134	PURCHASE OF DIVING EQUIPMENT	1,000,000.00	-	-	0.0%	1,000,000.00
23010135	N/A	540,000.00	-	-	0.0%	540,000.00
23010136	N/A	19,390,000.00	-	-	0.0%	19,390,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>27,466,325,508.47</b>	<b>1,703,701,837.06</b>	<b>1,703,701,837.06</b>	<b>6.2%</b>	<b>25,762,623,671.41</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>27,466,325,508.47</b>	<b>1,703,701,837.06</b>	<b>1,703,701,837.06</b>	<b>6.2%</b>	<b>25,762,623,671.41</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,750,222,460.52	940,000.00	940,000.00	0.0%	2,749,282,460.52
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	618,643,046.30	25,000,000.00	25,000,000.00	4.0%	593,643,046.30
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,291,399,536.14	27,539,088.30	27,539,088.30	2.1%	1,263,860,447.84
23020104	CONSTRUCTION / PROVISION OF HOUSING	175,220,464.86	-	-	0.0%	175,220,464.86
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,269,986,757.34	4,557,395.55	4,557,395.55	0.2%	2,265,429,361.79
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	1,509,632,220.00	7,892,000.00	7,892,000.00	0.5%	1,501,740,220.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	114,436,075.60	-	-	0.0%	114,436,075.60
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	5,000,000.00	-	-	0.0%	5,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	4,800,000.00	-	-	0.0%	4,800,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	233,269,279.19	-	-	0.0%	233,269,279.19
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	2,101,902,500.00	-	-	0.0%	2,101,902,500.00
23020114	CONSTRUCTION / PROVISION OF ROADS	10,185,573,783.86	1,424,868,113.43	1,424,868,113.43	14.0%	8,760,705,670.43
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	21,686,200.00	244,500.00	244,500.00	1.1%	21,441,700.00
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	9,000,000.00	-	-	0.0%	9,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,089,039,050.66	41,803,799.28	41,803,799.28	2.0%	2,047,235,251.38
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	184,832,200.00	-	-	0.0%	184,832,200.00
23020123	CONSTRUCTION OF TRAFFIC / STREET LIGHTS	29,057,535.00	-	-	0.0%	29,057,535.00
23020124	CONSTRUCTION OF MARKETS/PARKS	1,600,000.00	-	-	0.0%	1,600,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	18,999,744.00	-	-	0.0%	18,999,744.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	3,852,024,655.00	170,856,940.50	170,856,940.50	4.4%	3,681,167,714.50

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<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>3,704,633,740.03</b>	<b>175,240,352.00</b>	<b>175,240,352.00</b>	<b>4.7%</b>	<b>3,529,393,388.03</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>3,704,633,740.03</b>	<b>175,240,352.00</b>	<b>175,240,352.00</b>	<b>4.7%</b>	<b>3,529,393,388.03</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	249,240,050.00	3,172,540.00	3,172,540.00	1.3%	246,067,510.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	1,500,000.00	-	-	0.0%	1,500,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	10,000,000.00	-	-	0.0%	10,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	356,089,220.00	-	-	0.0%	356,089,220.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	129,760,750.00	-	-	0.0%	129,760,750.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	37,554,560.00	-	-	0.0%	37,554,560.00
23030113	REHABILITATION / REPAIRS - ROADS	4,000,000.00	-	-	0.0%	4,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	125,000,000.00	-	-	0.0%	125,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,738,584,160.03	172,067,812.00	172,067,812.00	6.3%	2,566,516,348.03
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	50,000,000.00	-	-	0.0%	50,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	2,905,000.00	-	-	0.0%	2,905,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>1,487,105,600.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,487,105,600.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>1,487,105,600.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,487,105,600.00</b>
23040101	TREE PLANTING	37,000,000.00	-	-	0.0%	37,000,000.00
23040102	EROSION & FLOOD CONTROL	1,298,200,000.00	-	-	0.0%	1,298,200,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	151,905,600.00	-	-	0.0%	151,905,600.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>2,427,459,907.43</b>	<b>27,459,200.00</b>	<b>27,459,200.00</b>	<b>1.1%</b>	<b>2,400,000,707.43</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>2,427,459,907.43</b>	<b>27,459,200.00</b>	<b>27,459,200.00</b>	<b>1.1%</b>	<b>2,400,000,707.43</b>
23050101	RESEARCH AND DEVELOPMENT	2,328,148,907.43	27,459,200.00	27,459,200.00	1.2%	2,300,689,707.43
23050102	COMPUTER SOFTWARE ACQUISITION	54,000,000.00	-	-	0.0%	54,000,000.00
23050103	MONITORING AND EVALUATION	12,260,000.00	-	-	0.0%	12,260,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	11,140,000.00	-	-	0.0%	11,140,000.00
23050111	N/A	16,000,000.00	-	-	0.0%	16,000,000.00
23050126	N/A	5,911,000.00	-	-	0.0%	5,911,000.00

## 2.F Expenditure by Function

Table 7: Total Expenditure by Function

Benue State Government Budget Performance Report 2021 Q1 - Total Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>134,374,766,311.23</b>	<b>17,292,534,646.52</b>	<b>17,292,534,646.52</b>	<b>12.9%</b>	<b>117,082,231,664.71</b>
<b>701</b>	<b>General Public Service</b>	<b>26,321,785,996.39</b>	<b>4,867,235,827.13</b>	<b>4,867,235,827.13</b>	<b>18.5%</b>	<b>21,454,550,169.26</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>16,938,896,412.51</b>	<b>3,850,551,355.72</b>	<b>3,850,551,355.72</b>	<b>22.7%</b>	<b>13,088,345,056.79</b>
70111	Executive Organ and Legislative Organs	14,325,989,039.84	3,506,717,738.55	3,506,717,738.55	24.5%	10,819,271,301.29
70112	Financial and Fiscal Affairs	2,612,907,372.67	343,833,617.17	343,833,617.17	13.2%	2,269,073,755.50
<b>7013</b>	<b>General Services</b>	<b>7,858,385,424.88</b>	<b>999,792,711.41</b>	<b>999,792,711.41</b>	<b>12.7%</b>	<b>6,858,592,713.47</b>
70131	General Personnel Services	3,909,590,307.97	914,254,403.78	914,254,403.78	23.4%	2,995,335,904.19
70132	Overall Planning and Statistical Services	2,376,303,976.91	68,319,007.63	68,319,007.63	2.9%	2,307,984,969.28
70133	Other General Services	1,572,491,140.00	17,219,300.00	17,219,300.00	1.1%	1,555,271,840.00
<b>7014</b>	<b>Basic Research</b>	<b>240,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>240,000.00</b>
70141	Basic Research	240,000.00	-	-	0.0%	240,000.00
<b>7017</b>	<b>Public Debt Transactions</b>	<b>14,771,274.00</b>	<b>493,760.00</b>	<b>493,760.00</b>	<b>3.3%</b>	<b>14,277,514.00</b>
70171	Public Debt Transactions	14,771,274.00	493,760.00	493,760.00	3.3%	14,277,514.00
<b>7018</b>	<b>Transfer of a General Character between Different Levels of Government</b>	<b>1,509,492,885.00</b>	<b>16,398,000.00</b>	<b>16,398,000.00</b>	<b>1.1%</b>	<b>1,493,094,885.00</b>
70181	Transfer of a General Character between Different Levels of Government	1,509,492,885.00	16,398,000.00	16,398,000.00	1.1%	1,493,094,885.00
<b>703</b>	<b>Public Order and Safety</b>	<b>3,329,045,711.43</b>	<b>494,492,729.71</b>	<b>494,492,729.71</b>	<b>14.9%</b>	<b>2,834,552,981.72</b>
<b>7031</b>	<b>Police Services</b>	<b>272,862,556.28</b>	<b>42,044,496.62</b>	<b>42,044,496.62</b>	<b>15.4%</b>	<b>230,818,059.66</b>
70311	State Expenditure to Support Police Services	272,862,556.28	42,044,496.62	42,044,496.62	15.4%	230,818,059.66
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>3,056,183,155.15</b>	<b>452,448,233.09</b>	<b>452,448,233.09</b>	<b>14.8%</b>	<b>2,603,734,922.06</b>
70331	Justice & Law Courts	3,056,183,155.15	452,448,233.09	452,448,233.09	14.8%	2,603,734,922.06
<b>704</b>	<b>Economic Affairs</b>	<b>15,733,181,682.78</b>	<b>1,522,945,879.00</b>	<b>1,522,945,879.00</b>	<b>9.7%</b>	<b>14,210,235,803.78</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>90,971,019.50</b>	<b>22,425,334.00</b>	<b>22,425,334.00</b>	<b>24.7%</b>	<b>68,545,685.50</b>
70411	General Economic and Commercial Affairs	90,971,019.50	22,425,334.00	22,425,334.00	24.7%	68,545,685.50
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>6,600,334,355.25</b>	<b>340,453,051.02</b>	<b>340,453,051.02</b>	<b>5.2%</b>	<b>6,259,881,304.23</b>
70421	Agriculture	6,600,334,355.25	340,453,051.02	340,453,051.02	5.2%	6,259,881,304.23
<b>7043</b>	<b>Fuel and Energy</b>	<b>848,818,158.61</b>	<b>22,303,196.12</b>	<b>22,303,196.12</b>	<b>2.6%</b>	<b>826,514,962.49</b>
70435	Electricity	848,818,158.61	22,303,196.12	22,303,196.12	2.6%	826,514,962.49
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>7,596,409,540.83</b>	<b>1,129,568,113.58</b>	<b>1,129,568,113.58</b>	<b>14.9%</b>	<b>6,466,841,427.25</b>
70443	Construction	7,596,409,540.83	1,129,568,113.58	1,129,568,113.58	14.9%	6,466,841,427.25
<b>7046</b>	<b>Communication</b>	<b>50,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>50,000,000.00</b>
70460	Communication	50,000,000.00	-	-	0.0%	50,000,000.00
<b>7047</b>	<b>Other Industries</b>	<b>518,453,568.60</b>	<b>7,962,184.28</b>	<b>7,962,184.28</b>	<b>1.5%</b>	<b>510,491,384.32</b>
70471	Distributive Trade, Storage and Warehousing	490,184,626.60	6,743,384.28	6,743,384.28	1.4%	483,441,242.32
70473	Tourism	28,268,942.00	1,218,800.00	1,218,800.00	4.3%	27,050,142.00
<b>7048</b>	<b>R&amp;D Economic Affairs</b>	<b>28,195,040.00</b>	<b>234,000.00</b>	<b>234,000.00</b>	<b>0.8%</b>	<b>27,961,040.00</b>
70481	R&D General Economic, Commercial and Labour Affairs	222,000.00	-	-	0.0%	222,000.00
70484	R&D Mining, Manufacturing and Construction	1,000,000.00	-	-	0.0%	1,000,000.00
70485	R&D Transport	2,120,000.00	-	-	0.0%	2,120,000.00
70487	R&D Other Industries	24,853,040.00	234,000.00	234,000.00	0.9%	24,619,040.00
<b>705</b>	<b>Environmental Protection</b>	<b>145,614,215.90</b>	<b>30,336,765.19</b>	<b>30,336,765.19</b>	<b>20.8%</b>	<b>115,277,450.71</b>
<b>7051</b>	<b>Waste Management</b>	<b>145,614,215.90</b>	<b>30,336,765.19</b>	<b>30,336,765.19</b>	<b>20.8%</b>	<b>115,277,450.71</b>
70511	Waste Management	145,614,215.90	30,336,765.19	30,336,765.19	20.8%	115,277,450.71

<b>706</b>	<b>Housing and Community Amenities</b>	<b>30,234,532,026.51</b>	<b>1,687,385,923.47</b>	<b>1,687,385,923.47</b>	<b>5.6%</b>	<b>28,547,146,103.04</b>
<b>7061</b>	<b>Housing Development</b>	<b>3,036,402,420.79</b>	<b>223,652,968.50</b>	<b>223,652,968.50</b>	<b>7.4%</b>	<b>2,812,749,452.29</b>
70611	Housing Development	3,036,402,420.79	223,652,968.50	223,652,968.50	7.4%	2,812,749,452.29
<b>7062</b>	<b>Community Development</b>	<b>23,254,792,245.49</b>	<b>1,290,377,269.05</b>	<b>1,290,377,269.05</b>	<b>5.5%</b>	<b>21,964,414,976.44</b>
70621	Community Development	23,254,792,245.49	1,290,377,269.05	1,290,377,269.05	5.5%	21,964,414,976.44
<b>7063</b>	<b>Water Supply</b>	<b>3,943,337,360.23</b>	<b>173,355,685.92</b>	<b>173,355,685.92</b>	<b>4.4%</b>	<b>3,769,981,674.31</b>
70631	Water Supply	3,943,337,360.23	173,355,685.92	173,355,685.92	4.4%	3,769,981,674.31
<b>707</b>	<b>Health</b>	<b>19,346,242,827.86</b>	<b>1,734,638,462.88</b>	<b>1,734,638,462.88</b>	<b>9.0%</b>	<b>17,611,604,364.98</b>
<b>7071</b>	<b>Medical Products, Appliances and Equipment</b>	<b>269,833,483.00</b>	<b>49,811,687.65</b>	<b>49,811,687.65</b>	<b>18.5%</b>	<b>220,021,795.35</b>
70713	Therapeutic Appliances and Equipment	269,833,483.00	49,811,687.65	49,811,687.65	18.5%	220,021,795.35
<b>7072</b>	<b>Outpatient Services</b>	<b>3,761,204,551.12</b>	<b>698,413,354.96</b>	<b>698,413,354.96</b>	<b>18.6%</b>	<b>3,062,791,196.16</b>
70722	Specialized Medical Services	3,761,204,551.12	698,413,354.96	698,413,354.96	18.6%	3,062,791,196.16
<b>7073</b>	<b>Hospital Services</b>	<b>4,125,941,918.98</b>	<b>855,181,790.87</b>	<b>855,181,790.87</b>	<b>20.7%</b>	<b>3,270,760,128.11</b>
70731	General Hospital Services	3,657,638,035.54	773,590,321.93	773,590,321.93	21.1%	2,884,047,713.61
70732	Specialized Hospital Services	468,303,883.44	81,591,468.94	81,591,468.94	17.4%	386,712,414.50
<b>7074</b>	<b>Public Health Services</b>	<b>11,189,262,874.76</b>	<b>131,231,629.40</b>	<b>131,231,629.40</b>	<b>1.2%</b>	<b>11,058,031,245.36</b>
70741	Public Health Services	11,189,262,874.76	131,231,629.40	131,231,629.40	1.2%	11,058,031,245.36
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>4,865,337,316.12</b>	<b>741,872,386.01</b>	<b>741,872,386.01</b>	<b>15.2%</b>	<b>4,123,464,930.11</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>1,093,829,836.88</b>	<b>63,930,513.73</b>	<b>63,930,513.73</b>	<b>5.8%</b>	<b>1,029,899,323.15</b>
70811	Recreational and Sporting Services	1,093,829,836.88	63,930,513.73	63,930,513.73	5.8%	1,029,899,323.15
<b>7082</b>	<b>Cultural Services</b>	<b>318,731,572.56</b>	<b>30,643,914.80</b>	<b>30,643,914.80</b>	<b>9.6%</b>	<b>288,087,657.76</b>
70821	Cultural Services	318,731,572.56	30,643,914.80	30,643,914.80	9.6%	288,087,657.76
<b>7083</b>	<b>Broadcasting and Publishing Services</b>	<b>2,416,683,709.68</b>	<b>485,566,447.48</b>	<b>485,566,447.48</b>	<b>20.1%</b>	<b>1,931,117,262.20</b>
70831	Broadcasting and Publishing Services	2,416,683,709.68	485,566,447.48	485,566,447.48	20.1%	1,931,117,262.20
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>1,036,092,197.00</b>	<b>161,731,510.00</b>	<b>161,731,510.00</b>	<b>15.6%</b>	<b>874,360,687.00</b>
70841	Religious and Other Community Services	1,036,092,197.00	161,731,510.00	161,731,510.00	15.6%	874,360,687.00
<b>709</b>	<b>Education</b>	<b>25,053,449,208.72</b>	<b>5,056,148,721.43</b>	<b>5,056,148,721.43</b>	<b>20.2%</b>	<b>19,997,300,487.29</b>
<b>7092</b>	<b>Secondary Education</b>	<b>1,715,845,838.83</b>	<b>152,453,004.11</b>	<b>152,453,004.11</b>	<b>8.9%</b>	<b>1,563,392,834.72</b>
70921	Junior Secondary	1,556,276,488.83	104,987,378.51	104,987,378.51	6.7%	1,451,289,110.32
70922	Senior Secondary	159,569,350.00	47,465,625.60	47,465,625.60	29.7%	112,103,724.40
<b>7093</b>	<b>Post-Secondary and Non Tertiary Education</b>	<b>8,097,255.00</b>	<b>579,300.00</b>	<b>579,300.00</b>	<b>7.2%</b>	<b>7,517,955.00</b>
70931	Post-Secondary and Non Tertiary Education	8,097,255.00	579,300.00	579,300.00	7.2%	7,517,955.00
<b>7094</b>	<b>Tertiary Education</b>	<b>14,188,810,424.80</b>	<b>3,091,937,644.97</b>	<b>3,091,937,644.97</b>	<b>21.8%</b>	<b>11,096,872,779.83</b>
70941	First Stage of Tertiary Education	9,029,237,079.98	1,797,428,372.62	1,797,428,372.62	19.9%	7,231,808,707.36
70942	Second Stage of Tertiary Education	5,159,573,344.82	1,294,509,272.35	1,294,509,272.35	25.1%	3,865,064,072.47
<b>7095</b>	<b>Education Not Definable by Level</b>	<b>258,213,047.52</b>	<b>59,624,745.00</b>	<b>59,624,745.00</b>	<b>23.1%</b>	<b>198,588,302.52</b>
70951	Education Not Definable by Level	258,213,047.52	59,624,745.00	59,624,745.00	23.1%	198,588,302.52
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>8,830,128,207.04</b>	<b>1,745,927,214.88</b>	<b>1,745,927,214.88</b>	<b>19.8%</b>	<b>7,084,200,992.16</b>
70961	Subsidiary Services to Education	8,830,128,207.04	1,745,927,214.88	1,745,927,214.88	19.8%	7,084,200,992.16
<b>7097</b>	<b>R&amp;D Education</b>	<b>52,354,435.53</b>	<b>5,626,812.47</b>	<b>5,626,812.47</b>	<b>10.7%</b>	<b>46,727,623.06</b>
70971	R&D Education	52,354,435.53	5,626,812.47	5,626,812.47	10.7%	46,727,623.06
<b>710</b>	<b>Social Protection</b>	<b>9,345,577,325.51</b>	<b>1,157,477,951.70</b>	<b>1,157,477,951.70</b>	<b>12.4%</b>	<b>8,188,099,373.81</b>
<b>7102</b>	<b>Old Age</b>	<b>8,974,875,375.50</b>	<b>1,127,698,911.20</b>	<b>1,127,698,911.20</b>	<b>12.6%</b>	<b>7,847,176,464.30</b>
71021	Old Age	8,974,875,375.50	1,127,698,911.20	1,127,698,911.20	12.6%	7,847,176,464.30
<b>7103</b>	<b>Survivors</b>	<b>2,027,121.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.7%</b>	<b>2,012,121.00</b>
71031	Survivors	2,027,121.00	15,000.00	15,000.00	0.7%	2,012,121.00
<b>7104</b>	<b>Family and Children</b>	<b>366,188,529.01</b>	<b>28,633,040.50</b>	<b>28,633,040.50</b>	<b>7.8%</b>	<b>337,555,488.51</b>
71041	Family and Children	366,188,529.01	28,633,040.50	28,633,040.50	7.8%	337,555,488.51
<b>7105</b>	<b>Unemployment</b>	<b>2,486,300.00</b>	<b>1,131,000.00</b>	<b>1,131,000.00</b>	<b>45.5%</b>	<b>1,355,300.00</b>
71051	Unemployment	2,486,300.00	1,131,000.00	1,131,000.00	45.5%	1,355,300.00

Table 8: Personnel Expenditure by Function

Benue State Government Budget Performance Report 2021 Q1 - Personnel Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Personnel Expenditure</b>	<b>49,383,924,249.51</b>	<b>9,602,962,790.99</b>	<b>9,602,962,790.99</b>	<b>19.4%</b>	<b>39,780,961,458.52</b>
<b>701</b>	<b>General Public Service</b>	<b>4,492,645,414.22</b>	<b>1,248,610,921.83</b>	<b>1,248,610,921.83</b>	<b>27.8%</b>	<b>3,244,034,492.39</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>2,294,275,604.75</b>	<b>616,583,965.14</b>	<b>616,583,965.14</b>	<b>26.9%</b>	<b>1,677,691,639.61</b>
70111	Executive Organ and Legislative Organs	1,105,025,208.31	287,001,207.97	287,001,207.97	26.0%	818,024,000.34
70112	Financial and Fiscal Affairs	1,189,250,396.44	329,582,757.17	329,582,757.17	27.7%	859,667,639.27
<b>7013</b>	<b>General Services</b>	<b>2,198,369,809.47</b>	<b>632,026,956.69</b>	<b>632,026,956.69</b>	<b>28.7%</b>	<b>1,566,342,852.78</b>
70131	General Personnel Services	2,125,283,364.99	612,583,613.06	612,583,613.06	28.8%	1,512,699,751.93
70132	Overall Planning and Statistical Services	73,086,444.48	19,443,343.63	19,443,343.63	26.6%	53,643,100.85
<b>703</b>	<b>Public Order and Safety</b>	<b>1,875,780,581.08</b>	<b>428,165,624.41</b>	<b>428,165,624.41</b>	<b>22.8%</b>	<b>1,447,614,956.67</b>
<b>7031</b>	<b>Police Services</b>	<b>80,465,123.28</b>	<b>22,984,555.62</b>	<b>22,984,555.62</b>	<b>28.6%</b>	<b>57,480,567.66</b>
70311	State Expenditure to Support Police Services	80,465,123.28	22,984,555.62	22,984,555.62	28.6%	57,480,567.66
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>1,795,315,457.80</b>	<b>405,181,068.79</b>	<b>405,181,068.79</b>	<b>22.6%</b>	<b>1,390,134,389.01</b>
70331	Justice & Law Courts	1,795,315,457.80	405,181,068.79	405,181,068.79	22.6%	1,390,134,389.01
<b>704</b>	<b>Economic Affairs</b>	<b>937,388,174.72</b>	<b>230,464,157.97</b>	<b>230,464,157.97</b>	<b>24.6%</b>	<b>706,924,016.75</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>85,250,268.00</b>	<b>21,660,634.00</b>	<b>21,660,634.00</b>	<b>25.4%</b>	<b>63,589,634.00</b>
70411	General Economic and Commercial Affairs	85,250,268.00	21,660,634.00	21,660,634.00	25.4%	63,589,634.00
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>667,205,247.20</b>	<b>159,033,381.75</b>	<b>159,033,381.75</b>	<b>23.8%</b>	<b>508,171,865.45</b>
70421	Agriculture	667,205,247.20	159,033,381.75	159,033,381.75	23.8%	508,171,865.45
<b>7043</b>	<b>Fuel and Energy</b>	<b>59,667,479.76</b>	<b>21,750,554.20</b>	<b>21,750,554.20</b>	<b>36.5%</b>	<b>37,916,925.56</b>
70435	Electricity	59,667,479.76	21,750,554.20	21,750,554.20	36.5%	37,916,925.56
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>125,265,179.76</b>	<b>28,019,588.02</b>	<b>28,019,588.02</b>	<b>22.4%</b>	<b>97,245,591.74</b>
70443	Construction	125,265,179.76	28,019,588.02	28,019,588.02	22.4%	97,245,591.74
<b>705</b>	<b>Environmental Protection</b>	<b>114,081,120.00</b>	<b>25,585,989.19</b>	<b>25,585,989.19</b>	<b>22.4%</b>	<b>88,495,130.81</b>
<b>7051</b>	<b>Waste Management</b>	<b>114,081,120.00</b>	<b>25,585,989.19</b>	<b>25,585,989.19</b>	<b>22.4%</b>	<b>88,495,130.81</b>
70511	Waste Management	114,081,120.00	25,585,989.19	25,585,989.19	22.4%	88,495,130.81
<b>706</b>	<b>Housing and Community Amenities</b>	<b>630,766,760.83</b>	<b>165,044,509.57</b>	<b>165,044,509.57</b>	<b>26.2%</b>	<b>465,722,251.26</b>
<b>7061</b>	<b>Housing Development</b>	<b>50,228,904.00</b>	<b>12,247,840.50</b>	<b>12,247,840.50</b>	<b>24.4%</b>	<b>37,981,063.50</b>
70611	Housing Development	50,228,904.00	12,247,840.50	12,247,840.50	24.4%	37,981,063.50
<b>7062</b>	<b>Community Development</b>	<b>228,001,399.68</b>	<b>59,522,798.96</b>	<b>59,522,798.96</b>	<b>26.1%</b>	<b>168,478,600.72</b>
70621	Community Development	228,001,399.68	59,522,798.96	59,522,798.96	26.1%	168,478,600.72
<b>7063</b>	<b>Water Supply</b>	<b>352,536,457.15</b>	<b>93,273,870.11</b>	<b>93,273,870.11</b>	<b>26.5%</b>	<b>259,262,587.04</b>
70631	Water Supply	352,536,457.15	93,273,870.11	93,273,870.11	26.5%	259,262,587.04
<b>707</b>	<b>Health</b>	<b>11,907,963,789.44</b>	<b>1,510,484,024.70</b>	<b>1,510,484,024.70</b>	<b>12.7%</b>	<b>10,397,479,764.74</b>
<b>7072</b>	<b>Outpatient Services</b>	<b>2,348,554,630.00</b>	<b>542,001,987.91</b>	<b>542,001,987.91</b>	<b>23.1%</b>	<b>1,806,552,642.09</b>
70722	Specialized Medical Services	2,348,554,630.00	542,001,987.91	542,001,987.91	23.1%	1,806,552,642.09
<b>7073</b>	<b>Hospital Services</b>	<b>3,613,979,635.68</b>	<b>850,734,680.87</b>	<b>850,734,680.87</b>	<b>23.5%</b>	<b>2,763,244,954.81</b>
70731	General Hospital Services	3,145,675,752.24	769,143,211.93	769,143,211.93	24.5%	2,376,532,540.31
70732	Specialized Hospital Services	468,303,883.44	81,591,468.94	81,591,468.94	17.4%	386,712,414.50
<b>7074</b>	<b>Public Health Services</b>	<b>5,945,429,523.76</b>	<b>117,747,355.92</b>	<b>117,747,355.92</b>	<b>2.0%</b>	<b>5,827,682,167.84</b>
70741	Public Health Services	5,945,429,523.76	117,747,355.92	117,747,355.92	2.0%	5,827,682,167.84

<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>1,146,274,370.83</b>	<b>285,180,653.46</b>	<b>285,180,653.46</b>	<b>24.9%</b>	<b>861,093,717.37</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>224,784,216.15</b>	<b>53,552,418.00</b>	<b>53,552,418.00</b>	<b>23.8%</b>	<b>171,231,798.15</b>
70811	Recreational and Sporting Services	224,784,216.15	53,552,418.00	53,552,418.00	23.8%	171,231,798.15
<b>7082</b>	<b>Cultural Services</b>	<b>119,036,885.76</b>	<b>29,080,614.80</b>	<b>29,080,614.80</b>	<b>24.4%</b>	<b>89,956,270.96</b>
70821	Cultural Services	119,036,885.76	29,080,614.80	29,080,614.80	24.4%	89,956,270.96
<b>7083</b>	<b>Broadcasting and Publishing Services</b>	<b>802,453,268.92</b>	<b>202,547,620.66</b>	<b>202,547,620.66</b>	<b>25.2%</b>	<b>599,905,648.26</b>
70831	Broadcasting and Publishing Services	802,453,268.92	202,547,620.66	202,547,620.66	25.2%	599,905,648.26
<b>709</b>	<b>Education</b>	<b>19,919,238,265.07</b>	<b>4,601,792,565.58</b>	<b>4,601,792,565.58</b>	<b>23.1%</b>	<b>15,317,445,699.49</b>
<b>7092</b>	<b>Secondary Education</b>	<b>493,411,654.32</b>	<b>89,842,453.75</b>	<b>89,842,453.75</b>	<b>18.2%</b>	<b>403,569,200.57</b>
70921	Junior Secondary	441,473,434.32	76,228,228.15	76,228,228.15	17.3%	365,245,206.17
70922	Senior Secondary	51,938,220.00	13,614,225.60	13,614,225.60	26.2%	38,323,994.40
<b>7094</b>	<b>Tertiary Education</b>	<b>12,548,455,339.67</b>	<b>2,904,519,934.59</b>	<b>2,904,519,934.59</b>	<b>23.1%</b>	<b>9,643,935,405.08</b>
70941	First Stage of Tertiary Education	7,822,358,854.05	1,665,831,861.13	1,665,831,861.13	21.3%	6,156,526,992.92
70942	Second Stage of Tertiary Education	4,726,096,485.62	1,238,688,073.46	1,238,688,073.46	26.2%	3,487,408,412.16
<b>7095</b>	<b>Education Not Definable by Level</b>	<b>252,959,003.52</b>	<b>58,914,745.00</b>	<b>58,914,745.00</b>	<b>23.3%</b>	<b>194,044,258.52</b>
70951	Education Not Definable by Level	252,959,003.52	58,914,745.00	58,914,745.00	23.3%	194,044,258.52
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>6,603,470,687.28</b>	<b>1,543,886,319.77</b>	<b>1,543,886,319.77</b>	<b>23.4%</b>	<b>5,059,584,367.51</b>
70961	Subsidiary Services to Education	6,603,470,687.28	1,543,886,319.77	1,543,886,319.77	23.4%	5,059,584,367.51
<b>7097</b>	<b>R&amp;D Education</b>	<b>20,941,580.28</b>	<b>4,629,112.47</b>	<b>4,629,112.47</b>	<b>22.1%</b>	<b>16,312,467.81</b>
70971	R&D Education	20,941,580.28	4,629,112.47	4,629,112.47	22.1%	16,312,467.81
<b>710</b>	<b>Social Protection</b>	<b>8,359,785,773.31</b>	<b>1,107,634,344.28</b>	<b>1,107,634,344.28</b>	<b>13.2%</b>	<b>7,252,151,429.03</b>
<b>7102</b>	<b>Old Age</b>	<b>8,263,784,437.47</b>	<b>1,084,007,985.28</b>	<b>1,084,007,985.28</b>	<b>13.1%</b>	<b>7,179,776,452.19</b>
71021	Old Age	8,263,784,437.47	1,084,007,985.28	1,084,007,985.28	13.1%	7,179,776,452.19
<b>7104</b>	<b>Family and Children</b>	<b>96,001,335.84</b>	<b>23,626,359.00</b>	<b>23,626,359.00</b>	<b>24.6%</b>	<b>72,374,976.84</b>
71041	Family and Children	96,001,335.84	23,626,359.00	23,626,359.00	24.6%	72,374,976.84



Table 9: Overhead Expenditure by Function

Benue State Government Budget Performance Report 2021 Q1 - Overhead Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Overhead Expenditure</b>	<b>28,808,398,505.37</b>	<b>2,437,848,680.22</b>	<b>2,437,848,680.22</b>	<b>8.5%</b>	<b>26,370,549,825.15</b>
<b>701</b>	<b>General Public Service</b>	<b>5,222,201,125.74</b>	<b>588,396,930.55</b>	<b>588,396,930.55</b>	<b>11.3%</b>	<b>4,633,804,195.19</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>4,085,893,493.76</b>	<b>357,452,409.13</b>	<b>357,452,409.13</b>	<b>8.7%</b>	<b>3,728,441,084.63</b>
70111	Executive Organ and Legislative Organs	3,143,623,381.53	343,201,549.13	343,201,549.13	10.9%	2,800,421,832.40
70112	Financial and Fiscal Affairs	942,270,112.23	14,250,860.00	14,250,860.00	1.5%	928,019,252.23
<b>7013</b>	<b>General Services</b>	<b>1,124,526,357.98</b>	<b>230,450,761.42</b>	<b>230,450,761.42</b>	<b>20.5%</b>	<b>894,075,596.56</b>
70131	General Personnel Services	864,539,605.98	191,575,097.42	191,575,097.42	22.2%	672,964,508.56
70132	Overall Planning and Statistical Services	224,986,752.00	38,875,664.00	38,875,664.00	17.3%	186,111,088.00
70133	Other General Services	35,000,000.00	-	-	0.0%	35,000,000.00
<b>7017</b>	<b>Public Debt Transactions</b>	<b>11,781,274.00</b>	<b>493,760.00</b>	<b>493,760.00</b>	<b>4.2%</b>	<b>11,287,514.00</b>
70171	Public Debt Transactions	11,781,274.00	493,760.00	493,760.00	4.2%	11,287,514.00
<b>703</b>	<b>Public Order and Safety</b>	<b>700,444,070.65</b>	<b>66,327,105.30</b>	<b>66,327,105.30</b>	<b>9.5%</b>	<b>634,116,965.35</b>
<b>7031</b>	<b>Police Services</b>	<b>42,397,433.00</b>	<b>19,059,941.00</b>	<b>19,059,941.00</b>	<b>45.0%</b>	<b>23,337,492.00</b>
70311	State Expenditure to Support Police Services	42,397,433.00	19,059,941.00	19,059,941.00	45.0%	23,337,492.00
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>658,046,637.65</b>	<b>47,267,164.30</b>	<b>47,267,164.30</b>	<b>7.2%</b>	<b>610,779,473.35</b>
70331	Justice & Law Courts	658,046,637.65	47,267,164.30	47,267,164.30	7.2%	610,779,473.35
<b>704</b>	<b>Economic Affairs</b>	<b>647,768,214.91</b>	<b>24,742,226.05</b>	<b>24,742,226.05</b>	<b>3.8%</b>	<b>623,025,988.86</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>3,897,551.50</b>	<b>764,700.00</b>	<b>764,700.00</b>	<b>19.6%</b>	<b>3,132,851.50</b>
70411	General Economic and Commercial Affairs	3,897,551.50	764,700.00	764,700.00	19.6%	3,132,851.50
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>423,690,300.65</b>	<b>10,539,103.29</b>	<b>10,539,103.29</b>	<b>2.5%</b>	<b>413,151,197.36</b>
70421	Agriculture	423,690,300.65	10,539,103.29	10,539,103.29	2.5%	413,151,197.36
<b>7043</b>	<b>Fuel and Energy</b>	<b>57,279,651.85</b>	<b>552,641.92</b>	<b>552,641.92</b>	<b>1.0%</b>	<b>56,727,009.93</b>
70435	Electricity	57,279,651.85	552,641.92	552,641.92	1.0%	56,727,009.93
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>90,396,182.31</b>	<b>6,970,330.84</b>	<b>6,970,330.84</b>	<b>7.7%</b>	<b>83,425,851.47</b>
70443	Construction	90,396,182.31	6,970,330.84	6,970,330.84	7.7%	83,425,851.47
<b>7047</b>	<b>Other Industries</b>	<b>68,405,968.60</b>	<b>5,681,450.00</b>	<b>5,681,450.00</b>	<b>8.3%</b>	<b>62,724,518.60</b>
70471	Distributive Trade, Storage and Warehousing	40,137,026.60	4,462,650.00	4,462,650.00	11.1%	35,674,376.60
70473	Tourism	28,268,942.00	1,218,800.00	1,218,800.00	4.3%	27,050,142.00
<b>7048</b>	<b>R&amp;D Economic Affairs</b>	<b>4,098,560.00</b>	<b>234,000.00</b>	<b>234,000.00</b>	<b>5.7%</b>	<b>3,864,560.00</b>
70487	R&D Other Industries	4,098,560.00	234,000.00	234,000.00	5.7%	3,864,560.00
<b>705</b>	<b>Environmental Protection</b>	<b>16,353,095.90</b>	<b>4,750,776.00</b>	<b>4,750,776.00</b>	<b>29.1%</b>	<b>11,602,319.90</b>
<b>7051</b>	<b>Waste Management</b>	<b>16,353,095.90</b>	<b>4,750,776.00</b>	<b>4,750,776.00</b>	<b>29.1%</b>	<b>11,602,319.90</b>
70511	Waste Management	16,353,095.90	4,750,776.00	4,750,776.00	29.1%	11,602,319.90
<b>706</b>	<b>Housing and Community Amenities</b>	<b>15,981,198,225.20</b>	<b>954,033,050.32</b>	<b>954,033,050.32</b>	<b>6.0%</b>	<b>15,027,165,174.88</b>
<b>7061</b>	<b>Housing Development</b>	<b>10,329,436.40</b>	<b>1,792,451.00</b>	<b>1,792,451.00</b>	<b>17.4%</b>	<b>8,536,985.40</b>
70611	Housing Development	10,329,436.40	1,792,451.00	1,792,451.00	17.4%	8,536,985.40
<b>7062</b>	<b>Community Development</b>	<b>15,774,286,133.45</b>	<b>926,070,329.06</b>	<b>926,070,329.06</b>	<b>5.9%</b>	<b>14,848,215,804.39</b>
70621	Community Development	15,774,286,133.45	926,070,329.06	926,070,329.06	5.9%	14,848,215,804.39
<b>7063</b>	<b>Water Supply</b>	<b>196,582,655.35</b>	<b>26,170,270.26</b>	<b>26,170,270.26</b>	<b>13.3%</b>	<b>170,412,385.09</b>
70631	Water Supply	196,582,655.35	26,170,270.26	26,170,270.26	13.3%	170,412,385.09

<b>707</b>	<b>Health</b>	<b>1,729,739,607.62</b>	<b>223,273,438.18</b>	<b>223,273,438.18</b>	<b>12.9%</b>	<b>1,506,466,169.44</b>
<b>7071</b>	<b>Medical Products, Appliances and Equipment</b>	<b>269,833,483.00</b>	<b>49,811,687.65</b>	<b>49,811,687.65</b>	<b>18.5%</b>	<b>220,021,795.35</b>
70713	Therapeutic Appliances and Equipment	269,833,483.00	49,811,687.65	49,811,687.65	18.5%	220,021,795.35
<b>7072</b>	<b>Outpatient Services</b>	<b>1,035,823,101.12</b>	<b>155,530,367.05</b>	<b>155,530,367.05</b>	<b>15.0%</b>	<b>880,292,734.07</b>
70722	Specialized Medical Services	1,035,823,101.12	155,530,367.05	155,530,367.05	15.0%	880,292,734.07
<b>7073</b>	<b>Hospital Services</b>	<b>166,981,554.10</b>	<b>4,447,110.00</b>	<b>4,447,110.00</b>	<b>2.7%</b>	<b>162,534,444.10</b>
70731	General Hospital Services	166,981,554.10	4,447,110.00	4,447,110.00	2.7%	162,534,444.10
<b>7074</b>	<b>Public Health Services</b>	<b>257,101,469.40</b>	<b>13,484,273.48</b>	<b>13,484,273.48</b>	<b>5.2%</b>	<b>243,617,195.92</b>
70741	Public Health Services	257,101,469.40	13,484,273.48	13,484,273.48	5.2%	243,617,195.92
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>834,392,535.01</b>	<b>135,794,582.05</b>	<b>135,794,582.05</b>	<b>16.3%</b>	<b>698,597,952.96</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>185,693,521.81</b>	<b>10,343,095.73</b>	<b>10,343,095.73</b>	<b>5.6%</b>	<b>175,350,426.08</b>
70811	Recreational and Sporting Services	185,693,521.81	10,343,095.73	10,343,095.73	5.6%	175,350,426.08
<b>7082</b>	<b>Cultural Services</b>	<b>23,694,686.80</b>	<b>1,563,300.00</b>	<b>1,563,300.00</b>	<b>6.6%</b>	<b>22,131,386.80</b>
70821	Cultural Services	23,694,686.80	1,563,300.00	1,563,300.00	6.6%	22,131,386.80
<b>7083</b>	<b>Broadcasting and Publishing Services</b>	<b>568,222,129.40</b>	<b>112,161,886.32</b>	<b>112,161,886.32</b>	<b>19.7%</b>	<b>456,060,243.08</b>
70831	Broadcasting and Publishing Services	568,222,129.40	112,161,886.32	112,161,886.32	19.7%	456,060,243.08
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>56,782,197.00</b>	<b>11,726,300.00</b>	<b>11,726,300.00</b>	<b>20.7%</b>	<b>45,055,897.00</b>
70841	Religious and Other Community Services	56,782,197.00	11,726,300.00	11,726,300.00	20.7%	45,055,897.00
<b>709</b>	<b>Education</b>	<b>3,098,105,525.75</b>	<b>391,506,964.35</b>	<b>391,506,964.35</b>	<b>12.6%</b>	<b>2,706,598,561.40</b>
<b>7092</b>	<b>Secondary Education</b>	<b>568,035,514.51</b>	<b>29,266,550.36</b>	<b>29,266,550.36</b>	<b>5.2%</b>	<b>538,768,964.15</b>
70921	Junior Secondary	562,003,054.51	28,759,150.36	28,759,150.36	5.1%	533,243,904.15
70922	Senior Secondary	6,032,460.00	507,400.00	507,400.00	8.4%	5,525,060.00
<b>7093</b>	<b>Post-Secondary and Non Tertiary Education</b>	<b>7,603,755.00</b>	<b>579,300.00</b>	<b>579,300.00</b>	<b>7.6%</b>	<b>7,024,455.00</b>
70931	Post-Secondary and Non Tertiary Education	7,603,755.00	579,300.00	579,300.00	7.6%	7,024,455.00
<b>7094</b>	<b>Tertiary Education</b>	<b>931,201,597.18</b>	<b>159,912,518.88</b>	<b>159,912,518.88</b>	<b>17.2%</b>	<b>771,289,078.30</b>
70941	First Stage of Tertiary Education	654,363,797.08	116,465,192.49	116,465,192.49	17.8%	537,898,604.59
70942	Second Stage of Tertiary Education	276,837,800.10	43,447,326.39	43,447,326.39	15.7%	233,390,473.71
<b>7095</b>	<b>Education Not Definable by Level</b>	<b>5,254,044.00</b>	<b>710,000.00</b>	<b>710,000.00</b>	<b>13.5%</b>	<b>4,544,044.00</b>
70951	Education Not Definable by Level	5,254,044.00	710,000.00	710,000.00	13.5%	4,544,044.00
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>1,554,597,759.81</b>	<b>200,040,895.11</b>	<b>200,040,895.11</b>	<b>12.9%</b>	<b>1,354,556,864.70</b>
70961	Subsidiary Services to Education	1,554,597,759.81	200,040,895.11	200,040,895.11	12.9%	1,354,556,864.70
<b>7097</b>	<b>R&amp;D Education</b>	<b>31,412,855.25</b>	<b>997,700.00</b>	<b>997,700.00</b>	<b>3.2%</b>	<b>30,415,155.25</b>
70971	R&D Education	31,412,855.25	997,700.00	997,700.00	3.2%	30,415,155.25
<b>710</b>	<b>Social Protection</b>	<b>578,196,104.60</b>	<b>49,023,607.42</b>	<b>49,023,607.42</b>	<b>8.5%</b>	<b>529,172,497.18</b>
<b>7102</b>	<b>Old Age</b>	<b>503,770,938.03</b>	<b>43,690,925.92</b>	<b>43,690,925.92</b>	<b>8.7%</b>	<b>460,080,012.11</b>
71021	Old Age	503,770,938.03	43,690,925.92	43,690,925.92	8.7%	460,080,012.11
<b>7103</b>	<b>Survivors</b>	<b>2,027,121.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.7%</b>	<b>2,012,121.00</b>
71031	Survivors	2,027,121.00	15,000.00	15,000.00	0.7%	2,012,121.00
<b>7104</b>	<b>Family and Children</b>	<b>69,911,745.57</b>	<b>4,186,681.50</b>	<b>4,186,681.50</b>	<b>6.0%</b>	<b>65,725,064.07</b>
71041	Family and Children	69,911,745.57	4,186,681.50	4,186,681.50	6.0%	65,725,064.07
<b>7105</b>	<b>Unemployment</b>	<b>2,486,300.00</b>	<b>1,131,000.00</b>	<b>1,131,000.00</b>	<b>45.5%</b>	<b>1,355,300.00</b>
71051	Unemployment	2,486,300.00	1,131,000.00	1,131,000.00	45.5%	1,355,300.00



Table 10: Capital Expenditure by Function

Benue State Government Budget Performance Report 2021 Q1 - Capital Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Capital Expenditure</b>	<b>43,531,463,742.35</b>	<b>2,062,929,790.56</b>	<b>2,062,929,790.56</b>	<b>4.7%</b>	<b>41,468,533,951.79</b>
<b>701</b>	<b>General Public Service</b>	<b>5,493,291,571.43</b>	<b>27,329,300.00</b>	<b>27,329,300.00</b>	<b>0.5%</b>	<b>5,465,962,271.43</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>1,704,572,314.00</b>	-	-	<b>0.0%</b>	<b>1,704,572,314.00</b>
70111	Executive Organ and Legislative Organs	1,223,185,450.00	-	-	0.0%	1,223,185,450.00
70112	Financial and Fiscal Affairs	481,386,864.00	-	-	0.0%	481,386,864.00
<b>7013</b>	<b>General Services</b>	<b>3,785,489,257.43</b>	<b>27,329,300.00</b>	<b>27,329,300.00</b>	<b>0.7%</b>	<b>3,758,159,957.43</b>
70131	General Personnel Services	169,767,337.00	110,000.00	110,000.00	0.1%	169,657,337.00
70132	Overall Planning and Statistical Services	2,078,230,780.43	10,000,000.00	10,000,000.00	0.5%	2,068,230,780.43
70133	Other General Services	1,537,491,140.00	17,219,300.00	17,219,300.00	1.1%	1,520,271,840.00
<b>7014</b>	<b>Basic Research</b>	<b>240,000.00</b>	-	-	<b>0.0%</b>	<b>240,000.00</b>
70141	Basic Research	240,000.00	-	-	0.0%	240,000.00
<b>7017</b>	<b>Public Debt Transactions</b>	<b>2,990,000.00</b>	-	-	<b>0.0%</b>	<b>2,990,000.00</b>
70171	Public Debt Transactions	2,990,000.00	-	-	0.0%	2,990,000.00
<b>703</b>	<b>Public Order and Safety</b>	<b>752,569,059.70</b>	-	-	<b>0.0%</b>	<b>752,569,059.70</b>
<b>7031</b>	<b>Police Services</b>	<b>150,000,000.00</b>	-	-	<b>0.0%</b>	<b>150,000,000.00</b>
70311	State Expenditure to Support Police Services	150,000,000.00	-	-	0.0%	150,000,000.00
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>602,569,059.70</b>	-	-	<b>0.0%</b>	<b>602,569,059.70</b>
70331	Justice & Law Courts	602,569,059.70	-	-	0.0%	602,569,059.70
<b>704</b>	<b>Economic Affairs</b>	<b>14,147,668,293.15</b>	<b>1,267,739,494.98</b>	<b>1,267,739,494.98</b>	<b>9.0%</b>	<b>12,879,928,798.17</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>1,823,200.00</b>	-	-	<b>0.0%</b>	<b>1,823,200.00</b>
70411	General Economic and Commercial Affairs	1,823,200.00	-	-	0.0%	1,823,200.00
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>5,509,438,807.40</b>	<b>170,880,565.98</b>	<b>170,880,565.98</b>	<b>3.1%</b>	<b>5,338,558,241.42</b>
70421	Agriculture	5,509,438,807.40	170,880,565.98	170,880,565.98	3.1%	5,338,558,241.42
<b>7043</b>	<b>Fuel and Energy</b>	<b>731,871,027.00</b>	-	-	<b>0.0%</b>	<b>731,871,027.00</b>
70435	Electricity	731,871,027.00	-	-	0.0%	731,871,027.00
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>7,380,391,178.75</b>	<b>1,094,578,194.72</b>	<b>1,094,578,194.72</b>	<b>14.8%</b>	<b>6,285,812,984.03</b>
70443	Construction	7,380,391,178.75	1,094,578,194.72	1,094,578,194.72	14.8%	6,285,812,984.03
<b>7046</b>	<b>Communication</b>	<b>50,000,000.00</b>	-	-	<b>0.0%</b>	<b>50,000,000.00</b>
70460	Communication	50,000,000.00	-	-	0.0%	50,000,000.00
<b>7047</b>	<b>Other Industries</b>	<b>450,047,600.00</b>	<b>2,280,734.28</b>	<b>2,280,734.28</b>	<b>0.5%</b>	<b>447,766,865.72</b>
70471	Distributive Trade, Storage and Warehousing	450,047,600.00	2,280,734.28	2,280,734.28	0.5%	447,766,865.72
<b>7048</b>	<b>R&amp;D Economic Affairs</b>	<b>24,096,480.00</b>	-	-	<b>0.0%</b>	<b>24,096,480.00</b>
70481	R&D General Economic, Commercial and Labour Affairs	222,000.00	-	-	0.0%	222,000.00
70484	R&D Mining, Manufacturing and Construction	1,000,000.00	-	-	0.0%	1,000,000.00
70485	R&D Transport	2,120,000.00	-	-	0.0%	2,120,000.00
70487	R&D Other Industries	20,754,480.00	-	-	0.0%	20,754,480.00
<b>705</b>	<b>Environmental Protection</b>	<b>15,180,000.00</b>	-	-	<b>0.0%</b>	<b>15,180,000.00</b>
<b>7051</b>	<b>Waste Management</b>	<b>15,180,000.00</b>	-	-	<b>0.0%</b>	<b>15,180,000.00</b>
70511	Waste Management	15,180,000.00	-	-	0.0%	15,180,000.00

<b>706</b>	<b>Housing and Community Amenities</b>	<b>13,619,423,220.49</b>	<b>533,104,863.58</b>	<b>533,104,863.58</b>	<b>3.9%</b>	<b>13,086,318,356.91</b>
<b>7061</b>	<b>Housing Development</b>	<b>2,975,844,080.39</b>	<b>209,612,677.00</b>	<b>209,612,677.00</b>	<b>7.0%</b>	<b>2,766,231,403.39</b>
70611	Housing Development	2,975,844,080.39	209,612,677.00	209,612,677.00	7.0%	2,766,231,403.39
<b>7062</b>	<b>Community Development</b>	<b>7,249,411,712.36</b>	<b>269,580,641.03</b>	<b>269,580,641.03</b>	<b>3.7%</b>	<b>6,979,831,071.33</b>
70621	Community Development	7,249,411,712.36	269,580,641.03	269,580,641.03	3.7%	6,979,831,071.33
<b>7063</b>	<b>Water Supply</b>	<b>3,394,167,427.74</b>	<b>53,911,545.55</b>	<b>53,911,545.55</b>	<b>1.6%</b>	<b>3,340,255,882.19</b>
70631	Water Supply	3,394,167,427.74	53,911,545.55	53,911,545.55	1.6%	3,340,255,882.19
<b>707</b>	<b>Health</b>	<b>5,346,732,701.60</b>	<b>230,000.00</b>	<b>230,000.00</b>	<b>0.0%</b>	<b>5,346,502,701.60</b>
<b>7072</b>	<b>Outpatient Services</b>	<b>358,500,820.00</b>	<b>230,000.00</b>	<b>230,000.00</b>	<b>0.1%</b>	<b>358,270,820.00</b>
70722	Specialized Medical Services	358,500,820.00	230,000.00	230,000.00	0.1%	358,270,820.00
<b>7073</b>	<b>Hospital Services</b>	<b>1,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,500,000.00</b>
70731	General Hospital Services	1,500,000.00	-	-	0.0%	1,500,000.00
<b>7074</b>	<b>Public Health Services</b>	<b>4,986,731,881.60</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,986,731,881.60</b>
70741	Public Health Services	4,986,731,881.60	-	-	0.0%	4,986,731,881.60
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>1,880,520,610.28</b>	<b>170,856,940.50</b>	<b>170,856,940.50</b>	<b>9.1%</b>	<b>1,709,663,669.78</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>630,012,298.92</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>630,012,298.92</b>
70811	Recreational and Sporting Services	630,012,298.92	-	-	0.0%	630,012,298.92
<b>7082</b>	<b>Cultural Services</b>	<b>176,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>176,000,000.00</b>
70821	Cultural Services	176,000,000.00	-	-	0.0%	176,000,000.00
<b>7083</b>	<b>Broadcasting and Publishing Services</b>	<b>1,046,008,311.36</b>	<b>170,856,940.50</b>	<b>170,856,940.50</b>	<b>16.3%</b>	<b>875,151,370.86</b>
70831	Broadcasting and Publishing Services	1,046,008,311.36	170,856,940.50	170,856,940.50	16.3%	875,151,370.86
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>28,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>28,500,000.00</b>
70841	Religious and Other Community Services	28,500,000.00	-	-	0.0%	28,500,000.00
<b>709</b>	<b>Education</b>	<b>1,968,482,838.10</b>	<b>62,849,191.50</b>	<b>62,849,191.50</b>	<b>3.2%</b>	<b>1,905,633,646.60</b>
<b>7092</b>	<b>Secondary Education</b>	<b>654,398,670.00</b>	<b>33,344,000.00</b>	<b>33,344,000.00</b>	<b>5.1%</b>	<b>621,054,670.00</b>
70921	Junior Secondary	552,800,000.00	-	-	0.0%	552,800,000.00
70922	Senior Secondary	101,598,670.00	33,344,000.00	33,344,000.00	32.8%	68,254,670.00
<b>7093</b>	<b>Post-Secondary and Non Tertiary Education</b>	<b>493,500.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>493,500.00</b>
70931	Post-Secondary and Non Tertiary Education	493,500.00	-	-	0.0%	493,500.00
<b>7094</b>	<b>Tertiary Education</b>	<b>642,630,908.15</b>	<b>27,505,191.50</b>	<b>27,505,191.50</b>	<b>4.3%</b>	<b>615,125,716.65</b>
70941	First Stage of Tertiary Education	485,991,849.05	15,131,319.00	15,131,319.00	3.1%	470,860,530.05
70942	Second Stage of Tertiary Education	156,639,059.10	12,373,872.50	12,373,872.50	7.9%	144,265,186.60
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>670,959,759.95</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>0.3%</b>	<b>668,959,759.95</b>
70961	Subsidiary Services to Education	670,959,759.95	2,000,000.00	2,000,000.00	0.3%	668,959,759.95
<b>710</b>	<b>Social Protection</b>	<b>307,595,447.60</b>	<b>820,000.00</b>	<b>820,000.00</b>	<b>0.3%</b>	<b>306,775,447.60</b>
<b>7102</b>	<b>Old Age</b>	<b>107,320,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>107,320,000.00</b>
71021	Old Age	107,320,000.00	-	-	0.0%	107,320,000.00
<b>7104</b>	<b>Family and Children</b>	<b>200,275,447.60</b>	<b>820,000.00</b>	<b>820,000.00</b>	<b>0.4%</b>	<b>199,455,447.60</b>
71041	Family and Children	200,275,447.60	820,000.00	820,000.00	0.4%	199,455,447.60

Table 14: Other Expenditure by Function

**INSERT**

Benue State Government Budget Performance Report 2021 Q1 - Other Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q1 Performance	2021 Performance Year to Date (Q1)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Other Expenditure</b>	<b>12,650,979,814.00</b>	<b>3,188,793,384.75</b>	<b>3,188,793,384.75</b>	<b>25.2%</b>	<b>9,461,886,429.25</b>
<b>701</b>	<b>General Public Service</b>	<b>11,113,647,885.00</b>	<b>3,002,898,674.75</b>	<b>3,002,898,674.75</b>	<b>27.0%</b>	<b>8,110,749,210.25</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>8,854,155,000.00</b>	<b>2,876,514,981.45</b>	<b>2,876,514,981.45</b>	<b>32.5%</b>	<b>5,977,640,018.55</b>
70111	Executive Organ and Legislative Organs	8,854,155,000.00	2,876,514,981.45	2,876,514,981.45	32.5%	5,977,640,018.55
<b>7013</b>	<b>General Services</b>	<b>750,000,000.00</b>	<b>109,985,693.30</b>	<b>109,985,693.30</b>	<b>14.7%</b>	<b>640,014,306.70</b>
70131	General Personnel Services	750,000,000.00	109,985,693.30	109,985,693.30	14.7%	640,014,306.70
<b>7018</b>	<b>Transfer of a General Character between Different Levels of Government</b>	<b>1,509,492,885.00</b>	<b>16,398,000.00</b>	<b>16,398,000.00</b>	<b>1.1%</b>	<b>1,493,094,885.00</b>
70181	Transfer of a General Character between Different Levels of Government	1,509,492,885.00	16,398,000.00	16,398,000.00	1.1%	1,493,094,885.00
<b>703</b>	<b>Public Order and Safety</b>	<b>252,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>252,000.00</b>
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>252,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>252,000.00</b>
70331	Justice & Law Courts	252,000.00	-	-	0.0%	252,000.00
<b>704</b>	<b>Economic Affairs</b>	<b>357,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>357,000.00</b>
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>357,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>357,000.00</b>
70443	Construction	357,000.00	-	-	0.0%	357,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>3,143,820.00</b>	<b>35,203,500.00</b>	<b>35,203,500.00</b>	<b>1237.9%</b>	<b>- 32,359,680.00</b>
<b>7062</b>	<b>Community Development</b>	<b>3,093,000.00</b>	<b>35,203,500.00</b>	<b>35,203,500.00</b>	<b>1260.4%</b>	<b>- 32,410,500.00</b>
70621	Community Development	3,093,000.00	35,203,500.00	35,203,500.00	1260.4%	- 32,410,500.00
<b>7063</b>	<b>Water Supply</b>	<b>50,820.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>50,820.00</b>
70631	Water Supply	50,820.00	-	-	0.0%	50,820.00
<b>707</b>	<b>Health</b>	<b>361,806,729.20</b>	<b>651,000.00</b>	<b>651,000.00</b>	<b>0.2%</b>	<b>361,155,729.20</b>
<b>7072</b>	<b>Outpatient Services</b>	<b>18,326,000.00</b>	<b>651,000.00</b>	<b>651,000.00</b>	<b>3.6%</b>	<b>17,675,000.00</b>
70722	Specialized Medical Services	18,326,000.00	651,000.00	651,000.00	3.6%	17,675,000.00
<b>7073</b>	<b>Hospital Services</b>	<b>343,480,729.20</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>343,480,729.20</b>
70731	General Hospital Services	343,480,729.20	-	-	0.0%	343,480,729.20
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>1,004,149,800.00</b>	<b>150,040,210.00</b>	<b>150,040,210.00</b>	<b>14.9%</b>	<b>854,109,590.00</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>53,339,800.00</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>0.1%</b>	<b>53,304,800.00</b>
70811	Recreational and Sporting Services	53,339,800.00	35,000.00	35,000.00	0.1%	53,304,800.00
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>950,810,000.00</b>	<b>150,005,210.00</b>	<b>150,005,210.00</b>	<b>15.8%</b>	<b>800,804,790.00</b>
70841	Religious and Other Community Services	950,810,000.00	150,005,210.00	150,005,210.00	15.8%	800,804,790.00
<b>709</b>	<b>Education</b>	<b>67,622,579.80</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>67,622,579.80</b>
<b>7094</b>	<b>Tertiary Education</b>	<b>66,522,579.80</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>66,522,579.80</b>
70941	First Stage of Tertiary Education	66,522,579.80	-	-	0.0%	66,522,579.80
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>1,100,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,100,000.00</b>
70961	Subsidiary Services to Education	1,100,000.00	-	-	0.0%	1,100,000.00
<b>710</b>	<b>Social Protection</b>	<b>100,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>100,000,000.00</b>
<b>7102</b>	<b>Old Age</b>	<b>100,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>100,000,000.00</b>
71021	Old Age	100,000,000.00	-	-	0.0%	100,000,000.00

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