



BENUE STATE GOVERNMENT OF NIGERIA

2021 QUARTER 3 BUDGET PERFORMANCE REPORT

27TH OCTOBER, 2021

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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 Q3, 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 Q3 and year to date performance is assessed against the original budget.

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 2203-2209

This Budget Performance Report is produced by the Account General Department/ Ministry of Finance/ Ministry of Planning and Budget/ BENUE State equivalent, and published on the BENUE State website.

1.B Revenue Performance

The Q3 performance report witnessed a slight improvement in gross revenue inflow for the quarter from FAAC and internally generated revenue (IGR) with an overall performance a bit above 50% and a meagre grants (TETFUND) with loans.

1.C Recurrent Expenditure Performance:

On the side of expenditure for the quarter, the performance is overwhelming especially as deductions for loans (foreign and domestic) from FAAC for Q3 is huge and the highest so far for all the quarters this fiscal year 2021. This has affected the economic strength of the State as the net after these deductions is weakening. Nevertheless, salaries, overhead and other recurrent expenses are on-going.

It will be observed that some PSEs/MDAs had over expenditures majorly in the Recurrent aspect of the Budget. This will be cautioned in Q4 now that the Benue State House of Assembly has passed and approved the 2021 Supplementary Budget ready for Q4.

1.D Capital Expenditure Performance:

As explained in 1.C above, paucity of fund has made capital project execution to suffer a serious setback with an overall performance of less than 10% for the quarter.

1.E Conclusions:

The Q3 performance report actually showed an improvement in the State inflows especially from FAAC and an uncommon deduction also from FAAC leaving the State with peanuts to handle Government affairs. This has put the State in a fix with difficulty in carrying out critical projects.

The State has also received approvals for the 2021 Supplementary Budget submitted to the State House of Assembly which will solve the issue of over expenditure in some of the PSEs/MDAs.

Aid and Grants are not forthcoming to supplement the effect of the huge deductions from FAAC.

The State has an impressive debt servicing in Q3 for both foreign and domestic loans. Implementation of the Capital Budget is low due to paucity of funds.

There are some erroneous coding in the Budget that is not reflecting the true position of the Budget because of the placement of figures in some quarters that are not correct. This will be avoided significantly with the new Budget template been put to use now.

Dr. Aondowase Nyam

Director of Budget

2 Budget Reports

2.A Summary

Table 1 Budget Summary

Benue State Government 2021 Q3 Budget Performance Report - Summary

Item	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
Opening Balance	-	-	-		-
Recurrent Revenue	80,303,008,609.66	22,251,506,288.16	59,858,284,285.37	74.5%	20,444,724,324.29
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	60,541,397,158.28	19,675,236,232.88	49,499,635,678.35	81.8%	11,041,761,479.93
12 - INDEPENDENT REVENUE	19,761,611,451.38	2,576,270,055.28	10,358,648,607.02	52.4%	9,402,962,844.36
Recurrent Expenditure	90,843,302,568.88	22,942,465,399.09	55,954,530,106.32	61.6%	34,888,772,462.56
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	49,383,924,249.51	12,220,137,229.95	30,524,163,936.27	61.8%	18,859,760,313.24
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	41,459,378,319.37	10,722,328,169.14	25,430,366,170.05	61.3%	16,029,012,149.32
Breakdown of Other Recurrent Costs					
2202 - OVERHEAD COST	28,808,398,505.37	4,077,191,964.74	12,260,412,887.44	42.6%	16,547,985,617.93
OTHER RECURRENT (2203-2208)	12,650,979,814.00	6,645,136,204.40	13,169,953,282.61	104.1%	- 518,973,468.61
Transfer to Capital Account	- 10,540,293,959.22	- 690,959,110.93	3,903,754,179.05	-37.0%	- 14,444,048,138.27
Capital Receipts	54,098,460,407.49	5,362,445,684.82	8,250,322,265.52	15.3%	45,848,138,141.97
13 - AID AND GRANTS	21,190,769,443.57	1,990,662,141.00	4,032,644,085.09	19.0%	17,158,125,358.48
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	32,907,690,963.92	3,371,783,543.82	4,217,678,180.43	12.8%	28,690,012,783.49
23 - CAPITAL EXPENDITURE	43,531,463,742.35	1,014,979,887.16	3,642,362,238.88	8.4%	39,889,101,503.47
Total Revenue (including OB)	134,401,469,017.16	27,613,951,972.98	68,108,606,550.89	50.7%	66,292,862,466.27
Total Expenditure	134,374,766,311.23	23,957,445,286.25	59,596,892,345.20	44.4%	74,777,873,966.03

2.B Revenue by Administrative Classification

Table 2 Total Revenue by Administrative Classification

Benue State Government Budget Performance Report 2021 Q3 - Total Revenue by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Revenue	134,401,469,017.16	27,613,951,972.98	68,108,606,550.89	50.7%	66,292,862,466.27
01000000000	ADMINISTRATION SECTOR:	598,070,058.94	5,453,301.02	14,897,656.02	2.5%	583,172,402.92
01110000000	Government House Administration	72,560,218.00	837,150.00	1,800,050.00	2.5%	70,760,168.00
011101000100	Public Procurement Commission	60,400,000.00	-	-	0.0%	60,400,000.00
011102100200	Liaison Office Lagos	900,000.00	694,500.00	1,183,200.00	131.5%	- 283,200.00
011102100300	Liaison Office Kaduna	200,000.00	-	137,150.00	68.6%	62,850.00
011102100400	Liaison Office Abuja/Lodge	500,000.00	141,750.00	442,800.00	88.6%	57,200.00
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	900.00	36,900.00	6.6%	523,318.00
01230000000	Ministry of Information,Culture and Tourism	28,170,000.00	4,114,900.02	12,149,155.02	43.1%	16,020,844.98
012300100100	Ministry of Information,Culture and Tourism	11,210,000.00	829,050.00	1,493,200.00	13.3%	9,716,800.00
012300400100	Radio Benue Corporation	15,000,000.00	984,300.02	6,094,500.02	40.6%	8,905,499.98
012301300100	Benue Printing and Publishing Corporation (BPPC)	1,360,000.00	2,272,550.00	4,517,455.00	332.2%	- 3,157,455.00
012305500100	Government Printing Department	600,000.00	29,000.00	44,000.00	7.3%	556,000.00
01240000000	Bureau of Internal Affairs and Special Services (BIASS)	150,500,000.00	501,251.00	723,451.00	0.5%	149,776,549.00
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	150,500,000.00	501,251.00	723,451.00	0.5%	149,776,549.00
01250000000	Office of the Head of Service (HOS)	47,659,840.94	-	-	0.0%	47,659,840.94
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
01400000000	Auditor General	180,000.00	-	225,000.00	125.0%	- 45,000.00
014000100100	Office of the Auditor-General of the State	150,000.00	-	185,000.00	123.3%	- 35,000.00
014000200100	Local Government Audit Department	30,000.00	-	40,000.00	133.3%	- 10,000.00
01470000000	Benue State Civil Service Commission	297,000,000.00	-	-	0.0%	297,000,000.00
014700100200	Local Government Service Commission	297,000,000.00	-	-	0.0%	297,000,000.00
01480000000	Benue State Independent Electoral Commission (BSIEC)	2,000,000.00	-	-	0.0%	2,000,000.00
014800100100	Benue State Independent Electoral Commission (BSIEC)	2,000,000.00	-	-	0.0%	2,000,000.00
02000000000	ECONOMIC SECTOR:	104,104,937,714.31	21,185,379,319.34	56,833,412,836.36	54.6%	47,271,524,877.95
02150000000	Ministry of Agriculture and Natural Resources	1,058,000,269.00	49,050,324.46	180,349,627.75	17.0%	877,650,641.25
021500100100	Ministry of Agriculture and Natural Resources	216,301,306.00	35,638,916.58	126,613,002.53	58.5%	89,688,303.47
021502100100	Akperan Orshi Polytechnic, Yandev.	74,861,903.00	13,411,407.88	53,736,625.22	71.8%	21,125,277.78
021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)	766,837,060.00	-	-	0.0%	766,837,060.00
02200000000	Ministry of Finance	101,131,788,633.21	21,061,497,071.69	56,370,099,170.94	55.7%	44,761,689,462.27
022000100100	Ministry of Finance	2,270,500,000.00	7,792,977.45	1,026,481,818.76	45.2%	1,244,018,181.24
022000700100	Office of the Accountant-General	86,288,586,630.21	19,626,962,809.36	49,278,592,554.64	57.1%	37,009,994,075.57
022000800100	Benue State Internal Revenue Service (BIRS)	12,572,702,003.00	1,426,741,284.88	6,065,024,797.54	48.2%	6,507,677,205.46
02220000000	Ministry of Industry, Trade and Investment	228,765,938.00	30,456,200.01	92,201,750.04	40.3%	136,564,187.96
022200100100	Ministry of Industry, Trade and Investment	228,765,938.00	30,456,200.01	92,201,750.04	40.3%	136,564,187.96

Benue State Government Budget Performance Report 2021 Q3 - Total Revenue by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
022800000000	Ministry of Energy ,Science and Technology	76,763,098.00	-	6,009,700.00	7.8%	70,753,398.00
022800100100	Ministry of Energy ,Science and Technology	69,979,496.00	-	6,009,700.00	8.6%	63,969,796.00
022800100300	Business and Engineering Skills Training (BEST) Centre	6,783,602.00	-	-	0.0%	6,783,602.00
023400000000	Ministry of Works, Transport and Energy	101,714,827.00	637,608.00	1,047,058.00	1.0%	100,667,769.00
023400100100	Ministry of Works, Transport and Energy	101,714,827.00	637,608.00	1,047,058.00	1.0%	100,667,769.00
023600000000	Benue State Council For Arts and Culture	5,000,000.00	480,000.00	680,000.00	13.6%	4,320,000.00
023600400100	Benue State Council For Arts and Culture	5,000,000.00	480,000.00	680,000.00	13.6%	4,320,000.00
023800000000	Benue State Planning Commission	884,042,234.83	-	10,000,000.00	1.1%	874,042,234.83
023800100100	Benue State Planning Commission	884,042,234.83	-	10,000,000.00	1.1%	874,042,234.83
025200000000	Ministry of Water Resources and Environment	325,232,235.00	21,379,558.96	87,018,111.75	26.8%	238,214,123.25
025200100100	Ministry of Water Resources and Environment	85,570,000.00	105,000.00	27,141,350.00	31.7%	58,428,650.00
025210200100	Benue State Water Board	58,707,960.00	1,976,749.00	28,308,161.00	48.2%	30,399,799.00
025210300100	Benue State Rural Water Supply and Sanitation Agency	161,265,375.00	14,772,709.96	15,487,349.96	9.6%	145,778,025.04
025210400100	Benue State Environmental Sanitation Authority	19,688,900.00	4,525,100.00	16,081,250.79	81.7%	3,607,649.21
025300000000	Ministry of Housing and Urban Development	82,139,311.27	9,511,525.00	46,636,235.00	56.8%	35,503,076.27
025300200100	Ministry of Rural Development and Cooperatives	5,139,311.27	939,500.00	2,231,850.00	43.4%	2,907,461.27
025305600100	Benue State Urban Development Board	77,000,000.00	8,572,025.00	44,404,385.00	57.7%	32,595,615.00
026000000000	Ministry of Lands, Survey and Solid Minerals	211,491,168.00	12,367,031.22	39,371,182.88	18.6%	172,119,985.12
026000100100	Ministry of Lands, Survey and Solid Minerals	211,491,168.00	12,367,031.22	39,371,182.88	18.6%	172,119,985.12
030000000000	LAW & JUSTICE SECTOR:	90,165,999.00	25,636,318.80	55,710,707.25	61.8%	34,455,291.75
031800000000	Ministry of Justice	90,165,999.00	25,636,318.80	55,710,707.25	61.8%	34,455,291.75
031800400100	Ministry of Justice	7,100,000.00	6,511,730.00	8,218,614.00	115.8%	- 1,118,614.00
031800700100	High Court of Justice	76,000,000.00	17,280,676.94	41,527,991.49	54.6%	34,472,008.51
031801100100	Customary Court of Appeal	7,065,999.00	1,843,911.86	5,964,101.76	84.4%	1,101,897.24
050000000000	SOCIAL SECTOR:	29,608,295,244.91	6,397,483,033.82	11,204,585,351.26	37.8%	18,403,709,893.65
051300000000	Benue State Sports Marketing and Lottery Board	113,500,000.00	7,290,000.00	8,165,000.00	7.2%	105,335,000.00
051300200100	Benue State Sports Marketing and Lottery Board	113,500,000.00	7,290,000.00	8,165,000.00	7.2%	105,335,000.00
051400000000	Ministry of Women Affairs and Social Development	3,879,068,900.00	-	200,947,043.04	5.2%	3,678,121,856.96
051400100100	Ministry of Women Affairs and Social Development	16,000,000.00	-	1,278,500.04	8.0%	14,721,499.96
051400100200	Benue State Community and Social Development Agency	3,863,068,900.00	-	199,668,543.00	5.2%	3,663,400,357.00
051700000000	Ministry of Education	10,013,469,574.71	1,308,102,516.25	4,824,227,095.12	48.2%	5,189,242,479.59
051700100100	Ministry of Education	691,862,453.00	15,510,378.95	37,212,291.00	5.4%	654,650,162.00
051700300100	Benue State Universal Basic Education Board (SUBEB)	4,151,981,642.00	115,363,050.77	718,640,549.32	17.3%	3,433,341,092.68
051700800100	Benue State Library Board	1,100,500.00	-	110,800.00	10.1%	989,700.00
051700900100	Benue State Examinations Board	438,015,000.00	22,175,650.00	357,506,671.22	81.6%	80,508,328.78
051701800100	Benue State Polytechnic, Ugbokolo	1,020,301,084.74	507,713,935.73	1,113,292,356.44	109.1%	- 92,991,271.70
051701900100	College of Education, Katsina-Ala	1,136,674,520.00	20,335,500.00	285,346,400.00	25.1%	851,328,120.00
051702100100	College of Education Oju	464,079,398.00	16,110,350.00	72,108,450.00	15.5%	391,970,948.00
051702100300	Benue State University (BSU), Makurdi	1,832,185,098.00	537,576,680.80	2,058,516,504.01	112.4%	- 226,331,406.01
051702100200	Benue State University College of Health Sciences	126,346,210.00	22,984,970.00	92,214,135.00	73.0%	34,132,075.00

Benue State Government Budget Performance Report 2021 Q3 - Total Revenue by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
051705400100	Benue State Teaching Service Board	91,755,000.00	34,718,300.00	69,751,550.13	76.0%	22,003,449.87
051705600100	Benue State Scholarship Board	3,000,000.00	-	-	0.0%	3,000,000.00
051705700100	Akawe Torkula Polytechnic, Makurdi	56,168,668.97	15,613,700.00	19,527,388.00	34.8%	36,641,280.97
052100000000	Ministry of Health and Human Services	15,274,328,293.20	4,996,149,380.50	5,972,129,572.09	39.1%	9,302,198,721.11
052100100100	Ministry of Health and Human Services	5,521,743,833.00	1,228,439,450.00	1,260,381,751.00	22.8%	4,261,362,082.00
052102600100	Benue State University Teaching Hospital (BSUTH)	3,860,805,594.65	597,635,235.28	1,365,931,413.28	35.4%	2,494,874,181.37
052102700100	Benue State Primary Health Care Board	5,607,078,865.55	3,051,390,187.01	3,051,390,187.01	54.4%	2,555,688,678.54
052110200100	Hospital Management Board	284,700,000.00	118,684,508.21	294,426,220.80	103.4%	- 9,726,220.80
053900000000	Ministry of Youth and Sports Development	12,928,477.00	-	116,000.00	0.9%	12,812,477.00
053905100200	Ministry of Youth and Sports Development	12,464,000.00	-	116,000.00	0.9%	12,348,000.00
053905100100	Benue State Sports Council	464,477.00	-	-	0.0%	464,477.00
055100000000	Bureau of Local Government and Chieftaincy Affairs	315,000,000.00	85,941,137.07	199,000,641.01	63.2%	115,999,358.99
055100100100	Bureau of Local Government and Chieftaincy Affairs	315,000,000.00	85,941,137.07	199,000,641.01	63.2%	115,999,358.99

2.C Revenue by Economic Classification

Table 3 Total Revenue by Economic Classification

Benue State Government Budget Performance Report 2021 Q3 - Total Revenue by Economic Classification

Code	Economic	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
1	REVENUE	<u>134,401,469,017.16</u>	<u>27,613,951,972.98</u>	<u>68,108,606,550.89</u>	<u>50.7%</u>	<u>66,292,862,466.27</u>
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	<u>60,541,397,158.28</u>	<u>19,675,236,232.88</u>	<u>49,499,635,678.35</u>	<u>81.8%</u>	<u>11,041,761,479.93</u>
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	<u>60,541,397,158.28</u>	<u>19,675,236,232.88</u>	<u>49,499,635,678.35</u>	<u>81.8%</u>	<u>11,041,761,479.93</u>
110101	STATUTORY ALLOCATION (FAAC)	<u>45,743,250,468.28</u>	<u>14,416,012,270.44</u>	<u>33,076,086,934.41</u>	<u>72.3%</u>	<u>12,667,163,533.87</u>
11010101	STATUTORY ALLOCATION	45,743,250,468.28	14,416,012,270.44	33,076,086,934.41	72.3%	12,667,163,533.87
110102	VALUE ADDED TAX ALLOCATION	<u>13,798,146,690.00</u>	<u>5,259,223,962.44</u>	<u>16,423,548,743.94</u>	<u>119.0%</u>	<u>-</u>
11010201	SHARE OF VAT	13,798,146,690.00	5,259,223,962.44	16,423,548,743.94	119.0%	-
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	<u>1,000,000,000.00</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>1,000,000,000.00</u>
11010301	EXCESS CRUDE	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
12	INDEPENDENT REVENUE	<u>19,761,611,451.38</u>	<u>2,576,270,055.28</u>	<u>10,358,648,607.02</u>	<u>52.4%</u>	<u>9,402,962,844.36</u>
1201	DIRECT TAX REVENUE	<u>13,011,500,215.00</u>	<u>1,446,108,515.98</u>	<u>6,175,476,100.15</u>	<u>47.5%</u>	<u>6,836,024,114.85</u>
120101	PERSONAL TAXES	<u>13,011,500,215.00</u>	<u>1,446,108,515.98</u>	<u>6,175,476,100.15</u>	<u>47.5%</u>	<u>6,836,024,114.85</u>
12010101	PERSONAL TAXES	12,247,198,212.00	1,055,630,261.37	4,996,203,729.89	40.8%	7,250,994,482.11
12010104	STAMP DUTY	12,100,000.00	2,385,630.00	9,751,065.00	80.6%	2,348,935.00
12010106	DEVELOPMENT TAX/LEVY	25,000,000.00	1,233,300.00	12,570,439.55	50.3%	12,429,560.45
12010107	CAPITAL GAIN TAX	3,921,525.00	-	-	0.0%	3,921,525.00
12010108	LIVESTOCK TAX	125,000,000.00	1,566,000.00	7,543,030.07	6.0%	117,456,969.93
12010109	OTHER SERVICE TAXES	598,280,478.00	385,293,324.61	1,149,407,835.64	192.1%	-
1202	NON-TAX REVENUE	<u>6,750,111,236.38</u>	<u>1,130,161,539.30</u>	<u>4,183,172,506.87</u>	<u>62.0%</u>	<u>2,566,938,729.51</u>
120201	LICENCES - GENERAL	<u>382,466,697.00</u>	<u>30,155,925.00</u>	<u>107,565,927.88</u>	<u>28.1%</u>	<u>274,900,769.12</u>
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	364,000.00	-	116,000.00	31.9%	248,000.00
12020112	BRICKMAKING, etc LICENSE	672,261.00	-	-	0.0%	672,261.00
12020113	CART LICENSES	25,000,000.00	800,000.00	3,095,300.00	12.4%	21,904,700.00
12020115	CATTLE DEALER LICENSES	250,000.00	-	-	0.0%	250,000.00
12020116	DRIED FISH & MEAT LICENSES	200,000.00	374,000.00	1,803,000.00	901.5%	-
12020118	PET (DOG) LICENSES	200,000.00	-	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 LICENSES	1,160,000.00	3,708,000.00	11,456,500.00	987.6%	-
12020127	BOREHOLE DRILLING LICENSES	50,000,000.00	-	-	0.0%	50,000,000.00
12020131	MOTOR VEHICLE LICENSES	81,000,000.00	10,771,225.00	42,542,427.88	52.5%	38,457,572.12
12020132	DRIVERS' LICENSES	30,000,000.00	9,921,250.00	31,925,250.00	106.4%	-
12020134	PRIVATE SCHOOLS LICENSES	183,750,000.00	150,000.00	2,247,000.00	1.2%	181,503,000.00
12020135	HEALTH FACILITIES LICENSES	4,000,000.00	-	5,730,000.00	143.3%	-
12020136	TRADE PERMIT LICENSES	3,120,436.00	2,317,850.00	6,527,850.00	209.2%	-
12020138	TRADITIONAL MEDICINE PRACTITIONERS	2,000,000.00	2,113,600.00	2,113,600.00	105.7%	-
12020140	LOTTERY PERMIT LICENSES FOR LOTTERY ACTIVITIES	300,000.00	-	-	0.0%	300,000.00

Benue State Government Budget Performance Report 2021 Q3 - Total Revenue by Economic Classification

Code	Economic	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
120204	FEES - GENERAL	4,772,973,293.86	898,796,286.35	3,476,851,807.11	72.8%	1,296,121,486.75
12020401	COURT FEES	4,500,000.00	1,501,396.44	9,152,572.99	203.4%	- 4,652,572.99
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	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	35,000.00	1,050,000.00	8.7%	10,990,653.00
12020418	MARRIAGE/ DIVORCE FEES	1,050,000.00	114,000.00	573,000.00	54.6%	477,000.00
12020424	ACCREDITATION FEES	5,000,000.00	-	-	0.0%	5,000,000.00
12020425	DISINFECTION OF PRODUCE FEES	2,000,000.00	4,111,050.00	14,459,035.50	723.0%	- 12,459,035.50
12020426	COURT SUMMONS FEES	10,000,000.00	4,682,827.50	6,770,142.50	67.7%	3,229,857.50
12020427	TENDER FEES	100,500,000.00	4,782,977.45	28,038,818.76	27.9%	72,461,181.24
12020428	FIRE SAFETY CERTIFICATE FEES	150,000,000.00	-	-	0.0%	150,000,000.00
12020430	PROFESSIONAL REGISTRATION FEES	15,380,000.00	60,000.00	12,110,750.00	78.7%	3,269,250.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	2,010,000.00	-	200,000.00	10.0%	1,810,000.00
12020436	BILL BOARD ADVERTISEMENT FEES	6,900,000.00	111,350.00	738,100.00	10.7%	6,161,900.00
12020437	DEEDS REGISTRATION FEES	1,420,436.00	630,000.00	2,000,000.00	140.8%	- 579,564.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	73,101,687.00	3,847,335.64	10,895,854.94	14.9%	62,205,832.06
12020439	AGENCY FEES	20,000,000.00	1,043,565.25	2,201,065.25	11.0%	17,798,934.75
12020440	MEDICAL CONSULTANCY FEES	61,928,283.00	45,138,355.21	95,917,424.00	154.9%	- 33,989,141.00
12020441	LABORATORY FEES	50,000.00	-	-	0.0%	50,000.00
12020442	ASSOCIATION FEES	8,114,311.27	939,500.00	2,792,850.00	34.4%	5,321,461.27
12020444	BURIAL FEES	110,200.00	40,000.00	40,000.00	36.3%	70,200.00
12020445	CHANGE OF OWNERSHIP FEES	33,403,267.00	947,525.00	3,593,355.00	10.8%	29,809,912.00
12020446	AGRICULTURAL/VETINARY SERVICES FEES	3,861,306.00	399,000.00	2,277,000.00	59.0%	1,584,306.00
12020447	LAND USE FEES /Certificate of Occupancy	125,817,424.00	464,400.00	469,400.00	0.4%	125,348,024.00
12020448	DEVELOPMENT LEVIES	46,427,619.61	24,943,500.00	41,200,400.00	88.7%	5,227,219.61
12020449	BUSINESS/TRADE OPERATING FEES	13,428,103.00	3,967,080.00	10,455,371.03	77.9%	2,972,731.97
12020450	INSPECTION FEES	19,998,132.56	4,398,410.00	16,729,270.00	83.7%	3,268,862.56
12020451	TIMBER & FOREST FEES	21,442,000.00	-	15,225,600.00	71.0%	6,216,400.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	2,568,392,743.00	614,454,680.38	2,176,593,222.72	84.7%	391,799,520.28
12020453	APPLICATIONS FEES	92,405,726.00	2,472,160.00	10,555,094.00	11.4%	81,850,632.00
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADUA	695,482,921.36	44,830,727.00	575,689,188.86	82.8%	119,793,732.50
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	247,457,472.79	53,201,830.00	219,970,180.99	88.9%	27,487,291.80
12020457	AFFILIATION CHARGES	1,620,436.00	-	-	0.0%	1,620,436.00
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	5,000,000.00	313,940.00	4,780,520.00	95.6%	219,480.00
12020460	BUILDING PLAN APPROVAL FEES	51,000,000.00	8,320,225.00	38,985,265.00	76.4%	12,014,735.00
12020462	PUBLICATION FEES	1,120,436.00	-	-	0.0%	1,120,436.00
12020463	HOSPITAL SERVICE REGISTRATION FEES	5,801,089.00	2,325,850.00	9,548,151.00	164.6%	- 3,747,062.00
12020464	HOSPITAL SERVICE CHARGES	270,000,000.00	59,107,772.53	134,796,891.43	49.9%	135,203,108.57
12020465	SPORTS/RECREATIONAL FACILITIES FEES	46,003,286.28	2,740,934.00	12,965,906.14	28.2%	33,037,380.14
12020479	STREET NAMING	40,525,100.00	8,830,544.95	12,141,157.00	30.0%	28,383,943.00
12020480	TEMPORARY PLANNING PERMIT (TPP)	7,000,000.00	40,350.00	3,776,220.00	53.9%	3,223,780.00

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Code	Economic	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
120205	FINES - GENERAL	75,058,223.00	4,618,594.00	18,422,725.79	24.5%	56,635,497.21
12020501	FINES/PENALTIES	75,058,223.00	4,618,594.00	18,422,725.79	24.5%	56,635,497.21
120206	SALES - GENERAL	309,764,515.53	54,756,538.00	153,659,697.43	49.6%	156,104,818.10
12020601	SALES OF JOURNAL & PUBLICATIONS	2,471,400.00	2,420,550.00	6,960,105.00	281.6%	- 4,488,705.00
12020603	SALES OF ID CARDS	6,279,171.53	323,500.00	3,688,500.00	58.7%	2,590,671.53
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	90,889,269.70	2,918,500.00	5,828,287.00	6.4%	85,060,982.70
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	-	4,132,960.00	30.9%	9,244,666.00
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	50,000.00	16,320.00	16,470.00	32.9%	33,530.00
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	44,575,568.00	120,910,719.00	88.2%	16,180,552.15
12020615	SALES OF UNIFORMS	560,218.00	900.00	36,900.00	6.6%	523,318.00
12020616	SALES OF FORMS	35,594,470.15	1,452,500.00	8,852,356.43	24.9%	26,742,113.72
12020620	SALES OF OTHER GOVERNMENT PROPERTIES	18,000,000.00	3,048,700.00	3,233,400.00	18.0%	14,766,600.00
120207	EARNINGS -GENERAL	965,835,821.29	106,961,751.72	333,059,544.08	34.5%	632,776,277.21
12020701	EARNINGS FROM CONSULTANCY SERVICES	1,500,000.00	501,251.00	723,451.00	48.2%	776,549.00
12020702	EARNINGS FROM LABORATORY SERVICES	72,324,360.00	15,830,882.00	47,388,705.80	65.5%	24,935,654.20
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	1,120,436.00	1,539,360.00	2,250,000.00	200.8%	- 1,129,564.00
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	10,000.00	30,000.00	8.3%	330,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	51,018,730.00	20,222,583.00	37,457,002.00	73.4%	13,561,728.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	54,445,906.00	19,905,556.58	70,173,856.96	128.9%	- 15,727,950.96
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	5,000,000.00	480,000.00	680,000.00	13.6%	4,320,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	774,610,381.01	43,902,857.26	169,365,216.44	21.9%	605,245,164.57
12020712	EARNINGS FROM COMMERCIAL ACTIVITIES: HIRE OF ACADEMIC GOV	436,875.72	4,003,261.88	4,211,061.88	963.9%	- 3,774,186.16
12020713	EARNINGS FROM LIBRARY SERVICES	1,456,566.28	284,000.00	378,750.00	26.0%	1,077,816.28
12020714	EARNINGS FROM ICT SERVICES	3,262,566.28	282,000.00	401,500.00	12.3%	2,861,066.28
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	16,554,415.70	1,995,776.71	7,262,609.44	43.9%	9,291,806.26
12020801	RENT ON GOVT. QUARTERS	12,000,000.00	1,465,776.71	6,642,609.44	55.4%	5,357,390.56
12020803	RENT ON GOVT BUILDINGS	4,404,415.70	530,000.00	620,000.00	14.1%	3,784,415.70
12020804	RENT ON CONFERENCE CENTRES	150,000.00	-	-	0.0%	150,000.00
120209	RENT ON LAND & OTHERS - GENERAL	187,753,914.00	27,663,237.52	77,434,341.14	41.2%	110,319,572.86
12020901	RENT ON GOVT. LAND	36,414,157.00	-	524,950.00	1.4%	35,889,207.00
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	76,205,305.00	6,249,695.58	22,343,827.94	29.3%	53,861,477.06
12020905	LEASE RENTAL	4,134,452.00	-	-	0.0%	4,134,452.00
12020906	RENTS ON GOVT. PROPERTIES	71,000,000.00	21,413,541.94	54,565,563.20	76.9%	16,434,436.80
120212	INTEREST EARNED	39,704,356.00	5,213,430.00	8,915,854.00	22.5%	30,788,502.00
12021203	REFURBISHING LOAN	18,500,000.00	5,098,500.00	8,353,300.00	45.2%	10,146,700.00
12021211	GAINS ON FOREIGN EXCHANGE	11,204,356.00	-	21,100.00	0.2%	11,183,256.00
12021212	INTEREST ON TAX DEFAULTERS	10,000,000.00	114,930.00	541,454.00	5.4%	9,458,546.00

Benue State Government Budget Performance Report 2021 Q3 - Total Revenue by Economic Classification

Code	Economic	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
13	AID AND GRANTS	21,190,769,443.57	1,990,662,141.00	4,032,644,085.09	19.0%	17,158,125,358.48
1301	AID	9,148,196,267.83	1,572,523,406.00	1,687,523,406.00	18.4%	7,460,672,861.83
130101	DOMESTIC AIDS	3,558,704,033.00	1,427,611,386.00	1,542,611,386.00	43.3%	2,016,092,647.00
13010101	CURRENT DOMESTIC AIDS	2,758,704,033.00	1,224,000,000.00	1,339,000,000.00	48.5%	1,419,704,033.00
13010102	CAPITAL DOMESTIC AIDS	800,000,000.00	203,611,386.00	203,611,386.00	25.5%	596,388,614.00
130102	FOREIGN AIDS	5,589,492,234.83	144,912,020.00	144,912,020.00	2.6%	5,444,580,214.83
13010201	CURRENT FOREIGN AIDS	5,589,492,234.83	144,912,020.00	144,912,020.00	2.6%	5,444,580,214.83
1302	Grants	12,042,573,175.74	418,138,735.00	2,345,120,679.09	19.5%	9,697,452,496.65
130203	DOMESTIC GRANTS	6,812,667,215.74	418,138,735.00	2,145,452,136.09	31.5%	4,667,215,079.65
13020301	CURRENT DOMESTIC GRANTS	2,052,506,122.74	418,138,735.00	926,526,210.46	45.1%	1,125,979,912.28
13020302	CAPITAL DOMESTIC GRANTS	4,760,161,093.00	-	1,218,925,925.63	25.6%	3,541,235,167.37
130204	FOREIGN GRANTS	5,229,905,960.00	-	199,668,543.00	3.8%	5,030,237,417.00
13020401	CURRENT FOREIGN GRANTS	4,463,068,900.00	-	199,668,543.00	4.5%	4,263,400,357.00
13020402	CAPITAL FOREIGN GRANTS	766,837,060.00	-	-	0.0%	766,837,060.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	32,907,690,963.92	3,371,783,543.82	4,217,678,180.43	12.8%	28,690,012,783.49
1402	OTHER CAPITAL RECEIPTS	233,033,798.94	13,067,349.96	13,067,349.96	5.6%	219,966,448.98
140202	OTHER CAPITAL RECEIPTS	233,033,798.94	13,067,349.96	13,067,349.96	5.6%	219,966,448.98
14020201	OTHER CAPITAL RECEIPTS TO CDF	233,033,798.94	13,067,349.96	13,067,349.96	5.6%	219,966,448.98
1403	LOANS/ BORROWINGS RECEIPT	23,810,000,000.00	-	-	0.0%	23,810,000,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	23,810,000,000.00	-	-	0.0%	23,810,000,000.00
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
1407	EXTRAORDINARY ITEMS	8,864,657,164.98	3,358,716,193.86	4,204,610,830.47	47.4%	4,660,046,334.51
140701	EXTRAORDINARY ITEMS	8,864,657,164.98	3,358,716,193.86	4,204,610,830.47	47.4%	4,660,046,334.51
14070102	UNSPECIFIED REVENUE	8,864,657,164.98	3,358,716,193.86	4,204,610,830.47	47.4%	4,660,046,334.51

2.D Expenditure by Administrative Classification

Table 4 Total Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2021 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Expenditure	134,374,766,311.23	23,957,445,286.25	59,596,892,345.20	44.4%	74,777,873,966.03
01000000000	ADMINISTRATION SECTOR:	33,842,738,751.97	5,153,234,128.10	14,522,852,689.40	42.9%	19,319,886,062.57
01110000000	Government House Administration	7,980,152,616.50	1,470,279,411.26	4,107,279,835.54	51.5%	3,872,872,780.96
011100100100	Government House Administration	3,227,922,695.60	756,636,165.22	1,744,483,879.22	54.0%	1,483,438,816.38
011100100200	Deputy Governor's Office	1,204,812,395.24	117,292,516.03	447,197,159.03	37.1%	757,615,236.21
011100500100	Development Cooperations, Sustainable Development Goals (SDGs)	591,101,403.80	565,000.00	20,942,561.20	3.5%	570,158,842.60
011100800100	Benue State Emergency Management Agency (BENSEMA)	9,704,580.00	806,646.00	136,166,538.00	1403.1%	- 126,461,958.00
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	558,624,605.59	1,657,313,427.70	70.0%	709,785,922.17
011101300200	Bureau of Political - SSG	14,749,000.00	353,000.00	753,000.00	5.1%	13,996,000.00
011101300300	Bureau of Research and Policy Analysis (REPA) - SSG	1,800,000.00	-	200,000.00	11.1%	1,600,000.00
011101700100	Office of the Secretary to State Government - (EXCO)	16,657,000.00	6,020,000.00	10,850,000.00	65.1%	5,807,000.00
011102100200	Liaison Office Lagos	30,553,057.02	5,648,310.92	11,572,742.12	37.9%	18,980,314.90
011102100300	Liaison Office Kaduna	16,000,001.05	-	4,004,532.81	25.0%	11,995,468.24
011102100400	Liaison Office Abuja/Lodge	51,747,576.83	11,056,132.50	37,531,969.80	72.5%	14,215,607.03
011102100500	Bureau of Archives, Research and Documentation	39,319,625.20	6,299,656.70	18,588,780.20	47.3%	20,730,845.00
011103300100	Benue State Aids Control Agency (BENSACA)	4,784,000.51	3,300,540.30	6,335,266.46	132.4%	- 1,551,265.95
011103700100	Muslim Pilgrims Welfare Board (MPWB)	82,459,270.99	1,380,174.00	5,080,759.00	6.2%	77,378,511.99
011103800100	Christian Pilgrims Welfare Board (CPWB)	25,032,660.40	2,296,664.00	6,259,220.00	25.0%	18,773,440.40
01120000000	Benue State House of Assembly	2,376,431,215.07	112,669,318.54	538,239,429.76	22.6%	1,838,191,785.31
011200100100	Benue State House of Assembly	2,214,302,024.43	108,273,001.54	527,522,867.76	23.8%	1,686,779,156.67
011200200100	Benue State House of Assembly Service Commission	162,129,190.64	4,396,317.00	10,716,562.00	6.6%	151,412,628.64
01230000000	Ministry of Information,Culture and Tourism	1,982,355,060.28	232,401,645.59	884,500,137.77	44.6%	1,097,854,922.51
012300100100	Ministry of Information,Culture and Tourism	1,499,564,935.56	115,205,707.10	539,698,146.53	36.0%	959,866,789.03
012300400100	Radio Benue Corporation	329,259,261.00	82,376,467.31	245,716,541.19	74.6%	83,542,719.81
012301300100	Benue Printing and Publishing Corporation (BPPC)	143,992,963.00	31,724,067.96	94,443,595.22	65.6%	49,549,367.78
012305500100	Government Printing Department	9,537,900.72	3,095,403.22	4,641,854.83	48.7%	4,896,045.89
01240000000	Bureau of Internal Affairs and Special Services (BIASS)	10,273,092,102.83	1,848,224,616.62	5,729,465,821.04	55.8%	4,543,626,281.79
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	10,273,092,102.83	1,848,224,616.62	5,729,465,821.04	55.8%	4,543,626,281.79
01250000000	Office of the Head of Service (HOS)	1,121,239,847.67	255,431,608.81	670,185,562.94	59.8%	451,054,284.73
012500100100	Office of the Head of Service (HOS)	491,848,514.81	120,276,498.04	340,651,346.03	69.3%	151,197,168.78
012500100200	Bureau of Establishment and Management Services	299,787,205.56	71,637,845.77	213,570,223.91	71.2%	86,216,981.65
012500100500	Bureau of Service Welfare	124,180,047.60	58,221,005.00	102,156,854.00	82.3%	22,023,193.60
012500500100	Bureau of Manpower Development and Training	205,424,079.70	5,296,260.00	13,807,139.00	6.7%	191,616,940.70
01400000000	Auditor General	251,989,718.82	58,391,712.72	172,583,505.53	68.5%	79,406,213.29
014000100100	Office of the Auditor-General of the State	170,787,017.74	38,268,671.91	117,303,900.10	68.7%	53,483,117.64
014000200100	Local Government Audit Department	81,202,701.08	20,123,040.81	55,279,605.43	68.1%	25,923,095.65

Code	Administrative Unit	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
01470000000	Benue State Civil Service Commission	320,248,470.54	6,178,913.00	60,232,804.00	18.8%	260,015,666.54
014700100100	Benue State Civil Service Commission	58,351,809.34	1,049,337.00	11,228,481.00	19.2%	47,123,328.34
014700100200	Local Government Service Commission	261,896,661.20	5,129,576.00	49,004,323.00	18.7%	212,892,338.20
01480000000	Benue State Independent Electoral Commission (BSIEC)	1,115,708,483.80	56,047,139.38	162,747,845.36	14.6%	952,960,638.44
014800100100	Benue State Independent Electoral Commission (BSIEC)	1,115,708,483.80	56,047,139.38	162,747,845.36	14.6%	952,960,638.44
01490000000	Benue State Pension Commission	8,421,521,236.47	1,113,609,762.18	2,197,617,747.46	26.1%	6,223,903,489.01
014900100100	Benue State Pension Commission	8,421,521,236.47	1,113,609,762.18	2,197,617,747.46	26.1%	6,223,903,489.01
02000000000	ECONOMIC SECTOR:	52,930,925,983.09	7,199,194,005.80	18,740,198,892.74	35.4%	34,190,727,090.35
02150000000	Ministry of Agriculture and Natural Resources	8,571,017,634.93	664,460,297.07	1,925,543,520.52	22.5%	6,645,474,114.41
021500100100	Ministry of Agriculture and Natural Resources	5,293,306,634.60	325,424,628.67	872,217,657.68	16.5%	4,421,088,976.92
021502100100	Akperan Orshi Polytechnic, Yandev.	2,038,316,414.03	303,500,328.00	928,561,861.40	45.6%	1,109,754,552.63
021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)	1,239,394,586.30	35,535,340.40	124,764,001.44	10.1%	1,114,630,584.86
02200000000	Ministry of Finance	17,992,326,531.91	6,080,586,826.66	13,643,041,897.64	75.8%	4,349,284,634.27
022000100100	Ministry of Finance	6,115,543,881.14	28,598,395.01	1,153,611,847.03	18.9%	4,961,932,034.11
022000700100	Office of the Accountant-General	1,162,369,886.84	76,865,605.89	250,001,928.60	21.5%	912,367,958.24
022000700500	Debt Management Office	9,019,855,000.00	5,811,530,257.08	11,745,286,939.97	130.2%	- 2,725,431,939.97
022000800100	Benue State Internal Revenue Service (BIRS)	1,694,557,763.93	163,592,568.68	494,141,182.04	29.2%	1,200,416,581.89
02220000000	Ministry of Industry, Trade and Investment	559,040,496.50	52,130,429.66	108,502,650.50	19.4%	450,537,846.00
022200100100	Ministry of Industry, Trade and Investment	559,040,496.50	52,130,429.66	108,502,650.50	19.4%	450,537,846.00
02280000000	Ministry of Energy, Science and Technology	860,912,736.76	17,159,079.71	55,160,868.88	6.4%	805,751,867.88
022800100100	Ministry of Energy, Science and Technology	859,751,436.76	17,159,079.71	55,160,868.88	6.4%	804,590,567.88
022800100300	Business and Engineering Skills Training (BEST) Centre	1,161,300.00	-	-	0.0%	1,161,300.00
02340000000	Ministry of Works, Transport and Energy	7,521,667,947.25	32,096,135.94	1,391,878,517.77	18.5%	6,129,789,429.48
023400100100	Ministry of Works, Transport and Energy	7,521,667,947.25	32,096,135.94	1,391,878,517.77	18.5%	6,129,789,429.48
02360000000	Benue State Council For Arts and Culture	371,107,306.36	31,118,409.94	91,650,106.57	24.7%	279,457,199.79
023600400100	Benue State Council For Arts and Culture	371,107,306.36	31,118,409.94	91,650,106.57	24.7%	279,457,199.79
02380000000	Benue State Planning Commission	2,260,408,529.91	13,641,980.52	72,435,376.52	3.2%	2,187,973,153.39
023800100100	Benue State Planning Commission	2,260,408,529.91	13,641,980.52	72,435,376.52	3.2%	2,187,973,153.39
02500000000	Fiscal Responsibility Commission	39,530,000.00	-	-	0.0%	39,530,000.00
025000100100	Fiscal Responsibility Commission	39,530,000.00	-	-	0.0%	39,530,000.00
02520000000	Ministry of Water Resources and Environment	4,199,943,884.38	218,283,003.37	541,975,646.16	12.9%	3,657,968,238.22
025200100100	Ministry of Water Resources and Environment	3,475,374,057.58	107,809,837.40	271,136,863.83	7.8%	3,204,237,193.75
025210200100	Benue State Water Board	187,710,751.53	51,357,023.85	121,257,788.62	64.6%	66,452,962.91
025210300100	Benue State Rural Water Supply and Sanitation Agency	392,855,072.58	27,703,263.12	66,531,373.52	16.9%	326,323,699.06
025210400100	Benue State Environmental Sanitation Authority	144,004,002.70	31,412,879.00	83,049,620.19	57.7%	60,954,382.51
02530000000	Ministry of Housing and Urban Development	7,326,064,316.45	58,112,513.20	808,627,638.69	11.0%	6,517,436,677.76
025300100100	Ministry of Housing and Urban Development	3,047,394,484.39	16,084,582.00	411,302,694.46	13.5%	2,636,091,789.93
025300200100	Ministry of Rural Development and Cooperatives	3,925,966,704.06	27,350,590.00	349,670,709.03	8.9%	3,576,295,995.03
025305600100	Benue State Urban Development Board	352,703,128.00	14,677,341.20	47,654,235.20	13.5%	305,048,892.80
02600000000	Ministry of Lands, Survey and Solid Minerals	3,228,906,598.64	31,605,329.73	101,382,669.49	3.1%	3,127,523,929.15
026000100100	Ministry of Lands, Survey and Solid Minerals	3,228,906,598.64	31,605,329.73	101,382,669.49	3.1%	3,127,523,929.15
03000000000	LAW & JUSTICE SECTOR:	2,841,021,752.02	762,861,649.60	1,714,048,134.33	60.3%	1,126,973,617.69
03180000000	Ministry of Justice	2,728,126,401.95	733,789,792.31	1,645,943,790.46	60.3%	1,082,182,611.49
031800400100	Ministry of Justice	571,372,756.27	374,960,980.80	617,398,438.19	108.1%	- 46,025,681.92
031800700100	High Court of Justice	1,883,435,651.08	296,935,120.23	906,711,925.69	48.1%	976,723,725.39
031801100100	Customary Court of Appeal	273,317,994.60	61,893,691.28	121,833,426.58	44.6%	151,484,568.02
03260000000	Judicial Service Commission	112,895,350.06	29,071,857.29	68,104,343.87	60.3%	44,791,006.19
032600100100	Judicial Service Commission	112,895,350.06	29,071,857.29	68,104,343.87	60.3%	44,791,006.19
032600700100	Citizens Mediation Centre, Makurdi	1,275,947.90	-	-	0.0%	1,275,947.90

Code	Administrative Unit	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
05000000000	SOCIAL SECTOR:	44,760,079,824.15	10,842,155,502.75	24,619,792,628.73	55.0%	20,140,287,195.42
05130000000	Benue State Sports Marketing and Lottery Board	183,675,256.38	8,501,163.50	28,723,500.52	15.6%	154,951,755.86
051300200100	Benue State Sports Marketing and Lottery Board	123,712,179.35	1,952,209.00	8,010,645.52	6.5%	115,701,533.83
051305300102	Benue State Rehabilitation Board, Apir	59,963,077.03	6,548,954.50	20,712,855.00	34.5%	39,250,222.03
05140000000	Ministry of Women Affairs and Social Development	1,009,646,714.81	33,089,802.00	323,570,621.94	32.0%	686,076,092.87
051400100100	Ministry of Women Affairs and Social Development	364,760,816.81	24,558,552.00	110,281,247.94	30.2%	254,479,568.87
051400100200	Benue State Community and Social Development Agency	644,885,898.00	8,531,250.00	213,289,374.00	33.1%	431,596,524.00
05170000000	Ministry of Education	23,059,315,251.99	4,889,070,676.61	14,987,358,613.50	65.0%	8,071,956,638.49
051700100100	Ministry of Education	788,649,307.84	48,090,833.17	158,141,301.59	20.1%	630,508,006.25
051700300100	Benue State Universal Basic Education Board (SUBEB)	1,158,855,379.33	121,119,162.90	330,482,302.87	28.5%	828,373,076.46
051700800100	Benue State Library Board	29,238,988.28	6,061,303.12	16,619,617.71	56.8%	12,619,370.57
051700900100	Benue State Examinations Board	376,503,485.00	40,244,779.52	284,909,869.51	75.7%	91,593,615.49
051701000100	Agency for Adult and Non-Formal Education	261,375,047.52	60,175,075.00	178,607,237.00	68.3%	82,767,810.52
051701800100	Benue State Polytechnic, Ugbokolo	1,744,086,614.48	397,007,624.73	1,058,724,029.93	60.7%	685,362,584.55
051701900100	College of Education, Katsina-Ala	2,279,503,158.82	433,854,680.91	1,372,681,351.85	60.2%	906,821,806.97
051702100100	College of Education Oju	2,214,892,323.34	405,947,718.98	1,252,119,184.46	56.5%	962,773,138.88
051702100300	Benue State University (BSU), Makurdi	4,537,515,029.16	1,271,741,734.31	3,747,042,027.53	82.6%	790,473,001.63
051702100200	Benue State University College of Health Sciences	1,583,637,082.15	341,273,359.27	1,317,726,139.78	83.2%	265,910,942.37
051705400100	Benue State Teaching Service Board	6,538,972,289.09	1,511,604,957.90	4,531,131,510.40	69.3%	2,007,840,778.69
051705500100	Benue State Science and Technical Education Board	519,510,703.28	119,766,278.97	357,641,575.74	68.8%	161,869,127.54
051705600100	Benue State Scholarship Board	70,250,732.00	2,281,320.00	11,331,531.45	16.1%	58,919,200.55
051705700100	Akawe Torkula Polytechnic, Makurdi	956,325,111.69	129,901,847.83	370,200,933.68	38.7%	586,124,178.01
05210000000	Ministry of Health and Human Services	19,254,198,917.08	5,551,752,365.24	8,598,784,420.85	44.7%	10,655,414,496.24
052100100100	Ministry of Health and Human Services	5,912,913,130.80	1,325,618,611.10	1,650,116,750.28	27.9%	4,262,796,380.52
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	615,565,121.78	1,793,802,064.88	55.9%	1,416,708,878.11
052102700100	Benue State Primary Health Care Board	5,074,353,207.96	2,844,247,160.85	2,844,247,160.85	56.1%	2,230,106,047.11
052110200100	Hospital Management Board	3,166,821,635.34	766,321,471.51	2,310,618,444.84	73.0%	856,203,190.50
05390000000	Ministry of Youth and Sports Development	857,774,287.88	247,463,202.40	372,833,364.00	43.5%	484,940,923.88
053905100200	Ministry of Youth and Sports Development	669,460,175.92	213,424,345.00	271,170,214.00	40.5%	398,289,961.92
053905100100	Benue State Sports Council	188,314,111.96	34,038,857.40	101,663,150.00	54.0%	86,650,961.96
05510000000	Bureau of Local Government and Chieftaincy Affairs	395,469,396.00	112,278,293.00	308,522,107.92	78.0%	86,947,288.08

Table 5 Personnel Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2021 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	49,383,924,249.51	12,220,137,229.95	30,524,163,936.27	61.8%	18,859,760,313.24
01000000000	ADMINISTRATION SECTOR:	12,513,054,472.38	2,162,876,308.22	5,469,492,110.95	43.7%	7,043,562,361.43
01110000000	Government House Administration	1,669,014,933.53	438,326,711.38	1,351,843,797.17	81.0%	317,171,136.36
011100100100	Government House Administration	257,151,315.60	31,603,372.00	93,585,408.00	36.4%	163,565,907.60
011100100200	Deputy Governor's Office	6,367,544.04	1,232,982.03	3,988,946.03	62.6%	2,378,598.01
011100800100	Benue State Emergency Management Agency (BENSEMA)	1,799,580.00	386,946.00	1,196,838.00	66.5%	602,742.00
011101300100	Office of the Secretary to State Government (SSG)	1,372,450,530.05	397,213,312.35	1,229,501,828.94	89.6%	142,948,701.11
011102100500	Bureau of Archives, Research and Documentation	18,614,676.00	5,096,067.00	15,188,680.20	81.6%	3,425,995.80
011103700100	Muslim Pilgrims Welfare Board (MPWB)	6,466,659.84	1,380,174.00	4,140,522.00	64.0%	2,326,137.84
011103800100	Christian Pilgrims Welfare Board (CPWB)	6,164,628.00	1,413,858.00	4,241,574.00	68.8%	1,923,054.00
01120000000	Benue State House of Assembly	498,888,109.27	108,273,001.54	373,362,325.95	74.8%	125,525,783.32
011200100100	Benue State House of Assembly	457,166,919.63	108,273,001.54	370,752,325.95	81.1%	86,414,593.68
011200200100	Benue State House of Assembly Service Commission	41,721,189.64	-	2,610,000.00	6.3%	39,111,189.64
01230000000	Ministry of Information,Culture and Tourism	802,453,268.92	197,563,839.59	601,223,631.76	74.9%	201,229,637.16
012300100100	Ministry of Information,Culture and Tourism	371,333,224.20	92,845,107.10	288,261,779.36	77.6%	83,071,444.84
012300400100	Radio Benue Corporation	292,228,596.00	73,408,461.31	221,760,035.19	75.9%	70,468,560.81
012301300100	Benue Printing and Publishing Corporation (BPPC)	134,040,118.00	29,549,367.96	88,560,462.38	66.1%	45,479,655.62
012305500100	Government Printing Department	4,851,330.72	1,760,903.22	2,641,354.83	54.4%	2,209,975.89
01240000000	Bureau of Internal Affairs and Special Services (BIASS)	80,465,123.28	27,425,954.62	85,139,282.54	105.8%	- 4,674,159.26
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	80,465,123.28	27,425,954.62	85,139,282.54	105.8%	- 4,674,159.26
01250000000	Office of the Head of Service (HOS)	752,832,834.94	180,383,480.81	541,301,019.18	71.9%	211,531,815.76
012500100100	Office of the Head of Service (HOS)	459,767,125.38	109,389,327.04	323,443,253.27	70.3%	136,323,872.11
012500100200	Bureau of Establishment and Management Services	276,158,005.56	68,468,639.77	209,801,223.91	76.0%	66,356,781.65
012500500100	Bureau of Manpower Development and Training	16,907,704.00	2,525,514.00	8,056,542.00	47.7%	8,851,162.00
01400000000	Auditor General	217,788,825.72	50,421,257.72	155,364,537.53	71.3%	62,424,288.19
014000100100	Office of the Auditor-General of the State	147,853,163.04	33,933,920.91	105,651,716.10	71.5%	42,201,446.94
014000200100	Local Government Audit Department	69,935,662.68	16,487,336.81	49,712,821.43	71.1%	20,222,841.25
01470000000	Benue State Civil Service Commission	23,989,635.84	6,178,913.00	18,576,839.00	77.4%	5,412,796.84
014700100100	Benue State Civil Service Commission	3,831,999.84	1,049,337.00	3,100,011.00	80.9%	731,988.84
014700100200	Local Government Service Commission	20,157,636.00	5,129,576.00	15,476,828.00	76.8%	4,680,808.00
01480000000	Benue State Independent Electoral Commission (BSIEC)	203,837,303.40	50,824,931.38	155,194,474.36	76.1%	48,642,829.04
014800100100	Benue State Independent Electoral Commission (BSIEC)	203,837,303.40	50,824,931.38	155,194,474.36	76.1%	48,642,829.04
01490000000	Benue State Pension Commission	8,263,784,437.47	1,103,478,218.18	2,187,486,203.46	26.5%	6,076,298,234.01
014900100100	Benue State Pension Commission	8,263,784,437.47	1,103,478,218.18	2,187,486,203.46	26.5%	6,076,298,234.01
02000000000	ECONOMIC SECTOR:	4,179,830,628.57	1,013,380,351.60	3,076,537,303.98	73.6%	1,103,293,324.59
02150000000	Ministry of Agriculture and Natural Resources	2,045,618,811.10	441,391,071.15	1,350,365,644.55	66.0%	695,253,166.55
021500100100	Ministry of Agriculture and Natural Resources	448,762,388.40	116,032,940.67	349,945,403.70	78.0%	98,816,984.70
021502100100	Akperan Orshi Polytechnic, Yandev.	1,378,413,563.90	289,822,790.08	875,656,239.41	63.5%	502,757,324.49
021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)	218,442,858.80	35,535,340.40	124,764,001.44	57.1%	93,678,857.36

Benue State Government Budget Performance Report 2021 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
02200000000	Ministry of Finance	951,303,934.72	269,056,569.58	813,969,736.00	85.6%	137,334,198.72
022000100100	Ministry of Finance	114,681,479.16	28,598,395.01	86,964,975.36	75.8%	27,716,503.80
022000700100	Office of the Accountant-General	399,216,862.84	76,865,605.89	232,863,578.60	58.3%	166,353,284.24
022000800100	Benue State Internal Revenue Service (BIRS)	437,405,592.72	163,592,568.68	494,141,182.04	113.0%	- 56,735,589.32
02220000000	Ministry of Industry, Trade and Investment	85,250,268.00	22,341,187.00	66,105,974.00	77.5%	19,144,294.00
022200100100	Ministry of Industry, Trade and Investment	85,250,268.00	22,341,187.00	66,105,974.00	77.5%	19,144,294.00
02280000000	Ministry of Energy, Science and Technology	59,667,479.76	17,159,079.71	55,160,868.88	92.4%	4,506,610.88
022800100100	Ministry of Energy, Science and Technology	59,667,479.76	17,159,079.71	55,160,868.88	92.4%	4,506,610.88
02340000000	Ministry of Works, Transport and Energy	125,265,179.76	27,255,798.94	83,719,914.30	66.8%	41,545,265.46
023400100100	Ministry of Works, Transport and Energy	125,265,179.76	27,255,798.94	83,719,914.30	66.8%	41,545,265.46
02360000000	Benue State Council For Arts and Culture	119,036,885.76	31,118,409.94	89,136,570.57	74.9%	29,900,315.19
023600400100	Benue State Council For Arts and Culture	119,036,885.76	31,118,409.94	89,136,570.57	74.9%	29,900,315.19
02380000000	Benue State Planning Commission	54,471,768.48	13,641,980.52	42,450,280.27	77.9%	12,021,488.21
023800100100	Benue State Planning Commission	54,471,768.48	13,641,980.52	42,450,280.27	77.9%	12,021,488.21
02520000000	Ministry of Water Resources and Environment	411,542,585.65	110,546,922.83	334,108,498.07	81.2%	77,434,087.58
025200100100	Ministry of Water Resources and Environment	153,632,463.84	39,765,437.40	120,034,418.28	78.1%	33,598,045.56
025210200100	Benue State Water Board	100,487,330.53	34,942,313.85	104,843,078.62	104.3%	- 4,355,748.09
025210300100	Benue State Rural Water Supply and Sanitation Agency	43,341,671.28	10,840,252.58	32,595,340.98	75.2%	10,746,330.30
025210400100	Benue State Environmental Sanitation Authority	114,081,120.00	24,998,919.00	76,635,660.19	67.2%	37,445,459.81
02530000000	Ministry of Housing and Urban Development	214,692,067.50	49,264,002.20	149,564,526.70	69.7%	65,127,540.80
025300100100	Ministry of Housing and Urban Development	50,228,904.00	12,051,477.00	36,443,842.50	72.6%	13,785,061.50
025300200100	Ministry of Rural Development and Cooperatives	109,388,172.00	27,350,590.00	83,440,129.00	76.3%	25,948,043.00
025305600100	Benue State Urban Development Board	55,074,991.50	9,861,935.20	29,680,555.20	53.9%	25,394,436.30
02600000000	Ministry of Lands, Survey and Solid Minerals	112,981,647.84	31,605,329.73	91,955,290.64	81.4%	21,026,357.20
026000100100	Ministry of Lands, Survey and Solid Minerals	112,981,647.84	31,605,329.73	91,955,290.64	81.4%	21,026,357.20
03000000000	LAW & JUSTICE SECTOR:	1,795,315,457.80	416,746,310.55	1,242,313,913.06	69.2%	553,001,544.74
03180000000	Ministry of Justice	1,713,470,484.64	394,830,067.26	1,181,365,183.19	68.9%	532,105,301.45
031800400100	Ministry of Justice	260,364,898.32	70,772,906.75	205,256,578.22	78.8%	55,108,320.10
031800700100	High Court of Justice	1,360,705,586.32	296,935,120.23	902,786,564.69	66.3%	457,919,021.63
031801100100	Customary Court of Appeal	92,400,000.00	27,122,040.28	73,322,040.28	79.4%	19,077,959.72
03260000000	Judicial Service Commission	81,844,973.16	21,916,243.29	60,948,729.87	74.5%	20,896,243.29
032600100100	Judicial Service Commission	81,844,973.16	21,916,243.29	60,948,729.87	74.5%	20,896,243.29
05000000000	SOCIAL SECTOR:	30,895,723,690.76	8,627,134,259.58	20,735,820,608.28	67.1%	10,159,903,082.48
05130000000	Benue State Sports Marketing and Lottery Board	22,588,153.35	4,308,305.00	10,830,337.00	47.9%	11,757,816.35
051300200100	Benue State Sports Marketing and Lottery Board	13,084,909.35	1,929,578.00	3,694,156.00	28.2%	9,390,753.35
051305300102	Benue State Rehabilitation Board, Apir	9,503,244.00	2,378,727.00	7,136,181.00	75.1%	2,367,063.00
05140000000	Ministry of Women Affairs and Social Development	124,644,591.84	33,089,802.00	109,470,782.00	87.8%	15,173,809.84
051400100100	Ministry of Women Affairs and Social Development	86,498,091.84	24,558,552.00	91,958,282.00	106.3%	- 5,460,190.16
051400100200	Benue State Community and Social Development Agency	38,146,500.00	8,531,250.00	17,512,500.00	45.9%	20,634,000.00

Benue State Government Budget Performance Report 2021 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
05170000000	Ministry of Education	18,748,544,469.16	4,283,754,414.86	13,271,872,416.35	70.8%	5,476,672,052.81
051700100100	Ministry of Education	111,084,700.44	48,090,833.17	142,932,312.17	128.7%	- 31,847,611.73
051700300100	Benue State Universal Basic Education Board (SUBEB)	441,473,434.32	78,494,124.62	231,998,554.77	52.6%	209,474,879.55
051700800100	Benue State Library Board	20,941,580.28	4,391,061.12	13,699,234.71	65.4%	7,242,345.57
051700900100	Benue State Examinations Board	51,938,220.00	13,024,348.60	39,513,635.80	76.1%	12,424,584.20
051701000100	Agency for Adult and Non-Formal Education	252,959,003.52	58,321,041.00	175,753,203.00	69.5%	77,205,800.52
051701800100	Benue State Polytechnic, Ugbokolo	1,451,663,619.41	287,888,045.00	870,095,154.73	59.9%	581,568,464.68
051701900100	College of Education, Katsina-Ala	1,976,399,344.82	433,854,680.91	1,309,743,068.52	66.3%	666,656,276.30
051702100100	College of Education Oju	1,977,263,880.24	384,420,998.78	1,194,577,860.04	60.4%	782,686,020.20
051702100300	Benue State University (BSU), Makurdi	3,675,521,561.96	1,011,140,621.65	3,014,455,231.06	82.0%	661,066,330.90
051702100200	Benue State University College of Health Sciences	1,258,294,691.65	247,887,472.81	1,100,755,102.61	87.5%	157,539,589.04
051705400100	Benue State Teaching Service Board	6,478,435,254.84	1,474,711,657.90	4,455,988,210.40	68.8%	2,022,447,044.44
051705500100	Benue State Science and Technical Education Board	488,983,703.28	117,265,502.47	354,140,799.24	72.4%	134,842,904.04
051705600100	Benue State Scholarship Board	13,950,732.00	2,281,320.00	10,331,531.45	74.1%	3,619,200.55
051705700100	Akawe Torkula Polytechnic, Makurdi	549,634,742.41	121,982,706.83	357,888,517.85	65.1%	191,746,224.56
05210000000	Ministry of Health and Human Services	11,662,097,521.45	4,220,737,968.32	7,074,932,918.01	60.7%	4,587,164,603.44
052100100100	Ministry of Health and Human Services	468,668,802.60	121,834,518.16	360,204,737.74	76.9%	108,464,064.86
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	521,790,545.70	1,602,954,856.48	61.4%	1,006,183,888.97
052102700100	Benue State Primary Health Care Board	4,403,538,221.16	2,823,780,631.85	2,823,780,631.85	64.1%	1,579,757,589.31
052110200100	Hospital Management Board	3,144,751,752.24	753,332,272.61	2,287,992,691.94	72.8%	856,759,060.30
05390000000	Ministry of Youth and Sports Development	199,068,018.96	50,563,202.40	150,458,608.00	75.6%	48,609,410.96
053905100200	Ministry of Youth and Sports Development	67,302,108.00	16,524,345.00	48,795,458.00	72.5%	18,506,650.00
053905100100	Benue State Sports Council	131,765,910.96	34,038,857.40	101,663,150.00	77.2%	30,102,760.96
05510000000	Bureau of Local Government and Chieftaincy Affairs	138,780,936.00	34,680,567.00	118,255,546.92	85.2%	20,525,389.08
055100100100	Bureau of Local Government and Chieftaincy Affairs	138,780,936.00	34,680,567.00	118,255,546.92	85.2%	20,525,389.08

Table 6 Overhead Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2021 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	28,808,398,505.37	4,077,191,964.74	12,260,412,887.44	42.6%	16,547,985,617.93
01000000000	ADMINISTRATION SECTOR:	16,624,929,220.64	2,658,921,683.88	8,051,462,696.95	48.4%	8,573,466,523.69
01110000000	Government House Administration	4,052,731,752.96	722,875,284.88	1,980,091,318.37	48.9%	2,072,640,434.59
011100100100	Government House Administration	1,909,971,380.00	415,955,378.22	1,043,053,951.22	54.6%	866,917,428.78
011100100200	Deputy Governor's Office	1,124,844,851.20	116,059,534.00	443,208,213.00	39.4%	681,636,638.20
011100500100	Development Cooperations, Sustainable Development Goals (SDGs)	2,499,373.80	565,000.00	2,840,361.20	113.6%	- 340,987.40
011100800100	Benue State Emergency Management Agency (BENSEMA)	7,605,000.00	419,700.00	1,969,700.00	25.9%	5,635,300.00
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	161,411,293.24	411,413,598.76	59.8%	276,891,321.05
011101300200	Bureau of Political - SSG	7,629,000.00	353,000.00	753,000.00	9.9%	6,876,000.00
011101300300	Bureau of Research and Policy Analysis (REPA) - SSG	1,000,000.00	-	200,000.00	20.0%	800,000.00
011101700100	Office of the Secretary to State Government - (EXCO)	16,657,000.00	6,020,000.00	10,850,000.00	65.1%	5,807,000.00
011102100200	Liaison Office Lagos	30,553,057.02	5,648,310.92	11,572,742.12	37.9%	18,980,314.90
011102100300	Liaison Office Kaduna	12,600,001.05	-	4,004,532.81	31.8%	8,595,468.24
011102100400	Liaison Office Abuja/Lodge	51,747,576.83	11,056,132.50	37,531,969.80	72.5%	14,215,607.03
011102100500	Bureau of Archives, Research and Documentation	5,124,949.20	1,203,589.70	3,400,100.00	66.3%	1,724,849.20
011103300100	Benue State Aids Control Agency (BENSACA)	4,784,000.51	3,300,540.30	6,335,266.46	132.4%	- 1,551,265.95
011103700100	Muslim Pilgrims Welfare Board (MPWB)	3,492,611.15	-	940,237.00	26.9%	2,552,374.15
011103800100	Christian Pilgrims Welfare Board (CPWB)	2,868,032.40	882,806.00	2,017,646.00	70.3%	850,386.40
01120000000	Benue State House of Assembly	887,035,105.80	4,396,317.00	164,226,103.81	18.5%	722,809,001.99
011200100100	Benue State House of Assembly	819,135,104.80	-	156,119,541.81	19.1%	663,015,562.99
011200200100	Benue State House of Assembly Service Commission	67,900,001.00	4,396,317.00	8,106,562.00	11.9%	59,793,439.00
01230000000	Ministry of Information,Culture and Tourism	133,893,480.00	28,137,806.00	75,247,565.51	56.2%	58,645,914.49
012300100100	Ministry of Information,Culture and Tourism	82,223,400.00	15,660,600.00	43,407,426.67	52.8%	38,815,973.33
012300400100	Radio Benue Corporation	37,030,665.00	8,968,006.00	23,956,506.00	64.7%	13,074,159.00
012301300100	Benue Printing and Publishing Corporation (BPPC)	9,952,845.00	2,174,700.00	5,883,132.84	59.1%	4,069,712.16
012305500100	Government Printing Department	4,686,570.00	1,334,500.00	2,000,500.00	42.7%	2,686,070.00
01240000000	Bureau of Internal Affairs and Special Services (BIASS)	10,042,626,979.55	1,820,798,662.00	5,644,326,538.50	56.2%	4,398,300,441.05
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	10,042,626,979.55	1,820,798,662.00	5,644,326,538.50	56.2%	4,398,300,441.05
01250000000	Office of the Head of Service (HOS)	307,412,065.13	59,429,407.00	111,051,322.76	36.1%	196,360,742.37
012500100100	Office of the Head of Service (HOS)	32,081,389.43	10,887,171.00	17,208,092.76	53.6%	14,873,296.67
012500100200	Bureau of Establishment and Management Services	23,629,200.00	3,169,206.00	3,769,000.00	16.0%	19,860,200.00
012500100500	Bureau of Service Welfare	82,611,900.00	42,602,284.00	85,718,133.00	103.8%	- 3,106,233.00
012500500100	Bureau of Manpower Development and Training	169,089,575.70	2,770,746.00	4,356,097.00	2.6%	164,733,478.70
01400000000	Auditor General	29,867,693.10	7,970,455.00	17,218,968.00	57.7%	12,648,725.10
014000100100	Office of the Auditor-General of the State	21,483,854.70	4,334,751.00	11,652,184.00	54.2%	9,831,670.70
014000200100	Local Government Audit Department	8,383,838.40	3,635,704.00	5,566,784.00	66.4%	2,817,054.40
01470000000	Benue State Civil Service Commission	245,319,294.70	-	41,655,965.00	17.0%	203,663,329.70
014700100100	Benue State Civil Service Commission	28,719,809.50	-	8,128,470.00	28.3%	20,591,339.50
014700100200	Local Government Service Commission	216,599,485.20	-	33,527,495.00	15.5%	183,071,990.20

Benue State Government Budget Performance Report 2021 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
014800000000	Benue State Independent Electoral Commission (BSIEC)	875,626,050.40	5,222,208.00	7,553,371.00	0.9%	868,072,679.40
014800100100	Benue State Independent Electoral Commission (BSIEC)	875,626,050.40	5,222,208.00	7,553,371.00	0.9%	868,072,679.40
014900000000	Benue State Pension Commission	50,416,799.00	10,091,544.00	10,091,544.00	20.0%	40,325,255.00
014900100100	Benue State Pension Commission	50,416,799.00	10,091,544.00	10,091,544.00	20.0%	40,325,255.00
020000000000	ECONOMIC SECTOR:	8,467,554,284.80	118,245,090.56	1,332,900,442.51	15.7%	7,134,653,842.29
021500000000	Ministry of Agriculture and Natural Resources	395,010,146.77	20,356,537.92	60,855,621.99	15.4%	334,154,524.78
021500100100	Ministry of Agriculture and Natural Resources	341,039,438.80	6,912,000.00	8,912,000.00	2.6%	332,127,438.80
021502100100	Akperan Orshi Polytechnic, Yandev.	41,072,980.47	13,444,537.92	51,943,621.99	126.5%	- 10,870,641.52
021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)	12,897,727.50	-	-	0.0%	12,897,727.50
022000000000	Ministry of Finance	7,353,365,533.19	-	1,087,130,741.67	14.8%	6,266,234,791.52
022000100100	Ministry of Finance	5,885,244,401.98	-	1,066,646,871.67	18.1%	4,818,597,530.31
022000700100	Office of the Accountant-General	477,938,960.00	-	17,138,350.00	3.6%	460,800,610.00
022000700500	Debt Management Office	16,865,000.00	-	3,345,520.00	19.8%	13,519,480.00
022000800100	Benue State Internal Revenue Service (BIRS)	973,317,171.21	-	-	0.0%	973,317,171.21
022200000000	Ministry of Industry, Trade and Investment	21,919,428.50	11,281,374.10	17,281,237.96	78.8%	4,638,190.54
022200100100	Ministry of Industry, Trade and Investment	21,919,428.50	11,281,374.10	17,281,237.96	78.8%	4,638,190.54
022800000000	Ministry of Energy ,Science and Technology	67,809,750.00	-	-	0.0%	67,809,750.00
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
023400000000	Ministry of Works, Transport and Energy	16,011,588.74	4,840,337.00	10,580,408.75	66.1%	5,431,179.99
023400100100	Ministry of Works, Transport and Energy	16,011,588.74	4,840,337.00	10,580,408.75	66.1%	5,431,179.99
023600000000	Benue State Council For Arts and Culture	75,070,420.60	-	2,513,536.00	3.3%	72,556,884.60
023600400100	Benue State Council For Arts and Culture	75,070,420.60	-	2,513,536.00	3.3%	72,556,884.60
023800000000	Benue State Planning Commission	84,045,124.00	-	19,985,096.25	23.8%	64,060,027.75
023800100100	Benue State Planning Commission	84,045,124.00	-	19,985,096.25	23.8%	64,060,027.75
025000000000	Fiscal Responsibility Commission	36,020,000.00	-	-	0.0%	36,020,000.00
025000100100	Fiscal Responsibility Commission	36,020,000.00	-	-	0.0%	36,020,000.00
025200000000	Ministry of Water Resources and Environment	316,388,086.00	74,476,230.54	105,868,364.54	33.5%	210,519,721.46
025200100100	Ministry of Water Resources and Environment	249,448,500.00	48,342,500.00	77,489,000.00	31.1%	171,959,500.00
025210200100	Benue State Water Board	19,557,636.00	16,414,710.00	16,414,710.00	83.9%	3,142,926.00
025210300100	Benue State Rural Water Supply and Sanitation Agency	32,639,067.30	3,305,060.54	5,550,694.54	17.0%	27,088,372.76
025210400100	Benue State Environmental Sanitation Authority	14,742,882.70	6,413,960.00	6,413,960.00	43.5%	8,328,922.70
025300000000	Ministry of Housing and Urban Development	54,306,056.20	7,290,611.00	22,828,056.50	42.0%	31,477,999.70
025300100100	Ministry of Housing and Urban Development	20,821,500.00	4,033,105.00	7,120,337.50	34.2%	13,701,162.50
025300200100	Ministry of Rural Development and Cooperatives	17,986,419.70	-	3,303,139.00	18.4%	14,683,280.70
025305600100	Benue State Urban Development Board	15,498,136.50	3,257,506.00	12,404,580.00	80.0%	3,093,556.50
026000000000	Ministry of Lands, Survey and Solid Minerals	47,608,150.80	-	5,857,378.85	12.3%	41,750,771.95
026000100100	Ministry of Lands, Survey and Solid Minerals	47,608,150.80	-	5,857,378.85	12.3%	41,750,771.95
030000000000	LAW & JUSTICE SECTOR:	442,907,434.51	346,115,339.05	471,734,221.27	106.5%	- 28,826,786.76
031800000000	Ministry of Justice	431,857,057.61	338,959,725.05	464,578,607.27	107.6%	- 32,721,549.66
031800400100	Ministry of Justice	168,162,457.95	304,188,074.05	412,141,859.97	245.1%	- 243,979,402.02
031800700100	High Court of Justice	196,503,064.76	-	3,925,361.00	2.0%	192,577,703.76
031801100100	Customary Court of Appeal	67,191,534.90	34,771,651.00	48,511,386.30	72.2%	18,680,148.60

Benue State Government Budget Performance Report 2021 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
032600000000	Judicial Service Commission	11,050,376.90	7,155,614.00	7,155,614.00	64.8%	3,894,762.90
032600100100	Judicial Service Commission	9,774,429.00	7,155,614.00	7,155,614.00	73.2%	2,618,815.00
032600700100	Citizens Mediation Centre, Makurdi	1,275,947.90	-	-	0.0%	1,275,947.90
050000000000	SOCIAL SECTOR:	3,273,007,565.42	953,909,851.25	2,404,315,526.71	73.5%	868,692,038.71
051300000000	Benue State Sports Marketing and Lottery Board	50,521,103.03	4,192,858.50	17,893,163.52	35.4%	32,627,939.51
051300200100	Benue State Sports Marketing and Lottery Board	22,077,270.00	22,631.00	4,316,489.52	19.6%	17,760,780.48
051305300102	Benue State Rehabilitation Board, Apir	28,443,833.03	4,170,227.50	13,576,674.00	47.7%	14,867,159.03
051400000000	Ministry of Women Affairs and Social Development	203,784,293.77	-	82,797,145.94	40.6%	120,987,147.83
051400100100	Ministry of Women Affairs and Social Development	40,525,624.97	-	12,727,465.94	31.4%	27,798,159.03
051400100200	Benue State Community and Social Development Agency	163,258,668.80	-	70,069,680.00	42.9%	93,188,988.80
051700000000	Ministry of Education	1,854,464,704.38	489,985,815.71	1,526,357,059.61	82.3%	328,107,644.77
051700100100	Ministry of Education	52,565,667.45	-	15,208,989.42	28.9%	37,356,678.03
051700300100	Benue State Universal Basic Education Board (SUBEB)	164,581,945.01	42,625,038.28	98,483,748.10	59.8%	66,098,196.91
051700800100	Benue State Library Board	8,297,408.00	1,670,242.00	2,920,383.00	35.2%	5,377,025.00
051700900100	Benue State Examinations Board	229,817,645.00	27,220,430.92	245,396,233.71	106.8%	- 15,578,588.71
051701000100	Agency for Adult and Non-Formal Education	8,416,044.00	1,854,034.00	2,854,034.00	33.9%	5,562,010.00
051701800100	Benue State Polytechnic, Ugbokolo	260,389,995.08	108,039,579.73	184,415,375.20	70.8%	75,974,619.88
051701900100	College of Education, Katsina-Ala	116,149,814.00	-	62,853,283.33	54.1%	53,296,530.67
051702100100	College of Education Oju	76,393,868.10	21,526,720.20	55,989,824.42	73.3%	20,404,043.68
051702100300	Benue State University (BSU), Makurdi	709,991,808.10	203,902,266.45	669,949,340.26	94.4%	40,042,467.84
051702100200	Benue State University College of Health Sciences	138,374,420.50	43,962,586.63	106,457,655.84	76.9%	31,916,764.66
051705400100	Benue State Teaching Service Board	48,917,034.25	28,765,000.00	65,015,000.00	132.9%	- 16,097,965.75
051705500100	Benue State Science and Technical Education Board	7,282,200.00	2,500,776.50	3,500,776.50	48.1%	3,781,423.50
051705600100	Benue State Scholarship Board	6,300,000.00	-	1,000,000.00	15.9%	5,300,000.00
051705700100	Akawe Torkula Polytechnic, Makurdi	26,986,854.89	7,919,141.00	12,312,415.83	45.6%	14,674,439.06
052100000000	Ministry of Health and Human Services	775,455,034.24	187,786,451.04	370,031,940.64	47.7%	405,423,093.60
052100100100	Ministry of Health and Human Services	247,619,561.60	63,924,747.06	140,174,649.34	56.6%	107,444,912.26
052102600100	Benue State University Teaching Hospital (BSUTH)	434,013,397.54	90,405,976.08	186,955,608.40	43.1%	247,057,789.14
052102700100	Benue State Primary Health Care Board	74,814,986.80	20,466,529.00	20,466,529.00	27.4%	54,348,457.80
052110200100	Hospital Management Board	19,007,088.30	12,989,198.90	22,435,153.90	118.0%	- 3,428,065.60
053900000000	Ministry of Youth and Sports Development	173,243,970.00	196,900,000.00	221,374,756.00	127.8%	- 48,130,786.00
053905100200	Ministry of Youth and Sports Development	116,695,769.00	196,900,000.00	221,374,756.00	189.7%	- 104,678,987.00
053905100100	Benue State Sports Council	56,548,201.00	-	-	0.0%	56,548,201.00
055100000000	Bureau of Local Government and Chieftaincy Affairs	215,538,460.00	75,044,726.00	185,861,461.00	86.2%	29,676,999.00
055100100100	Bureau of Local Government and Chieftaincy Affairs	215,538,460.00	75,044,726.00	185,861,461.00	86.2%	29,676,999.00

Table 7 Capital Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2021 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	43,531,463,742.35	1,014,979,887.16	3,642,362,238.88	8.4%	39,889,101,503.47
01000000000	ADMINISTRATION SECTOR:	3,498,455,058.96	22,358,721.00	244,004,361.50	7.0%	3,254,450,697.46
01110000000	Government House Administration	1,066,105,930.00	-	18,102,200.00	1.7%	1,048,003,730.00
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	-	18,102,200.00	3.1%	570,499,830.00
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
01120000000	Benue State House of Assembly	976,508,000.00	-	-	0.0%	976,508,000.00
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
01230000000	Ministry of Information,Culture and Tourism	1,046,008,311.36	6,700,000.00	208,028,940.50	19.9%	837,979,370.86
012300100100	Ministry of Information,Culture and Tourism	1,046,008,311.36	6,700,000.00	208,028,940.50	19.9%	837,979,370.86
01240000000	Bureau of Internal Affairs and Special Services (BIASS)	150,000,000.00	-	-	0.0%	150,000,000.00
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	150,000,000.00	-	-	0.0%	150,000,000.00
01250000000	Office of the Head of Service (HOS)	60,994,947.60	15,618,721.00	17,833,221.00	29.2%	43,161,726.60
012500100500	Bureau of Service Welfare	41,568,147.60	15,618,721.00	16,438,721.00	39.5%	25,129,426.60
012500500100	Bureau of Manpower Development and Training	19,426,800.00	-	1,394,500.00	7.2%	18,032,300.00
01400000000	Auditor General	4,333,200.00	-	-	0.0%	4,333,200.00
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
01470000000	Benue State Civil Service Commission	50,939,540.00	-	-	0.0%	50,939,540.00
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
01480000000	Benue State Independent Electoral Commission (BSIEC)	36,245,130.00	-	-	0.0%	36,245,130.00
014800100100	Benue State Independent Electoral Commission (BSIEC)	36,245,130.00	-	-	0.0%	36,245,130.00
01490000000	Benue State Pension Commission	107,320,000.00	40,000.00	40,000.00	0.0%	107,280,000.00
014900100100	Benue State Pension Commission	107,320,000.00	40,000.00	40,000.00	0.0%	107,280,000.00
02000000000	ECONOMIC SECTOR:	30,994,533,464.72	256,038,306.56	2,588,819,726.28	8.4%	28,405,713,738.44
02150000000	Ministry of Agriculture and Natural Resources	6,130,388,677.05	202,712,688.00	514,322,253.98	8.4%	5,616,066,423.07
021500100100	Ministry of Agriculture and Natural Resources	4,503,504,807.40	202,479,688.00	513,360,253.98	11.4%	3,990,144,553.42
021502100100	Akperan Orshi Polytechnic, Yandev.	618,829,869.65	233,000.00	962,000.00	0.2%	617,867,869.65
021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)	1,008,054,000.00	-	-	0.0%	1,008,054,000.00

Benue State Government Budget Performance Report 2021 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
022000000000	Ministry of Finance	462,176,064.00	-	-	0.0%	462,176,064.00
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
022200000000	Ministry of Industry, Trade and Investment	451,870,800.00	18,507,868.56	25,115,438.54	5.6%	426,755,361.46
022200100100	Ministry of Industry, Trade and Investment	451,870,800.00	18,507,868.56	25,115,438.54	5.6%	426,755,361.46
022800000000	Ministry of Energy ,Science and Technology	732,625,507.00	-	-	0.0%	732,625,507.00
022800100100	Ministry of Energy ,Science and Technology	732,625,507.00	-	-	0.0%	732,625,507.00
023400000000	Ministry of Works, Transport and Energy	7,380,391,178.75	-	1,297,578,194.72	17.6%	6,082,812,984.03
023400100100	Ministry of Works, Transport and Energy	7,380,391,178.75	-	1,297,578,194.72	17.6%	6,082,812,984.03
023600000000	Benue State Council For Arts and Culture	177,000,000.00	-	-	0.0%	177,000,000.00
023600400100	Benue State Council For Arts and Culture	177,000,000.00	-	-	0.0%	177,000,000.00
023800000000	Benue State Planning Commission	2,121,840,817.43	-	10,000,000.00	0.5%	2,111,840,817.43
023800100100	Benue State Planning Commission	2,121,840,817.43	-	10,000,000.00	0.5%	2,111,840,817.43
025000000000	Fiscal Responsibility Commission	3,510,000.00	-	-	0.0%	3,510,000.00
025000100100	Fiscal Responsibility Commission	3,510,000.00	-	-	0.0%	3,510,000.00
025200000000	Ministry of Water Resources and Environment	3,409,347,427.74	33,259,850.00	101,998,783.55	3.0%	3,307,348,644.19
025200100100	Ministry of Water Resources and Environment	3,072,293,093.74	19,701,900.00	73,613,445.55	2.4%	2,998,679,648.19
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	13,557,950.00	28,385,338.00	9.0%	288,488,996.00
025210400100	Benue State Environmental Sanitation Authority	15,180,000.00	-	-	0.0%	15,180,000.00
025300000000	Ministry of Housing and Urban Development	7,057,066,192.75	1,557,900.00	636,235,055.49	9.0%	6,420,831,137.26
025300100100	Ministry of Housing and Urban Development	2,976,344,080.39	-	367,738,514.46	12.4%	2,608,605,565.93
025300200100	Ministry of Rural Development and Cooperatives	3,798,592,112.36	-	262,927,441.03	6.9%	3,535,664,671.33
025305600100	Benue State Urban Development Board	282,130,000.00	1,557,900.00	5,569,100.00	2.0%	276,560,900.00
026000000000	Ministry of Lands, Survey and Solid Minerals	3,068,316,800.00	-	3,570,000.00	0.1%	3,064,746,800.00
026000100100	Ministry of Lands, Survey and Solid Minerals	3,068,316,800.00	-	3,570,000.00	0.1%	3,064,746,800.00
030000000000	LAW & JUSTICE SECTOR:	602,441,859.70	-	-	0.0%	602,441,859.70
031800000000	Ministry of Justice	582,441,859.70	-	-	0.0%	582,441,859.70
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
032600000000	Judicial Service Commission	20,000,000.00	-	-	0.0%	20,000,000.00
032600100100	Judicial Service Commission	20,000,000.00	-	-	0.0%	20,000,000.00
050000000000	SOCIAL SECTOR:	8,436,033,358.97	736,582,859.60	809,538,151.10	9.6%	7,626,495,207.87
051300000000	Benue State Sports Marketing and Lottery Board	110,566,000.00	-	-	0.0%	110,566,000.00
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
051400000000	Ministry of Women Affairs and Social Development	236,691,300.00	-	-	0.0%	236,691,300.00
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

Benue State Government Budget Performance Report 2021 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
05170000000	Ministry of Education	2,402,867,078.45	114,250,446.04	184,830,637.54	7.7%	2,218,036,440.91
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	-	1,551,500.00	1.0%	159,431,075.00
051702100300	Benue State University (BSU), Makurdi	152,001,659.10	56,698,846.21	62,637,456.21	41.2%	89,364,202.89
051702100200	Benue State University College of Health Sciences	186,867,970.00	49,423,299.83	110,513,381.33	59.1%	76,354,588.67
051705400100	Benue State Teaching Service Board	11,620,000.00	8,128,300.00	10,128,300.00	87.2%	1,491,700.00
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
05210000000	Ministry of Health and Human Services	5,164,296,681.60	619,779,413.56	620,302,413.56	12.0%	4,543,994,268.04
052100100100	Ministry of Health and Human Services	4,246,131,881.60	616,410,813.56	616,410,813.56	14.5%	3,629,721,068.04
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	3,368,600.00	3,891,600.00	2.3%	163,173,200.00
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
05390000000	Ministry of Youth and Sports Development	481,462,298.92	-	-	0.0%	481,462,298.92
053905100200	Ministry of Youth and Sports Development	481,462,298.92	-	-	0.0%	481,462,298.92
05510000000	Bureau of Local Government and Chieftaincy Affairs	40,150,000.00	2,553,000.00	4,405,100.00	11.0%	35,744,900.00
055100100100	Bureau of Local Government and Chieftaincy Affairs	40,150,000.00	2,553,000.00	4,405,100.00	11.0%	35,744,900.00

Table 8 Other Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2021 Q3 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	12,650,979,814.00	6,645,136,204.40	13,169,953,282.61	104.1%	- 519,273,468.61
010000000000	ADMINISTRATION SECTOR:	1,206,300,000.00	309,077,415.00	757,893,520.00	62.8%	448,106,480.00
011100000000	Government House Administration	1,192,300,000.00	309,077,415.00	757,242,520.00	63.5%	434,757,480.00
011100100100	Government House Administration	950,000,000.00	309,077,415.00	607,844,520.00	64.0%	342,155,480.00
011100800100	Benue State Emergency Management Agency (BENSEMA)	300,000.00	-	133,000,000.00	-	133,000,000.00
011101300100	Office of the Secretary to State Government (SSG)	242,000,000.00	-	16,398,000.00	6.8%	225,602,000.00
011200000000	Benue State House of Assembly	14,000,000.00	-	651,000.00	4.7%	13,349,000.00
011200100100	Benue State House of Assembly	14,000,000.00	-	651,000.00	4.7%	13,349,000.00
020000000000	ECONOMIC SECTOR:	9,289,007,605.00	5,811,530,257.08	11,741,941,419.97	126.4%	- 2,452,933,814.97
022000000000	Ministry of Finance	9,225,481,000.00	5,811,530,257.08	11,741,941,419.97	127.3%	- 2,516,460,419.97
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	5,811,530,257.08	11,741,941,419.97	130.5%	- 2,741,941,419.97
022000800100	Benue State Internal Revenue Service (BIRS)	1,155,000.00	-	-	0.0%	1,155,000.00
022800000000	Ministry of Energy ,Science and Technology	810,000.00	-	-	0.0%	810,000.00
022800100100	Ministry of Energy ,Science and Technology	810,000.00	-	-	0.0%	810,000.00
023800000000	Benue State Planning Commission	50,820.00	-	-	0.0%	50,820.00
023800100100	Benue State Planning Commission	50,820.00	-	-	0.0%	50,820.00
025200000000	Ministry of Water Resources and Environment	62,665,785.00	-	-	0.0%	62,665,785.00
025210200100	Benue State Water Board	62,665,785.00	-	-	0.0%	62,665,785.00
030000000000	LAW & JUSTICE SECTOR:	357,000.00	-	-	0.0%	357,000.00
031800000000	Ministry of Justice	357,000.00	-	-	0.0%	357,000.00
031800700100	High Court of Justice	357,000.00	-	-	0.0%	357,000.00
050000000000	SOCIAL SECTOR:	2,155,315,209.00	524,528,532.32	670,118,342.64	31.1%	1,485,196,866.36
051400000000	Ministry of Women Affairs and Social Development	444,526,529.20	-	131,302,694.00	29.5%	313,223,835.20
051400100100	Ministry of Women Affairs and Social Development	101,045,800.00	-	5,595,500.00	5.5%	95,450,300.00
051400100200	Benue State Community and Social Development Agency	343,480,729.20	-	125,707,194.00	36.6%	217,773,535.20
051700000000	Ministry of Education	53,439,000.00	1,080,000.00	4,298,500.00	8.0%	49,140,500.00
051701800100	Benue State Polytechnic, Ugbokolo	2,793,000.00	1,080,000.00	4,213,500.00	150.9%	- 1,420,500.00
051701900100	College of Education, Katsina-Ala	294,000.00	-	85,000.00	28.9%	209,000.00
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
052100000000	Ministry of Health and Human Services	1,652,349,679.80	523,448,532.32	533,517,148.64	32.3%	1,118,832,531.16
052100100100	Ministry of Health and Human Services	950,492,885.00	523,448,532.32	533,326,549.64	56.1%	417,166,335.36
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	-	190,599.00	12.2%	1,372,195.80
053900000000	Ministry of Youth and Sports Development	4,000,000.00	-	1,000,000.00	25.0%	3,000,000.00
053905100200	Ministry of Youth and Sports Development	4,000,000.00	-	1,000,000.00	25.0%	3,000,000.00
055100000000	Bureau of Local Government and Chieftaincy Affairs	1,000,000.00	-	-	0.0%	1,000,000.00
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 Q3 - Total Expenditure by Economic Classification

Code	Economic	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
2	EXPENDITURES	<u>134,374,766,311.23</u>	<u>23,957,445,286.25</u>	<u>59,596,892,345.20</u>	<u>44.4%</u>	<u>74,777,873,966.03</u>
21	PERSONNEL COST	<u>44,542,325,790.51</u>	<u>11,199,527,402.83</u>	<u>28,505,007,379.40</u>	<u>64.0%</u>	<u>16,037,318,411.11</u>
2101	SALARY	<u>37,014,994,194.64</u>	<u>10,931,415,811.72</u>	<u>27,647,070,615.29</u>	<u>74.7%</u>	<u>9,367,923,579.35</u>
210101	SALARIES AND WAGES	<u>37,014,994,194.64</u>	<u>10,931,415,811.72</u>	<u>27,647,070,615.29</u>	<u>74.7%</u>	<u>9,367,923,579.35</u>
21010101	SALARY	36,881,442,194.64	10,931,415,811.72	27,594,976,691.29	74.8%	9,286,465,503.35
21010102	OVER TIME PAYMENTS	13,552,000.00	-	40,112,720.00	296.0%	- 26,560,720.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	120,000,000.00	-	11,981,204.00	10.0%	108,018,796.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>7,527,331,595.88</u>	<u>268,111,591.11</u>	<u>857,936,764.11</u>	<u>11.4%</u>	<u>6,669,394,831.77</u>
210201	ALLOWANCES	<u>749,676,555.98</u>	<u>89,255,343.12</u>	<u>340,914,066.92</u>	<u>45.5%</u>	<u>408,762,489.06</u>
21020101	NON REGULAR ALLOWANCES	749,676,555.98	89,255,343.12	340,914,066.92	45.5%	408,762,489.06
210202	SOCIAL CONTRIBUTIONS	<u>6,777,655,039.90</u>	<u>178,856,247.99</u>	<u>517,022,697.19</u>	<u>7.6%</u>	<u>6,260,632,342.71</u>
21020201	NHIS CONTRIBUTION	2,269,602,684.25	-	-	0.0%	2,269,602,684.25
21020202	CONTRIBUTORY PENSION	3,535,586,224.65	178,856,247.99	517,022,697.19	14.6%	3,018,563,527.46
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
22	OTHER RECURRENT COSTS	<u>46,300,976,778.37</u>	<u>11,742,937,996.26</u>	<u>27,449,522,726.92</u>	<u>59.3%</u>	<u>18,851,454,051.45</u>
2201	SOCIAL BENEFITS	<u>4,841,598,459.00</u>	<u>1,020,609,827.12</u>	<u>2,019,156,556.87</u>	<u>41.7%</u>	<u>2,822,441,902.13</u>
220101	SOCIAL BENEFITS	<u>4,841,598,459.00</u>	<u>1,020,609,827.12</u>	<u>2,019,156,556.87</u>	<u>41.7%</u>	<u>2,822,441,902.13</u>
22010101	GRATUITY	2,704,218,459.00	10,000,000.00	110,660,198.00	4.1%	2,593,558,261.00
22010102	PENSON	2,010,000,000.00	1,010,609,827.12	1,908,163,358.87	94.9%	101,836,641.13
22010103	DEATH BENEFITS	127,380,000.00	-	333,000.00	0.3%	127,047,000.00
2202	OVERHEAD COST	<u>28,808,398,505.37</u>	<u>4,077,191,964.74</u>	<u>12,260,412,887.44</u>	<u>42.6%</u>	<u>16,547,985,617.93</u>
220201	TRAVEL& TRANSPORT - GENERAL	<u>1,658,759,959.36</u>	<u>260,248,978.25</u>	<u>579,065,806.25</u>	<u>34.9%</u>	<u>1,079,694,153.11</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	460,117,622.50	28,559,996.25	76,122,811.25	16.5%	383,994,811.25
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	674,391,873.20	224,645,596.00	494,385,589.00	73.3%	180,006,284.20
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	59,205,423.00	6,793,386.00	8,307,406.00	14.0%	50,898,017.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	465,045,040.66	250,000.00	250,000.00	0.1%	464,795,040.66
220202	UTILITIES - GENERAL	<u>503,221,375.42</u>	<u>93,275,116.18</u>	<u>223,478,372.44</u>	<u>44.4%</u>	<u>279,743,002.98</u>
22020201	ELECTRICITY CHARGES	246,919,664.32	68,585,018.33	161,428,112.34	65.4%	85,491,551.98
22020202	TELEPHONE CHARGES	30,236,728.00	3,111,299.00	8,406,529.00	27.8%	21,830,199.00
22020203	INTERNET ACCESS CHARGES	85,723,386.90	16,497,203.00	42,688,444.00	49.8%	43,034,942.90
22020204	SATELLITE BROADCASTING ACCESS CHARGES	55,011,271.90	1,066,811.00	2,828,621.00	5.1%	52,182,650.90
22020205	WATER RATES	14,336,815.80	1,789,903.25	4,498,464.50	31.4%	9,838,351.30
22020206	SEWERAGE CHARGES	11,997,287.00	1,976,945.00	3,264,265.00	27.2%	8,733,022.00
22020207	LEASED COMMUNICATION LINES(S)	560,000.00	-	-	0.0%	560,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	58,436,221.50	247,936.60	363,936.60	0.6%	58,072,284.90

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Code	Economic	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget) 26
220203	MATERIALS & SUPPLIES - GENERAL	1,712,713,375.51	284,803,018.58	906,669,763.58	52.9%	806,043,611.93
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	353,884,661.70	57,543,597.50	199,206,042.50	56.3%	154,678,619.20
22020302	BOOKS	61,840,204.00	5,854,500.00	12,412,000.00	20.1%	49,428,204.00
22020303	NEWSPAPERS	23,741,686.00	1,128,280.00	8,191,480.00	34.5%	15,550,206.00
22020304	MAGAZINES & PERIODICALS	10,537,091.81	597,150.00	1,054,600.00	10.0%	9,482,491.81
22020305	PRINTING OF NON SECURITY DOCUMENTS	299,019,889.08	28,484,460.00	86,847,960.00	29.0%	212,171,929.08
22020306	PRINTING OF SECURITY DOCUMENTS	227,642,823.30	55,520,760.58	322,882,451.58	141.8%	- 95,239,628.28
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	224,706,440.80	46,455,870.50	77,631,274.50	34.5%	147,075,166.30
22020308	FIELD & CAMPING MATERIALS SUPPLIES	5,664,654.00	1,436,150.00	2,218,050.00	39.2%	3,446,604.00
22020309	UNIFORMS & OTHER CLOTHING	67,194,045.80	1,300,300.00	9,849,300.00	14.7%	57,344,745.80
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	51,010,546.71	15,119,950.00	26,912,605.00	52.8%	24,097,941.71
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	311,316,732.30	71,362,000.00	159,464,000.00	51.2%	151,852,732.30
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	76,154,600.00	-	-	0.0%	76,154,600.00
220204	MAINTENANCE SERVICES - GENERAL	1,196,907,082.30	184,532,703.00	477,265,761.74	39.9%	719,641,320.56
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	417,316,229.55	79,044,922.00	213,334,998.87	51.1%	203,981,230.68
22020402	MAINTENANCE OF OFFICE FURNITURE	209,981,128.30	9,942,210.00	26,766,870.00	12.7%	183,214,258.30
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	176,933,495.20	32,654,255.00	71,739,051.11	40.5%	105,194,444.09
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	118,832,292.70	18,794,151.00	56,859,737.76	47.8%	61,972,554.94
22020405	MAINTENANCE OF PLANTS/GENERATORS	76,015,365.15	13,187,300.00	31,329,894.00	41.2%	44,685,471.15
22020406	OTHER MAINTENANCE SERVICES	144,600,910.10	23,721,615.00	65,861,360.00	45.5%	78,739,550.10
22020408	MAINTENANCE OF SEA BOATS	81,312.00	-	-	0.0%	81,312.00
22020410	MAINTENANCE OF STREET LIGHTINGS	9,663,675.00	21,250.00	322,250.00	3.3%	9,341,425.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	17,176,683.00	-	984,600.00	5.7%	16,192,083.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	14,569,420.00	7,167,000.00	10,067,000.00	69.1%	4,502,420.00
22020413	MINOR ROAD MAINTENANCE	11,736,571.30	-	-	0.0%	11,736,571.30
220205	TRAINING - GENERAL	920,403,855.70	13,142,250.00	97,289,645.00	10.6%	823,114,210.70
22020501	LOCAL TRAINING	864,620,248.70	13,142,250.00	97,289,645.00	11.3%	767,330,603.70
22020502	INTERNATIONAL TRAINING	55,783,607.00	-	-	0.0%	55,783,607.00
220206	OTHER SERVICES - GENERAL	10,758,710,586.26	1,933,628,822.36	5,881,223,278.94	54.7%	4,877,487,307.32
22020601	SECURITY SERVICES	298,999,655.38	54,082,113.90	126,917,973.98	42.4%	172,081,681.40
22020602	OFFICE RENT	74,069,309.87	50,000.00	1,157,000.00	1.6%	72,912,309.87
22020603	RESIDENTIAL RENT	68,773,264.90	563,000.00	8,826,000.00	12.8%	59,947,264.90
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,000,000,000.00	1,800,000,000.00	5,600,000,000.00	56.0%	4,400,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	316,868,356.11	78,933,708.46	144,322,304.96	45.5%	172,546,051.15
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,186,096,919.30	318,669,717.09	491,441,465.01	41.4%	694,655,454.29
22020701	FINANCIAL CONSULTING	721,481,279.50	9,938,265.26	57,097,186.26	7.9%	664,384,093.24
22020702	INFORMATION TECHNOLOGY CONSULTING	136,247,380.00	1,625,000.00	4,298,990.00	3.2%	131,948,390.00
22020703	LEGAL SERVICES	126,400,000.00	294,434,251.83	389,103,982.25	307.8%	- 262,703,982.25
22020704	ENGINEERING SERVICES	3,440,233.00	753,000.00	1,087,874.00	31.6%	2,352,359.00
22020705	ARCHITECTURAL SERVICES	13,443,286.80	183,700.00	12,708,932.50	94.5%	734,354.30
22020706	SURVEYING SERVICES	66,288,600.00	11,235,500.00	23,945,500.00	36.1%	42,343,100.00

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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	500,000.00	3,199,000.00	3.0%	104,065,900.00
220208	FUEL & LUBRICANTS - GENERAL	976,047,794.00	233,685,167.50	525,828,177.27	53.9%	450,219,616.73
22020801	MOTOR VEHICLE FUEL COST	402,856,313.50	86,061,280.00	200,383,966.43	49.7%	202,472,347.07
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	18,042,279.50	469,000.00	1,588,200.00	8.8%	16,454,079.50
22020803	PLANT / GENERATOR FUEL COST	530,186,679.00	143,136,587.50	318,114,121.25	60.0%	212,072,557.75
22020804	AIRCRAFT FUEL COST	200,000.00	-	-	0.0%	200,000.00
22020806	COOKING GAS/FUEL COST	24,762,522.00	4,018,300.00	5,741,889.59	23.2%	19,020,632.41
220209	FINANCIAL CHARGES - GENERAL	101,239,083.73	1,815,533.65	18,375,482.29	18.2%	82,863,601.44
22020901	BANK CHARGES (OTHER THAN INTEREST)	17,001,591.71	815,533.65	2,228,362.29	13.1%	14,773,229.42
22020902	INSURANCE PREMIUM	71,992,705.00	1,000,000.00	16,146,842.00	22.4%	55,845,863.00
22020904	OTHER CRF BANK CHARGES	12,244,787.03	-	278.00	0.0%	12,244,509.03
220210	MISCELLANEOUS EXPENSES GENERAL	4,794,298,473.80	753,390,658.13	2,029,222,312.67	42.3%	2,765,076,161.13
22021001	REFRESHMENT & MEALS	341,473,097.50	65,987,151.75	159,547,319.75	46.7%	181,925,777.75
22021002	HONORARIUM & SITTING ALLOWANCE	1,040,297,633.60	204,755,200.00	504,834,179.08	48.5%	535,463,454.52
22021003	PUBLICITY & ADVERTISEMENTS	440,701,658.80	71,920,560.00	221,841,357.99	50.3%	218,860,300.81
22021004	MEDICAL EXPENSES-LOCAL	105,034,282.90	8,302,786.00	27,487,761.00	26.2%	77,546,521.90
22021005	N/A	150,000.00	-	-	0.0%	150,000.00
22021006	POSTAGES & COURIER SERVICES	14,182,296.38	626,440.38	3,546,592.25	25.0%	10,635,704.13
22021007	WELFARE PACKAGES	693,199,172.40	84,139,376.00	317,996,678.00	45.9%	375,202,494.40
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	95,424,299.22	5,832,828.00	14,612,349.80	15.3%	80,811,949.42
22021009	SPORTING ACTIVITIES	974,398,627.20	201,702,500.00	475,998,500.00	48.9%	498,400,127.20
22021010	DIRECT TEACHING & LABORATORY COST	46,738,964.00	50,781,086.00	119,198,469.00	255.0%	- 72,459,505.00
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	10,162,500.00	77,489,500.00	24.5%	238,472,131.00
22021022	COUNTERPART FUND	300,000,000.00	-	-	0.0%	300,000,000.00
22021041	CONTINGENCY	109,330,674.60	49,180,230.00	101,161,605.80	92.5%	8,169,068.80
22021042	RECURRENT ADJUSTMENT	256,980,000.00	-	5,508,000.00	2.1%	251,472,000.00
220211	OTHER CRF CGARGES	5,000,000,000.00	-	1,030,552,822.25	20.6%	3,969,447,177.75
22021101	SERVICE-WIDE VOTE EXPENSES	5,000,000,000.00	-	1,030,552,822.25	20.6%	3,969,447,177.75
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,141,186,929.00	833,605,947.32	1,273,018,362.64	59.5%	868,168,566.36
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,141,186,929.00	833,605,947.32	1,273,018,362.64	59.5%	868,168,566.36
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	64,228,579.80	-	190,599.00	0.3%	64,037,980.80
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL	2,000,000.00	-	1,000,000.00	50.0%	1,000,000.00
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	343,480,729.20	-	125,707,194.00	36.6%	217,773,535.20
22040109	GRANTS TO COMMUNITIES/NGOs	1,731,477,620.00	833,605,947.32	1,146,120,569.64	66.2%	585,357,050.36

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2206	PUBLIC DEBT CHARGES	9,000,000,000.00	5,811,530,257.08	11,741,941,419.97	130.5%	- 2,741,941,419.97
220602	DOMESTIC INTEREST / DISCOUNT	9,000,000,000.00	5,811,530,257.08	11,741,941,419.97	130.5%	- 2,741,941,419.97
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	600,000,000.00	121,232,477.33	320,069,472.06	53.3%	279,930,527.94
22060203	NA	8,400,000,000.00	5,690,297,779.75	11,421,871,947.91	136.0%	- 3,021,871,947.91
2207	TRANSFER TO OTHER FUND	1,509,492,885.00	-	21,993,500.00	1.5%	1,487,499,385.00
220701	TRANSFER TO OTHER FUND	1,489,492,885.00	-	21,993,500.00	1.5%	1,467,499,385.00
22070101	TRANSFER TO CDF	1,047,492,885.00	-	5,595,500.00	0.5%	1,041,897,385.00
22070102	TRANSFER TO SOVERIEGN WEALTH FUND	242,000,000.00	-	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
220702	TRANSFERS FROM CDF TO OTHER FUNDS	20,000,000.00	-	-	0.0%	20,000,000.00
22070201	TRANSFER TO CRF	20,000,000.00	-	-	0.0%	20,000,000.00
2208	LOANS/BORROWINGS REPAYMENTS	300,000.00	-	133,000,000.00	44333.3%	- 132,700,000.00
220801	DOMESTIC LOANS/BORROWINGS REPAYMENTS	300,000.00	-	133,000,000.00	44333.3%	- 132,700,000.00
22080102	Repayment of Domestic Loan-NTBs	300,000.00	-	133,000,000.00	44333.3%	- 132,700,000.00
23	CAPITAL EXPENDITURE	43,531,463,742.35	1,014,979,887.16	3,642,362,238.88	8.4%	39,889,101,503.47
2301	FIXED ASSETS PURCHASED	8,445,938,986.42	399,858,424.21	705,217,325.71	8.3%	7,740,721,660.71
230101	PURCHASE OF FIXED ASSETS - GENERAL	8,445,938,986.42	399,858,424.21	705,217,325.71	8.3%	7,740,721,660.71
23010101	PURCHASE / ACQUISITION OF LAND	182,061,920.00	3,860,000.00	5,600,000.00	3.1%	176,461,920.00
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	113,265,440.00	202,951,259.00	6.3%	3,017,341,547.40
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	41,274,358.00	47,964,958.00	3.8%	1,205,173,573.00
23010113	PURCHASE OF COMPUTERS	669,534,835.00	1,435,000.00	6,459,000.00	1.0%	663,075,835.00
23010114	PURCHASE OF COMPUTER PRINTERS	64,021,442.00	722,680.00	1,712,650.00	2.7%	62,308,792.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	31,340,841.15	6,501,558.21	6,666,558.21	21.3%	24,674,282.94
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	4,904,700.00	8,670,962.50	2.4%	360,243,804.71
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	1,250,000.00	-	-	0.0%	1,250,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	943,218,512.40	14,050,000.00	65,062,750.00	6.9%	878,155,762.40
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	-	440,000.00	0.9%	47,760,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	18,390,000.00	-	1,394,500.00	7.6%	16,995,500.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	38,150,000.00	-	50,000.00	0.1%	38,100,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	548,960,000.00	192,729,688.00	332,729,688.00	60.6%	216,230,312.00
23010128	PURCHASE OF SECURITY EQUIPMENT	68,912,646.00	955,000.00	1,255,000.00	1.8%	67,657,646.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	392,949,920.26	20,160,000.00	20,690,000.00	5.3%	372,259,920.26
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

Benue State Government Budget Performance Report 2021 Q3 - Total Expenditure by Economic Classification

Code	Economic	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
23010133	PURCHASES OF SURVEYING EQUIPMENT	8,480,000.00	-	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
2302	CONSTRUCTION / PROVISION	27,466,325,508.47	588,142,962.95	2,586,152,088.67	9.4%	24,880,173,419.80
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	27,466,325,508.47	588,142,962.95	2,586,152,088.67	9.4%	24,880,173,419.80
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,750,222,460.52	48,441,049.83	51,429,049.83	1.9%	2,698,793,410.69
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	618,643,046.30	12,896,455.00	37,896,455.00	6.1%	580,746,591.30
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,291,399,536.14	480,000.00	28,019,088.30	2.2%	1,263,380,447.84
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	24,891,216.00	44,385,999.55	2.0%	2,225,600,757.79
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	1,509,632,220.00	466,476,373.56	474,368,373.56	31.4%	1,035,263,846.44
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	9,750,000.00	9,750,000.00	0.5%	2,092,152,500.00
23020114	CONSTRUCTION / PROVISION OF ROADS	10,185,573,783.86	-	1,627,868,113.43	16.0%	8,557,705,670.43
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	21,686,200.00	-	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	18,507,868.56	104,161,568.50	5.0%	1,984,877,482.16
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	6,700,000.00	208,028,940.50	5.4%	3,643,995,714.50
2303	REHABILITATION / REPAIRS	3,704,633,740.03	23,445,900.00	318,017,024.50	8.6%	3,386,616,715.53
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	3,704,633,740.03	23,445,900.00	318,017,024.50	8.6%	3,386,616,715.53
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	249,240,050.00	2,893,000.00	6,065,540.00	2.4%	243,174,510.00
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	3,000,000.00	3,000,000.00	0.8%	353,089,220.00
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	17,552,900.00	308,951,484.50	11.3%	2,429,632,675.53
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
2304	PRESERVATION OF THE ENVIRONMENT	1,487,105,600.00	1,791,900.00	1,791,900.00	0.1%	1,485,313,700.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	1,487,105,600.00	1,791,900.00	1,791,900.00	0.1%	1,485,313,700.00
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	1,791,900.00	1,791,900.00	1.2%	150,113,700.00

Benue State Government Budget Performance Report 2021 Q3 - Total Expenditure by Economic Classification

Code	Economic	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
2305	OTHER CAPITAL PROJECTS	2,427,459,907.43	1,740,700.00	31,183,900.00	1.3%	2,396,276,007.43
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,427,459,907.43	1,740,700.00	31,183,900.00	1.3%	2,396,276,007.43
23050101	RESEARCH AND DEVELOPMENT	2,328,148,907.43	1,740,700.00	31,183,900.00	1.3%	2,296,965,007.43
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 10 Total Expenditure by Function

Benue State Government Budget Performance Report 2021 Q3 - Total Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Expenditure	134,374,766,311.23	23,957,445,286.25	59,596,892,345.20	44.4%	74,777,873,966.03
701	General Public Service	26,321,785,996.39	8,376,296,994.24	17,732,791,241.92	67.4%	8,588,994,754.47
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	16,938,896,412.51	7,211,908,738.25	14,741,481,768.75	87.0%	2,197,414,643.76
70111	Executive Organ and Legislative Organs	14,325,989,039.84	6,875,508,443.95	13,716,448,332.22	95.7%	609,540,707.62
70112	Financial and Fiscal Affairs	2,612,907,372.67	336,400,294.30	1,025,033,436.53	39.2%	1,587,873,936.14
7013	General Services	7,858,385,424.88	1,163,597,855.99	2,966,233,803.17	37.7%	4,892,151,621.71
70131	General Personnel Services	3,909,590,307.97	1,088,001,106.47	2,765,311,016.70	70.7%	1,144,279,291.27
70132	Overall Planning and Statistical Services	2,376,303,976.91	74,448,749.52	178,876,986.47	7.5%	2,197,426,990.44
70133	Other General Services	1,572,491,140.00	1,148,000.00	22,045,800.00	1.4%	1,550,445,340.00
7014	Basic Research	240,000.00	-	-	0.0%	240,000.00
70141	Basic Research	240,000.00	-	-	0.0%	240,000.00
7017	Public Debt Transactions	14,771,274.00	790,400.00	3,082,170.00	20.9%	11,689,104.00
70171	Public Debt Transactions	14,771,274.00	790,400.00	3,082,170.00	20.9%	11,689,104.00
7018	Transfer of a General Character between Different Levels of Government	1,509,492,885.00	-	21,993,500.00	1.5%	1,487,499,385.00
70181	Transfer of a General Character between Different Levels of Government	1,509,492,885.00	-	21,993,500.00	1.5%	1,487,499,385.00
703	Public Order and Safety	3,329,045,711.43	541,236,298.33	1,534,944,464.49	46.1%	1,794,101,246.94
7031	Police Services	272,862,556.28	43,035,149.62	131,227,598.54	48.1%	141,634,957.74
70311	State Expenditure to Support Police Services	272,862,556.28	43,035,149.62	131,227,598.54	48.1%	141,634,957.74
7033	Justice & Law Courts	3,056,183,155.15	498,201,148.71	1,403,716,865.95	45.9%	1,652,466,289.20
70331	Justice & Law Courts	3,056,183,155.15	498,201,148.71	1,403,716,865.95	45.9%	1,652,466,289.20
704	Economic Affairs	15,733,181,682.78	502,281,005.42	2,637,463,059.10	16.8%	13,095,718,623.68
7041	General Economic, Commercial and Labour Affairs	90,971,019.50	24,177,687.00	69,966,674.00	76.9%	21,004,345.50
70411	General Economic and Commercial Affairs	90,971,019.50	24,177,687.00	69,966,674.00	76.9%	21,004,345.50
7042	Agriculture, Forestry, Fishing and Hunting	6,600,334,355.25	373,976,088.17	1,028,039,831.50	15.6%	5,572,294,523.75
70421	Agriculture	6,600,334,355.25	373,976,088.17	1,028,039,831.50	15.6%	5,572,294,523.75
7043	Fuel and Energy	848,818,158.61	20,952,112.21	61,806,419.66	7.3%	787,011,738.95
70435	Electricity	848,818,158.61	20,952,112.21	61,806,419.66	7.3%	787,011,738.95
7044	Mining, Manufacturing and Construction	7,596,409,540.83	49,511,713.98	1,428,033,203.40	18.8%	6,168,376,337.43
70443	Construction	7,596,409,540.83	49,511,713.98	1,428,033,203.40	18.8%	6,168,376,337.43
7046	Communication	50,000,000.00	-	-	0.0%	50,000,000.00
70460	Communication	50,000,000.00	-	-	0.0%	50,000,000.00
7047	Other Industries	518,453,568.60	33,017,404.06	48,736,930.54	9.4%	469,716,638.06
70471	Distributive Trade, Storage and Warehousing	490,184,626.60	29,964,173.06	42,906,193.04	8.8%	447,278,433.56
70473	Tourism	28,268,942.00	3,053,231.00	5,830,737.50	20.6%	22,438,204.50
7048	R&D Economic Affairs	28,195,040.00	646,000.00	880,000.00	3.1%	27,315,040.00
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	646,000.00	880,000.00	3.5%	23,973,040.00
705	Environmental Protection	145,614,215.90	29,480,031.22	86,945,649.41	59.7%	58,668,566.49
7051	Waste Management	145,614,215.90	29,480,031.22	86,945,649.41	59.7%	58,668,566.49
70511	Waste Management	145,614,215.90	29,480,031.22	86,945,649.41	59.7%	58,668,566.49

Benue State Government Budget Performance Report 2021 Q3 - Total Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
706	Housing and Community Amenities	30,234,532,026.51	2,295,148,201.77	8,486,964,394.86	28.1%	21,747,567,631.65
7061	Housing Development	3,036,402,420.79	13,912,927.00	410,581,722.73	13.5%	2,625,820,698.06
70611	Housing Development	3,036,402,420.79	13,912,927.00	410,581,722.73	13.5%	2,625,820,698.06
7062	Community Development	23,254,792,245.49	2,136,763,404.74	7,636,241,592.74	32.8%	15,618,550,652.75
70621	Community Development	23,254,792,245.49	2,136,763,404.74	7,636,241,592.74	32.8%	15,618,550,652.75
7063	Water Supply	3,943,337,360.23	144,471,870.03	440,141,079.39	11.2%	3,503,196,280.84
70631	Water Supply	3,943,337,360.23	144,471,870.03	440,141,079.39	11.2%	3,503,196,280.84
707	Health	19,346,242,827.86	5,154,171,922.66	8,680,023,153.40	44.9%	10,666,219,674.46
7071	Medical Products, Appliances and Equipment	269,833,483.00	59,284,489.13	173,434,378.14	64.3%	96,399,104.86
70713	Therapeutic Appliances and Equipment	269,833,483.00	59,284,489.13	173,434,378.14	64.3%	96,399,104.86
7072	Outpatient Services	3,761,204,551.12	738,051,759.55	2,083,001,314.90	55.4%	1,678,203,236.22
70722	Specialized Medical Services	3,761,204,551.12	738,051,759.55	2,083,001,314.90	55.4%	1,678,203,236.22
7073	Hospital Services	4,125,941,918.98	768,243,147.10	2,571,499,440.42	62.3%	1,554,442,478.56
70731	General Hospital Services	3,657,638,035.54	768,181,628.61	2,436,995,001.94	66.6%	1,220,643,033.60
70732	Specialized Hospital Services	468,303,883.44	61,518.49	134,504,438.48	28.7%	333,799,444.96
7074	Public Health Services	11,189,262,874.76	3,588,592,526.88	3,852,088,019.94	34.4%	7,337,174,854.82
70741	Public Health Services	11,189,262,874.76	3,588,592,526.88	3,852,088,019.94	34.4%	7,337,174,854.82
708	Recreation, Culture and Religion	4,865,337,316.12	680,847,303.65	2,011,875,576.45	41.4%	2,853,461,739.67
7081	Recreational and Sporting Services	1,093,829,836.88	78,971,993.64	218,577,568.87	20.0%	875,252,268.01
70811	Recreational and Sporting Services	1,093,829,836.88	78,971,993.64	218,577,568.87	20.0%	875,252,268.01
7082	Cultural Services	318,731,572.56	32,501,909.94	94,775,370.57	29.7%	223,956,201.99
70821	Cultural Services	318,731,572.56	32,501,909.94	94,775,370.57	29.7%	223,956,201.99
7083	Broadcasting and Publishing Services	2,416,683,709.68	245,682,475.07	1,063,315,607.01	44.0%	1,353,368,102.67
70831	Broadcasting and Publishing Services	2,416,683,709.68	245,682,475.07	1,063,315,607.01	44.0%	1,353,368,102.67
7084	Religious and Other Community Services	1,036,092,197.00	323,690,925.00	635,207,030.00	61.3%	400,885,167.00
70841	Religious and Other Community Services	1,036,092,197.00	323,690,925.00	635,207,030.00	61.3%	400,885,167.00
709	Education	25,053,449,208.72	5,157,728,262.86	15,931,401,684.07	63.6%	9,122,047,524.65
7092	Secondary Education	1,715,845,838.83	318,018,023.05	758,810,529.61	44.2%	957,035,309.22
70921	Junior Secondary	1,556,276,488.83	258,517,724.62	629,801,543.98	40.5%	926,474,944.85
70922	Senior Secondary	159,569,350.00	59,500,298.43	129,008,985.63	80.8%	30,560,364.37
7093	Post-Secondary and Non Tertiary Education	8,097,255.00	547,500.00	2,011,800.00	24.8%	6,085,455.00
70931	Post-Secondary and Non Tertiary Education	8,097,255.00	547,500.00	2,011,800.00	24.8%	6,085,455.00
7094	Tertiary Education	14,188,810,424.80	3,156,371,382.00	9,720,440,677.70	68.5%	4,468,369,747.10
70941	First Stage of Tertiary Education	9,029,237,079.98	1,762,731,156.55	5,337,400,306.32	59.1%	3,691,836,773.66
70942	Second Stage of Tertiary Education	5,159,573,344.82	1,393,640,225.45	4,383,040,371.38	84.9%	776,532,973.44
7095	Education Not Definable by Level	258,213,047.52	59,354,241.00	177,844,803.00	68.9%	80,368,244.52
70951	Education Not Definable by Level	258,213,047.52	59,354,241.00	177,844,803.00	68.9%	80,368,244.52
7096	Subsidiary Services to Education	8,830,128,207.04	1,614,515,555.69	5,251,840,719.05	59.5%	3,578,287,487.99
70961	Subsidiary Services to Education	8,830,128,207.04	1,614,515,555.69	5,251,840,719.05	59.5%	3,578,287,487.99
7097	R&D Education	52,354,435.53	8,921,561.12	20,453,154.71	39.1%	31,901,280.82
70971	R&D Education	52,354,435.53	8,921,561.12	20,453,154.71	39.1%	31,901,280.82
710	Social Protection	9,345,577,325.51	1,220,255,266.10	2,494,483,121.50	26.7%	6,851,094,204.01
7102	Old Age	8,974,875,375.50	1,158,391,533.18	2,315,154,274.38	25.8%	6,659,721,101.12
71021	Old Age	8,974,875,375.50	1,158,391,533.18	2,315,154,274.38	25.8%	6,659,721,101.12
7103	Survivors	2,027,121.00	15,092,284.00	37,141,133.00	1832.2%	-
71031	Survivors	2,027,121.00	15,092,284.00	37,141,133.00	1832.2%	-
7104	Family and Children	366,188,529.01	46,438,448.92	140,613,714.12	38.4%	225,574,814.89
71041	Family and Children	366,188,529.01	46,438,448.92	140,613,714.12	38.4%	225,574,814.89
7105	Unemployment	2,486,300.00	333,000.00	1,574,000.00	63.3%	912,300.00
71051	Unemployment	2,486,300.00	333,000.00	1,574,000.00	63.3%	912,300.00

Table 11 Personnel Expenditure by Function

Benue State Government Budget Performance Report 2021 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	49,383,924,249.51	12,220,137,229.95	30,524,163,936.27	61.8%	18,859,760,313.24
701	General Public Service	4,492,645,414.22	1,147,557,097.93	3,557,639,611.38	79.2%	935,005,802.84
7011	Executive & Legislative Organ, Financial Affairs and External Relations	2,294,275,604.75	551,222,257.25	1,729,197,802.79	75.4%	565,077,801.96
70111	Executive Organ and Legislative Organs	1,105,025,208.31	226,614,853.95	744,386,701.26	67.4%	360,638,507.05
70112	Financial and Fiscal Affairs	1,189,250,396.44	324,607,403.30	984,811,101.53	82.8%	204,439,294.91
7013	General Services	2,198,369,809.47	596,334,840.68	1,828,441,808.59	83.2%	369,928,000.88
70131	General Personnel Services	2,125,283,364.99	577,596,793.16	1,770,802,848.12	83.3%	354,480,516.87
70132	Overall Planning and Statistical Services	73,086,444.48	18,738,047.52	57,638,960.47	78.9%	15,447,484.01
703	Public Order and Safety	1,875,780,581.08	444,172,265.17	1,327,453,195.60	70.8%	548,327,385.48
7031	Police Services	80,465,123.28	27,425,954.62	85,139,282.54	105.8%	- 4,674,159.26
70311	State Expenditure to Support Police Services	80,465,123.28	27,425,954.62	85,139,282.54	105.8%	- 4,674,159.26
7033	Justice & Law Courts	1,795,315,457.80	416,746,310.55	1,242,313,913.06	69.2%	553,001,544.74
70331	Justice & Law Courts	1,795,315,457.80	416,746,310.55	1,242,313,913.06	69.2%	553,001,544.74
704	Economic Affairs	937,388,174.72	218,324,346.72	679,696,162.32	72.5%	257,692,012.40
7041	General Economic, Commercial and Labour Affairs	85,250,268.00	22,341,187.00	66,105,974.00	77.5%	19,144,294.00
70411	General Economic and Commercial Affairs	85,250,268.00	22,341,187.00	66,105,974.00	77.5%	19,144,294.00
7042	Agriculture, Forestry, Fishing and Hunting	667,205,247.20	151,568,281.07	474,709,405.14	71.1%	192,495,842.06
70421	Agriculture	667,205,247.20	151,568,281.07	474,709,405.14	71.1%	192,495,842.06
7043	Fuel and Energy	59,667,479.76	17,159,079.71	55,160,868.88	92.4%	4,506,610.88
70435	Electricity	59,667,479.76	17,159,079.71	55,160,868.88	92.4%	4,506,610.88
7044	Mining, Manufacturing and Construction	125,265,179.76	27,255,798.94	83,719,914.30	66.8%	41,545,265.46
70443	Construction	125,265,179.76	27,255,798.94	83,719,914.30	66.8%	41,545,265.46
705	Environmental Protection	114,081,120.00	24,998,919.00	76,635,660.19	67.2%	37,445,459.81
7051	Waste Management	114,081,120.00	24,998,919.00	76,635,660.19	67.2%	37,445,459.81
70511	Waste Management	114,081,120.00	24,998,919.00	76,635,660.19	67.2%	37,445,459.81
706	Housing and Community Amenities	630,766,760.83	167,853,618.76	503,289,504.22	79.8%	127,477,256.61
7061	Housing Development	50,228,904.00	12,051,477.00	36,443,842.50	72.6%	13,785,061.50
70611	Housing Development	50,228,904.00	12,051,477.00	36,443,842.50	72.6%	13,785,061.50
7062	Community Development	228,001,399.68	60,392,202.73	179,692,268.64	78.8%	48,309,131.04
70621	Community Development	228,001,399.68	60,392,202.73	179,692,268.64	78.8%	48,309,131.04
7063	Water Supply	352,536,457.15	95,409,939.03	287,153,393.08	81.5%	65,383,064.07
70631	Water Supply	352,536,457.15	95,409,939.03	287,153,393.08	81.5%	65,383,064.07
707	Health	11,907,963,789.44	4,229,330,736.81	7,186,154,122.02	60.3%	4,721,809,667.42
7072	Outpatient Services	2,348,554,630.00	521,790,545.70	1,562,159,122.01	66.5%	786,395,507.99
70722	Specialized Medical Services	2,348,554,630.00	521,790,545.70	1,562,159,122.01	66.5%	786,395,507.99
7073	Hospital Services	3,613,979,635.68	754,328,791.10	2,423,432,130.42	67.1%	1,190,547,505.26
70731	General Hospital Services	3,145,675,752.24	754,267,272.61	2,288,927,691.94	72.8%	856,748,060.30
70732	Specialized Hospital Services	468,303,883.44	61,518.49	134,504,438.48	28.7%	333,799,444.96
7074	Public Health Services	5,945,429,523.76	2,953,211,400.01	3,200,562,869.59	53.8%	2,744,866,654.17
70741	Public Health Services	5,945,429,523.76	2,953,211,400.01	3,200,562,869.59	53.8%	2,744,866,654.17

Benue State Government Budget Performance Report 2021 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
708	Recreation, Culture and Religion	1,146,274,370.83	283,969,061.93	852,895,062.33	74.4%	293,379,308.50
7081	Recreational and Sporting Services	224,784,216.15	55,286,812.40	162,534,860.00	72.3%	62,249,356.15
70811	Recreational and Sporting Services	224,784,216.15	55,286,812.40	162,534,860.00	72.3%	62,249,356.15
7082	Cultural Services	119,036,885.76	31,118,409.94	89,136,570.57	74.9%	29,900,315.19
70821	Cultural Services	119,036,885.76	31,118,409.94	89,136,570.57	74.9%	29,900,315.19
7083	Broadcasting and Publishing Services	802,453,268.92	197,563,839.59	601,223,631.76	74.9%	201,229,637.16
70831	Broadcasting and Publishing Services	802,453,268.92	197,563,839.59	601,223,631.76	74.9%	201,229,637.16
709	Education	19,919,238,265.07	4,573,515,686.45	14,053,819,951.75	70.6%	5,865,418,313.32
7092	Secondary Education	493,411,654.32	91,518,473.22	271,512,190.57	55.0%	221,899,463.75
70921	Junior Secondary	441,473,434.32	78,494,124.62	231,998,554.77	52.6%	209,474,879.55
70922	Senior Secondary	51,938,220.00	13,024,348.60	39,513,635.80	76.1%	12,424,584.20
7094	Tertiary Education	12,548,455,339.67	2,894,201,300.04	8,983,603,269.45	71.6%	3,564,852,070.22
70941	First Stage of Tertiary Education	7,822,358,854.05	1,635,234,724.07	4,962,101,639.79	63.4%	2,860,257,214.26
70942	Second Stage of Tertiary Education	4,726,096,485.62	1,258,966,575.97	4,021,501,629.66	85.1%	704,594,855.96
7095	Education Not Definable by Level	252,959,003.52	58,321,041.00	175,753,203.00	69.5%	77,205,800.52
70951	Education Not Definable by Level	252,959,003.52	58,321,041.00	175,753,203.00	69.5%	77,205,800.52
7096	Subsidiary Services to Education	6,603,470,687.28	1,525,083,811.07	4,609,252,054.02	69.8%	1,994,218,633.26
70961	Subsidiary Services to Education	6,603,470,687.28	1,525,083,811.07	4,609,252,054.02	69.8%	1,994,218,633.26
7097	R&D Education	20,941,580.28	4,391,061.12	13,699,234.71	65.4%	7,242,345.57
70971	R&D Education	20,941,580.28	4,391,061.12	13,699,234.71	65.4%	7,242,345.57
710	Social Protection	8,359,785,773.31	1,130,415,497.18	2,286,580,666.46	27.4%	6,073,205,106.85
7102	Old Age	8,263,784,437.47	1,103,478,218.18	2,187,486,203.46	26.5%	6,076,298,234.01
71021	Old Age	8,263,784,437.47	1,103,478,218.18	2,187,486,203.46	26.5%	6,076,298,234.01
7104	Family and Children	96,001,335.84	26,937,279.00	99,094,463.00	103.2%	-
71041	Family and Children	96,001,335.84	26,937,279.00	99,094,463.00	103.2%	-

Table 12 Overhead Expenditure by Function

Benue State Government Budget Performance Report 2021 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	28,808,398,505.37	4,077,191,964.74	12,260,412,887.44	42.6%	16,547,985,617.93
701	General Public Service	5,222,201,125.74	891,015,106.91	1,843,795,360.93	35.3%	3,378,405,764.81
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	4,085,893,493.76	448,851,282.69	1,068,874,599.49	26.2%	3,017,018,894.27
70111	Executive Organ and Legislative Organs	3,143,623,381.53	437,058,391.69	1,028,652,264.49	32.7%	2,114,971,117.04
70112	Financial and Fiscal Affairs	942,270,112.23	11,792,891.00	40,222,335.00	4.3%	902,047,777.23
7013	General Services	1,124,526,357.98	441,373,424.22	771,838,591.44	68.6%	352,687,766.54
70131	General Personnel Services	864,539,605.98	385,662,722.22	660,600,565.44	76.4%	203,939,040.54
70132	Overall Planning and Statistical Services	224,986,752.00	55,710,702.00	111,238,026.00	49.4%	113,748,726.00
70133	Other General Services	35,000,000.00	-	-	0.0%	35,000,000.00
7017	Public Debt Transactions	11,781,274.00	790,400.00	3,082,170.00	26.2%	8,699,104.00
70171	Public Debt Transactions	11,781,274.00	790,400.00	3,082,170.00	26.2%	8,699,104.00
703	Public Order and Safety	700,444,070.65	97,064,033.16	207,491,268.89	29.6%	492,952,801.76
7031	Police Services	42,397,433.00	15,609,195.00	46,088,316.00	108.7%	- 3,690,883.00
70311	State Expenditure to Support Police Services	42,397,433.00	15,609,195.00	46,088,316.00	108.7%	- 3,690,883.00
7033	Justice & Law Courts	658,046,637.65	81,454,838.16	161,402,952.89	24.5%	496,643,684.76
70331	Justice & Law Courts	658,046,637.65	81,454,838.16	161,402,952.89	24.5%	496,643,684.76
704	Economic Affairs	647,768,214.91	62,969,102.14	121,713,009.54	18.8%	526,055,205.37
7041	General Economic, Commercial and Labour Affairs	3,897,551.50	1,836,500.00	3,860,700.00	99.1%	36,851.50
70411	General Economic and Commercial Affairs	3,897,551.50	1,836,500.00	3,860,700.00	99.1%	36,851.50
7042	Agriculture, Forestry, Fishing and Hunting	423,690,300.65	19,928,119.10	39,970,172.38	9.4%	383,720,128.27
70421	Agriculture	423,690,300.65	19,928,119.10	39,970,172.38	9.4%	383,720,128.27
7043	Fuel and Energy	57,279,651.85	3,793,032.50	6,645,550.78	11.6%	50,634,101.07
70435	Electricity	57,279,651.85	3,793,032.50	6,645,550.78	11.6%	50,634,101.07
7044	Mining, Manufacturing and Construction	90,396,182.31	22,255,915.04	46,735,094.38	51.7%	43,661,087.93
70443	Construction	90,396,182.31	22,255,915.04	46,735,094.38	51.7%	43,661,087.93
7047	Other Industries	68,405,968.60	14,509,535.50	23,621,492.00	34.5%	44,784,476.60
70471	Distributive Trade, Storage and Warehousing	40,137,026.60	11,456,304.50	17,790,754.50	44.3%	22,346,272.10
70473	Tourism	28,268,942.00	3,053,231.00	5,830,737.50	20.6%	22,438,204.50
7048	R&D Economic Affairs	4,098,560.00	646,000.00	880,000.00	21.5%	3,218,560.00
70487	R&D Other Industries	4,098,560.00	646,000.00	880,000.00	21.5%	3,218,560.00
705	Environmental Protection	16,353,095.90	4,481,112.22	10,309,989.22	63.0%	6,043,106.68
7051	Waste Management	16,353,095.90	4,481,112.22	10,309,989.22	63.0%	6,043,106.68
70511	Waste Management	16,353,095.90	4,481,112.22	10,309,989.22	63.0%	6,043,106.68
706	Housing and Community Amenities	15,981,198,225.20	2,091,396,833.01	7,104,657,551.60	44.5%	8,876,540,673.60
7061	Housing Development	10,329,436.40	1,861,450.00	6,564,365.77	63.6%	3,765,070.63
70611	Housing Development	10,329,436.40	1,861,450.00	6,564,365.77	63.6%	3,765,070.63
7062	Community Development	15,774,286,133.45	2,073,733,302.01	7,047,104,283.07	44.7%	8,727,181,850.38
70621	Community Development	15,774,286,133.45	2,073,733,302.01	7,047,104,283.07	44.7%	8,727,181,850.38
7063	Water Supply	196,582,655.35	15,802,081.00	50,988,902.76	25.9%	145,593,752.59
70631	Water Supply	196,582,655.35	15,802,081.00	50,988,902.76	25.9%	145,593,752.59

Benue State Government Budget Performance Report 2021 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
707	Health	1,729,739,607.62	305,061,772.29	747,208,423.82	43.2%	982,531,183.80
7071	Medical Products, Appliances and Equipment	269,833,483.00	59,284,489.13	173,434,378.14	64.3%	96,399,104.86
70713	Therapeutic Appliances and Equipment	269,833,483.00	59,284,489.13	173,434,378.14	64.3%	96,399,104.86
7072	Outpatient Services	1,035,823,101.12	212,892,613.85	516,299,592.89	49.8%	519,523,508.23
70722	Specialized Medical Services	1,035,823,101.12	212,892,613.85	516,299,592.89	49.8%	519,523,508.23
7073	Hospital Services	166,981,554.10	13,914,356.00	22,360,116.00	13.4%	144,621,438.10
70731	General Hospital Services	166,981,554.10	13,914,356.00	22,360,116.00	13.4%	144,621,438.10
7074	Public Health Services	257,101,469.40	18,970,313.31	35,114,336.79	13.7%	221,987,132.61
70741	Public Health Services	257,101,469.40	18,970,313.31	35,114,336.79	13.7%	221,987,132.61
708	Recreation, Culture and Religion	834,392,535.01	81,100,826.72	343,022,053.62	41.1%	491,370,481.39
7081	Recreational and Sporting Services	185,693,521.81	23,685,181.24	55,957,708.87	30.1%	129,735,812.94
70811	Recreational and Sporting Services	185,693,521.81	23,685,181.24	55,957,708.87	30.1%	129,735,812.94
7082	Cultural Services	23,694,686.80	1,383,500.00	5,638,800.00	23.8%	18,055,886.80
70821	Cultural Services	23,694,686.80	1,383,500.00	5,638,800.00	23.8%	18,055,886.80
7083	Broadcasting and Publishing Services	568,222,129.40	41,418,635.48	254,063,034.75	44.7%	314,159,094.65
70831	Broadcasting and Publishing Services	568,222,129.40	41,418,635.48	254,063,034.75	44.7%	314,159,094.65
7084	Religious and Other Community Services	56,782,197.00	14,613,510.00	27,362,510.00	48.2%	29,419,687.00
70841	Religious and Other Community Services	56,782,197.00	14,613,510.00	27,362,510.00	48.2%	29,419,687.00
709	Education	3,098,105,525.75	469,922,130.37	1,690,791,495.78	54.6%	1,407,314,029.97
7092	Secondary Education	568,035,514.51	180,170,100.00	405,666,889.21	71.4%	162,368,625.30
70921	Junior Secondary	562,003,054.51	180,023,600.00	397,802,989.21	70.8%	164,200,065.30
70922	Senior Secondary	6,032,460.00	146,500.00	7,863,900.00	130.4%	- 1,831,440.00
7093	Post-Secondary and Non Tertiary Education	7,603,755.00	547,500.00	2,011,800.00	26.5%	5,591,955.00
70931	Post-Secondary and Non Tertiary Education	7,603,755.00	547,500.00	2,011,800.00	26.5%	5,591,955.00
7094	Tertiary Education	931,201,597.18	202,702,385.75	646,053,921.54	69.4%	285,147,675.64
70941	First Stage of Tertiary Education	654,363,797.08	127,456,432.48	357,101,748.53	54.6%	297,262,048.55
70942	Second Stage of Tertiary Education	276,837,800.10	75,245,953.27	288,952,173.01	104.4%	- 12,114,372.91
7095	Education Not Definable by Level	5,254,044.00	1,033,200.00	2,091,600.00	39.8%	3,162,444.00
70951	Education Not Definable by Level	5,254,044.00	1,033,200.00	2,091,600.00	39.8%	3,162,444.00
7096	Subsidiary Services to Education	1,554,597,759.81	80,938,444.62	628,213,365.03	40.4%	926,384,394.78
70961	Subsidiary Services to Education	1,554,597,759.81	80,938,444.62	628,213,365.03	40.4%	926,384,394.78
7097	R&D Education	31,412,855.25	4,530,500.00	6,753,920.00	21.5%	24,658,935.25
70971	R&D Education	31,412,855.25	4,530,500.00	6,753,920.00	21.5%	24,658,935.25
710	Social Protection	578,196,104.60	74,181,047.92	191,423,734.04	33.1%	386,772,370.56
7102	Old Age	503,770,938.03	54,873,315.00	127,628,070.92	25.3%	376,142,867.11
71021	Old Age	503,770,938.03	54,873,315.00	127,628,070.92	25.3%	376,142,867.11
7103	Survivors	2,027,121.00	15,092,284.00	37,141,133.00	1832.2%	- 35,114,012.00
71031	Survivors	2,027,121.00	15,092,284.00	37,141,133.00	1832.2%	- 35,114,012.00
7104	Family and Children	69,911,745.57	3,882,448.92	25,080,530.12	35.9%	44,831,215.45
71041	Family and Children	69,911,745.57	3,882,448.92	25,080,530.12	35.9%	44,831,215.45
7105	Unemployment	2,486,300.00	333,000.00	1,574,000.00	63.3%	912,300.00
71051	Unemployment	2,486,300.00	333,000.00	1,574,000.00	63.3%	912,300.00

Table 13 Capital Expenditure by Function

Benue State Government Budget Performance Report 2021 Q3 - Capital Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	43,531,463,742.35	1,014,979,887.16	3,642,362,238.88	8.4%	39,889,101,503.47
701	General Public Service	5,493,291,571.43	2,746,000.00	34,094,800.00	0.6%	5,459,196,771.43
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	1,704,572,314.00	-	-	0.0%	1,704,572,314.00
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
7013	General Services	3,785,489,257.43	2,746,000.00	34,094,800.00	0.9%	3,751,394,457.43
70131	General Personnel Services	169,767,337.00	1,598,000.00	2,049,000.00	1.2%	167,718,337.00
70132	Overall Planning and Statistical Services	2,078,230,780.43	-	10,000,000.00	0.5%	2,068,230,780.43
70133	Other General Services	1,537,491,140.00	1,148,000.00	22,045,800.00	1.4%	1,515,445,340.00
7014	Basic Research	240,000.00	-	-	0.0%	240,000.00
70141	Basic Research	240,000.00	-	-	0.0%	240,000.00
7017	Public Debt Transactions	2,990,000.00	-	-	0.0%	2,990,000.00
70171	Public Debt Transactions	2,990,000.00	-	-	0.0%	2,990,000.00
703	Public Order and Safety	752,569,059.70	-	-	0.0%	752,569,059.70
7031	Police Services	150,000,000.00	-	-	0.0%	150,000,000.00
70311	State Expenditure to Support Police Services	150,000,000.00	-	-	0.0%	150,000,000.00
7033	Justice & Law Courts	602,569,059.70	-	-	0.0%	602,569,059.70
70331	Justice & Law Courts	602,569,059.70	-	-	0.0%	602,569,059.70
704	Economic Affairs	14,147,668,293.15	220,987,556.56	1,836,053,887.24	13.0%	12,311,614,405.91
7041	General Economic, Commercial and Labour Affairs	1,823,200.00	-	-	0.0%	1,823,200.00
70411	General Economic and Commercial Affairs	1,823,200.00	-	-	0.0%	1,823,200.00
7042	Agriculture, Forestry, Fishing and Hunting	5,509,438,807.40	202,479,688.00	513,360,253.98	9.3%	4,996,078,553.42
70421	Agriculture	5,509,438,807.40	202,479,688.00	513,360,253.98	9.3%	4,996,078,553.42
7043	Fuel and Energy	731,871,027.00	-	-	0.0%	731,871,027.00
70435	Electricity	731,871,027.00	-	-	0.0%	731,871,027.00
7044	Mining, Manufacturing and Construction	7,380,391,178.75	-	1,297,578,194.72	17.6%	6,082,812,984.03
70443	Construction	7,380,391,178.75	-	1,297,578,194.72	17.6%	6,082,812,984.03
7046	Communication	50,000,000.00	-	-	0.0%	50,000,000.00
70460	Communication	50,000,000.00	-	-	0.0%	50,000,000.00
7047	Other Industries	450,047,600.00	18,507,868.56	25,115,438.54	5.6%	424,932,161.46
70471	Distributive Trade, Storage and Warehousing	450,047,600.00	18,507,868.56	25,115,438.54	5.6%	424,932,161.46
7048	R&D Economic Affairs	24,096,480.00	-	-	0.0%	24,096,480.00
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
705	Environmental Protection	15,180,000.00	-	-	0.0%	15,180,000.00
7051	Waste Management	15,180,000.00	-	-	0.0%	15,180,000.00
70511	Waste Management	15,180,000.00	-	-	0.0%	15,180,000.00

Benue State Government Budget Performance Report 2021 Q3 - Capital Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
706	Housing and Community Amenities	13,619,423,220.49	34,817,750.00	741,803,839.04	5.4%	12,877,619,381.45
7061	Housing Development	2,975,844,080.39	-	367,573,514.46	12.4%	2,608,270,565.93
70611	Housing Development	2,975,844,080.39	-	367,573,514.46	12.4%	2,608,270,565.93
7062	Community Development	7,249,411,712.36	1,557,900.00	272,231,541.03	3.8%	6,977,180,171.33
70621	Community Development	7,249,411,712.36	1,557,900.00	272,231,541.03	3.8%	6,977,180,171.33
7063	Water Supply	3,394,167,427.74	33,259,850.00	101,998,783.55	3.0%	3,292,168,644.19
70631	Water Supply	3,394,167,427.74	33,259,850.00	101,998,783.55	3.0%	3,292,168,644.19
707	Health	5,346,732,701.60	619,779,413.56	620,302,413.56	11.6%	4,726,430,288.04
7072	Outpatient Services	358,500,820.00	3,368,600.00	3,891,600.00	1.1%	354,609,220.00
70722	Specialized Medical Services	358,500,820.00	3,368,600.00	3,891,600.00	1.1%	354,609,220.00
7073	Hospital Services	1,500,000.00	-	-	0.0%	1,500,000.00
70731	General Hospital Services	1,500,000.00	-	-	0.0%	1,500,000.00
7074	Public Health Services	4,986,731,881.60	616,410,813.56	616,410,813.56	12.4%	4,370,321,068.04
70741	Public Health Services	4,986,731,881.60	616,410,813.56	616,410,813.56	12.4%	4,370,321,068.04
708	Recreation, Culture and Religion	1,880,520,610.28	6,700,000.00	208,028,940.50	11.1%	1,672,491,669.78
7081	Recreational and Sporting Services	630,012,298.92	-	-	0.0%	630,012,298.92
70811	Recreational and Sporting Services	630,012,298.92	-	-	0.0%	630,012,298.92
7082	Cultural Services	176,000,000.00	-	-	0.0%	176,000,000.00
70821	Cultural Services	176,000,000.00	-	-	0.0%	176,000,000.00
7083	Broadcasting and Publishing Services	1,046,008,311.36	6,700,000.00	208,028,940.50	19.9%	837,979,370.86
70831	Broadcasting and Publishing Services	1,046,008,311.36	6,700,000.00	208,028,940.50	19.9%	837,979,370.86
7084	Religious and Other Community Services	28,500,000.00	-	-	0.0%	28,500,000.00
70841	Religious and Other Community Services	28,500,000.00	-	-	0.0%	28,500,000.00
709	Education	1,968,482,838.10	114,290,446.04	185,599,637.54	9.4%	1,782,883,200.56
7092	Secondary Education	654,398,670.00	46,329,449.83	81,631,449.83	12.5%	572,767,220.17
70921	Junior Secondary	552,800,000.00	-	-	0.0%	552,800,000.00
70922	Senior Secondary	101,598,670.00	46,329,449.83	81,631,449.83	80.3%	19,967,220.17
7093	Post-Secondary and Non Tertiary Education	493,500.00	-	-	0.0%	493,500.00
70931	Post-Secondary and Non Tertiary Education	493,500.00	-	-	0.0%	493,500.00
7094	Tertiary Education	642,630,908.15	59,467,696.21	89,592,887.71	13.9%	553,038,020.44
70941	First Stage of Tertiary Education	485,991,849.05	40,000.00	17,006,319.00	3.5%	468,985,530.05
70942	Second Stage of Tertiary Education	156,639,059.10	59,427,696.21	72,586,568.71	46.3%	84,052,490.39
7096	Subsidiary Services to Education	670,959,759.95	8,493,300.00	14,375,300.00	2.1%	656,584,459.95
70961	Subsidiary Services to Education	670,959,759.95	8,493,300.00	14,375,300.00	2.1%	656,584,459.95
710	Social Protection	307,595,447.60	15,658,721.00	16,478,721.00	5.4%	291,116,726.60
7102	Old Age	107,320,000.00	40,000.00	40,000.00	0.0%	107,280,000.00
71021	Old Age	107,320,000.00	40,000.00	40,000.00	0.0%	107,280,000.00
7104	Family and Children	200,275,447.60	15,618,721.00	16,438,721.00	8.2%	183,836,726.60
71041	Family and Children	200,275,447.60	15,618,721.00	16,438,721.00	8.2%	183,836,726.60

Table 14 Other Expenditure by Function

Benue State Government Budget Performance Report 2021 Q3 - Other Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q3 Performance	2021 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	12,650,979,814.00	6,645,136,204.40	13,169,953,282.61	104.1%	- 519,273,468.61
701	General Public Service	11,113,647,885.00	6,334,978,789.40	12,297,261,469.61	110.7%	- 1,183,613,584.61
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	8,854,155,000.00	6,211,835,198.31	11,943,409,366.47	134.9%	- 3,089,254,366.47
70111	Executive Organ and Legislative Organs	8,854,155,000.00	6,211,835,198.31	11,943,409,366.47	134.9%	- 3,089,254,366.47
7013	General Services	750,000,000.00	123,143,591.09	331,858,603.14	44.2%	418,141,396.86
70131	General Personnel Services	750,000,000.00	123,143,591.09	331,858,603.14	44.2%	418,141,396.86
7018	Transfer of a General Character between Different Levels of Government	1,509,492,885.00	-	21,993,500.00	1.5%	1,487,499,385.00
70181	Transfer of a General Character between Different Levels of Government	1,509,492,885.00	-	21,993,500.00	1.5%	1,487,499,385.00
703	Public Order and Safety	252,000.00	-	-	0.0%	252,000.00
7033	Justice & Law Courts	252,000.00	-	-	0.0%	252,000.00
70331	Justice & Law Courts	252,000.00	-	-	0.0%	252,000.00
704	Economic Affairs	357,000.00	-	-	0.0%	357,000.00
7044	Mining, Manufacturing and Construction	357,000.00	-	-	0.0%	357,000.00
70443	Construction	357,000.00	-	-	0.0%	357,000.00
706	Housing and Community Amenities	3,143,820.00	1,080,000.00	137,213,500.00	4825.0%	- 134,369,680.00
7062	Community Development	3,093,000.00	1,080,000.00	137,213,500.00	4912.8%	- 134,420,500.00
70621	Community Development	3,093,000.00	1,080,000.00	137,213,500.00	4912.8%	- 134,420,500.00
7063	Water Supply	50,820.00	-	-	0.0%	50,820.00
70631	Water Supply	50,820.00	-	-	0.0%	50,820.00
707	Health	361,806,729.20	-	126,358,194.00	34.9%	235,448,535.20
7072	Outpatient Services	18,326,000.00	-	651,000.00	3.6%	17,675,000.00
70722	Specialized Medical Services	18,326,000.00	-	651,000.00	3.6%	17,675,000.00
7073	Hospital Services	343,480,729.20	-	125,707,194.00	36.6%	217,773,535.20
70731	General Hospital Services	343,480,729.20	-	125,707,194.00	36.6%	217,773,535.20
708	Recreation, Culture and Religion	1,004,149,800.00	309,077,415.00	607,929,520.00	60.5%	396,220,280.00
7081	Recreational and Sporting Services	53,339,800.00	-	85,000.00	0.2%	53,254,800.00
70811	Recreational and Sporting Services	53,339,800.00	-	85,000.00	0.2%	53,254,800.00
7084	Religious and Other Community Services	950,810,000.00	309,077,415.00	607,844,520.00	63.9%	342,965,480.00
70841	Religious and Other Community Services	950,810,000.00	309,077,415.00	607,844,520.00	63.9%	342,965,480.00
709	Education	67,622,579.80	-	1,190,599.00	1.8%	66,431,980.80
7094	Tertiary Education	66,522,579.80	-	1,190,599.00	1.8%	65,331,980.80
70941	First Stage of Tertiary Education	66,522,579.80	-	1,190,599.00	1.8%	65,331,980.80
7096	Subsidiary Services to Education	1,100,000.00	-	-	0.0%	1,100,000.00
70961	Subsidiary Services to Education	1,100,000.00	-	-	0.0%	1,100,000.00
710	Social Protection	100,000,000.00	-	-	0.0%	100,000,000.00
7102	Old Age	100,000,000.00	-	-	0.0%	100,000,000.00
71021	Old Age	100,000,000.00	-	-	0.0%	100,000,000.00