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**BENUE STATE GOVERNMENT  
2020 BUDGET PERFORMANCE**

**Table 1: Budget Performance Summary**

ITEM	2020 APPROVED BUDGET	2020 APPROVED SUPPLEMENTARY BUDGET	2020 APPROVED REVISED BUDGET	SECOND QUARTER (Q2) ACTUALS	TOTAL ACTUALS TO DATE	% BUDGET PERFORMANCE TO DATE	BALANCE
<b>Recurrent Revenue</b>							
Statutory Allocation	42,760,945,940		42,760,945,940	8,688,034,584	19,632,893,784	46%	23,128,052,156
VAT	13,973,148,100		13,973,148,100	3,438,628,376	6,899,073,345	49%	7,074,074,755
Excess Crude	2,000,000,000		2,000,000,000			0%	2,000,000,000
Internal Revenue	31,885,665,929	1,403,100,000	33,288,765,929	1,645,109,432	5,263,563,870	17%	26,622,102,059
Other Federation Account	1,944,224,508		1,944,224,508			0%	1,944,224,508
Other Revenue	96,919,526,548		96,919,526,548	2,659,206,635	3,217,450,394	3%	93,702,076,154
<b>Total</b>	<b>189,483,511,025</b>	<b>1,403,100,000</b>	<b>190,886,611,025</b>	<b>16,430,979,026</b>	<b>35,012,981,393</b>	<b>18%</b>	
<b>Recurrent Expenditure</b>							
Personnel	38,026,786,111	68,718,645	38,095,504,756	7,218,503,535	16,297,424,244	43%	21,729,361,867
Overheads	48,429,550,139	1,334,381,355	49,763,931,494	2,893,700,593	7,452,410,539	15%	40,977,139,600
Other Recurrent	28,092,189,637		28,092,189,637			0%	28,092,189,637
<b>Total</b>	<b>114,548,525,887</b>	<b>1,403,100,000</b>	<b>115,951,625,887</b>	<b>10,112,204,128</b>	<b>23,749,834,783</b>		90,798,691,104
<b>Capital Expenditure</b>	<b>74,934,985,138</b>		<b>74,934,985,138</b>	2,346,984,959	6,000,089,465	8%	68,934,895,673
<b>Total Revenue(including OB)</b>	<b>189,483,511,025</b>		<b>190,886,611,025</b>				
<b>Total Expenditure</b>	<b>189,483,511,025</b>		<b>190,886,611,025</b>				

*Source: Office of Accountant General (Central Account) and Benue State Planning Commission (Budget Department)*

## 2020 BUDGET PERFORMANCE

**Table 2: Revenue Performance Summary**

ITEM	2020 APPROVED BUDGET	2020 SUPPLEMENTAR Y APPROVED BUDGET	2020 APPROVED REVISED BUDGET	SECOND QUARTER (Q2) ACTUALS	TOTAL ACTUALS TO DATE	% BUDGET PERFORMANCE TO DATE	BALANCE
<b>Recurrent Revenue</b>							
Statutory Allocation	42,760,945,940		42,760,945,940	8,688,034,584	19,632,893,784	46%	23,128,052,156
VAT	13,973,148,100		13,973,148,100	3,438,628,376	6,899,073,345	49%	7,074,074,755
Excess Crude	2,000,000,000		2,000,000,000			0%	2,000,000,000
Internal Revenue	31,885,665,929	1,403,100,000	33,288,765,929	1,645,109,432	5,263,563,870	17%	26,622,102,059
Other Federation Account	1,944,224,508		1,944,224,508			0%	1,944,224,508
Other Revenue	96,919,526,548		96,919,526,548	2,659,206,635	3,217,450,394	3%	93,702,076,154
<b>Total</b>	<b>189,483,511,025</b>		<b>190,886,611,025</b>	<b>16,430,979,026</b>	<b>35,012,981,393</b>	<b>18%</b>	

**Source:** *Office of Accountant General (Central Account)*

<b>BENUE STATE GOVERNMENT</b>							
<b>2020 BUDGET PERFORMANCE(Q2)</b>							

**Table 3: Total Expenditure Performance by Economic Classification**

1	2	3	4	5	6	7	8=3-5
ECONOMIC CODE	ITEM OF EXPENDITURE	ANNUAL BUDGET	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	ACTUAL EXPENDITURE YEAR TO- DATE	% OF BUDGET PERFORMANCE YEAR TO DATE	BALANCE AVAILABLE
<b>2</b>	<b>EXPENDITURES</b>	<b>115,951,625,887</b>	<b>57,558,771,713</b>	<b>10,112,204,128</b>	<b>23,749,834,783</b>		<b>92,201,791,104</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>50,327,387,251</b>	<b>25,163,693,625</b>	<b>7,218,503,535</b>	<b>16,297,424,243</b>		<b>34,029,963,007</b>
<b>2101</b>	<b>SALARY</b>	<b>30,046,115,246</b>	<b>15,023,057,623</b>	<b>6,253,325,950</b>	<b>14,501,562,095</b>		<b>15,544,553,151</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>30,046,115,246</b>	<b>15,023,057,623</b>	<b>6,253,325,950</b>	<b>14,501,562,095</b>		<b>15,544,553,151</b>
21010101	SALARY	29,920,463,246	14,960,231,623	6,253,325,950	14,501,562,095	48%	15,418,901,151
21010102	OVER TIME PAYMENTS	14,652,000	7,326,000	-	-	0%	14,652,000
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	111,000,000	55,500,000	-	-	0%	111,000,000
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>6,931,547,469</b>	<b>3,465,773,735</b>	<b>177,024,474</b>	<b>177,024,474</b>		<b>6,754,522,996</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>1,129,147,469</b>	<b>564,573,735</b>	<b>104,991,268</b>	<b>104,991,268</b>		<b>1,024,156,201</b>
21020101	NON REGULAR ALLOWANCES	1,129,147,469	564,573,735	104,991,268	104,991,268	9%	1,024,156,201
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>5,802,400,000</b>	<b>2,901,200,000</b>	<b>72,033,206</b>	<b>72,033,206</b>		<b>5,730,366,794</b>
21020201	NHIS CONTRIBUTION	1,073,000,000	536,500,000	-	-	0%	1,073,000,000
21020202	CONTRIBUTORY PENSION (EMPLOYERS )	4,714,600,000	2,357,300,000	72,033,206	72,033,206	2%	4,642,566,794
21020203	GROUP LIFE INSURANCE	14,800,000	7,400,000	-	-	0%	14,800,000
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>13,349,724,535</b>	<b>6,674,862,267</b>	<b>788,153,112</b>	<b>1,618,837,675</b>		<b>11,730,886,860</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>13,349,724,535</b>	<b>6,674,862,267</b>	<b>788,153,112</b>	<b>1,618,837,675</b>		<b>11,730,886,860</b>
<b>21030101</b>	<b>GRATUITY</b>	<b>3,016,018,459</b>	<b>1,508,009,229</b>	<b>110,792,238</b>	<b>260,792,238</b>	9%	<b>2,755,226,221</b>
<b>21030102</b>	<b>PENSION</b>	<b>8,566,980,155</b>	<b>4,283,490,078</b>	<b>677,360,874</b>	<b>1,358,045,437</b>	16%	<b>7,208,934,718</b>
<b>21030103</b>	<b>DEATH BENEFITS</b>	<b>1,766,725,921</b>	<b>883,362,960</b>	<b>-</b>	<b>-</b>	0%	<b>1,766,725,921</b>

ECONOMIC CODE	ITEM OF EXPENDITURE	ANNUAL BUDGET	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	ACTUAL EXPENDITURE YEAR TO- DATE	% OF BUDGET PERFORMANCE YEAR TO DATE	BALANCE AVAILABLE
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>64,790,156,175</b>	<b>32,395,078,088</b>	<b>2,893,700,593</b>	<b>7,452,410,539</b>		<b>57,337,745,636</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>64,790,156,175</b>	<b>32,395,078,088</b>	<b>2,893,700,593</b>	<b>7,452,410,539</b>		<b>57,337,745,636</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,311,590,487</b>	<b>1,155,795,244</b>	<b>193,419,674</b>	<b>576,238,827</b>		<b>1,735,351,660</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	622,126,610	311,063,305	140,648,311	145,148,311	23%	476,978,299
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,056,623,727	528,311,864	35,121,407	273,951,930	26%	782,671,797
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	169,990,150	84,995,075	-	-	0%	169,990,150
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	462,850,000	231,425,000	17,649,957	157,138,586	34%	305,711,414
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>654,302,530</b>	<b>327,151,265</b>	<b>59,481,460</b>	<b>99,788,594</b>		<b>554,513,936</b>
22020201	ELECTRICITY CHARGES	330,981,750	165,490,875	12,626,460	40,224,294	12%	290,757,456
22020202	TELEPHONE CHARGES	39,265,470	19,632,735	-	-	0%	39,265,470
22020203	INTERNET ACCESS CHARGES	127,873,200	63,936,600	4,650,000	15,179,300	12%	112,693,900
22020204	SATELLITE BROADCASTING ACCESS CHARGES	6,560,100	3,280,050	-	-	0%	6,560,100
22020205	WATER RATES	40,252,255	20,126,128	-	-	0%	40,252,255
22020206	SEWAGE CHARGES	27,803,355	13,901,678	-	2,180,000	8%	25,623,355
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL	81,566,400	40,783,200	42,205,000	42,205,000	52%	39,361,400
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,009,526,361</b>	<b>1,504,763,181</b>	<b>62,339,000</b>	<b>177,435,875</b>		<b>2,832,090,486</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	516,901,745	258,450,873	2,974,000	10,070,875	2%	506,830,870
22020302	BOOKS	135,642,320	67,821,160	-	-	0%	135,642,320
22020303	NEWSPAPERS	35,197,798	17,598,899	-	-	0%	35,197,798
22020304	MAGAZINES & PERIODICALS	17,504,195	8,752,098	-	-	0%	17,504,195
22020305	PRINTING OF NON SECURITY DOCUMENTS	490,588,380	245,294,190	5,875,000	48,875,000	10%	441,713,380
22020306	PRINTING OF SECURITY DOCUMENTS	673,755,800	336,877,900	2,750,000	2,750,000	0%	671,005,800
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	416,181,540	208,090,770	50,740,000	100,740,000	24%	315,441,540
22020308	FIELD & CAMPING MATERIALS SUPPLIES	16,184,968	8,092,484	-	-	0%	16,184,968
22020309	UNIFORMS & OTHER CLOTHING	198,938,100	99,469,050	-	-	0%	198,938,100
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	98,580,100	49,290,050	-	3,000,000	3%	95,580,100
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	314,191,915	157,095,958	-	12,000,000	4%	302,191,915
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL	64,860,500	32,430,250	-	-	0%	64,860,500
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS	30,999,000	15,499,500	-	-	0%	30,999,000

ECONOMIC CODE	ITEM OF EXPENDITURE	ANNUAL BUDGET	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	ACTUAL EXPENDITURE YEAR TO- DATE	% OF BUDGET PERFORMANCE YEAR TO DATE	BALANCE AVAILABLE
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,139,076,281</b>	<b>1,069,538,141</b>	<b>62,942,470</b>	<b>540,804,844</b>		<b>1,598,271,437</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	638,880,090	319,440,045	16,940,370	58,591,620	9%	580,288,470
22020402	MAINTENANCE OF OFFICE FURNITURE	301,671,308	150,835,654	988,500	7,182,500	2%	294,488,808
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	359,648,240	179,824,120	18,226,450	137,245,824	38%	222,402,416
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	244,621,470	122,310,735	8,094,150	21,538,650	9%	223,082,820
22020405	MAINTENANCE OF PLANTS/GENERATORS	239,985,810	119,992,905	1,278,000	4,959,000	2%	235,026,810
22020406	OTHER MAINTENANCE SERVICES	246,894,863	123,447,432	10,000,000	178,252,115	72%	68,642,748
22020410	MAINTENANCE OF STREET LIGHTINGS	3,186,000	1,593,000	-	-	0%	3,186,000
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	37,782,500	18,891,250	-	18,139,040	48%	19,643,460
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	44,575,000	22,287,500	1,400,000	1,400,000	3%	43,175,000
22020413	MINOR ROAD MAINTENANCE	21,831,000	10,915,500	6,015,000	113,496,095	520%	(91,665,095)
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>1,380,604,322</b>	<b>690,302,161</b>	<b>1,325,000</b>	<b>13,743,880</b>		<b>1,366,860,442</b>
22020501	LOCAL TRAINING	1,265,804,322	632,902,161	1,325,000	13,743,880	1%	1,252,060,442
22020502	INTERNATIONAL TRAINING	114,800,000	57,400,000	-	-	0%	114,800,000
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>13,036,333,473</b>	<b>6,518,166,737</b>	<b>1,055,238,305</b>	<b>1,785,349,641</b>		<b>11,250,983,832</b>
22020601	SECURITY SERVICES	359,176,370	179,588,185	48,361,000	55,451,000	15%	303,725,370
22020602	OFFICE RENT	107,005,000	53,502,500	10,000,000	28,600,000	27%	78,405,000
22020603	RESIDENTIAL RENT	131,893,583	65,946,792	31,007,305	75,438,641	57%	56,454,942
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	12,136,430,000	6,068,215,000	900,000,000	1,500,000,000	12%	10,636,430,000
22020605	CLEANING & FUMIGATION SERVICES	297,828,520	148,914,260	65,870,000	125,860,000	42%	171,968,520
22020606	LAND USE CHARGES	2,400,000	1,200,000	-	-	0%	2,400,000
22020607	RESCUE SERVICES	1,600,000	800,000	-	-	0%	1,600,000
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,670,471,626</b>	<b>835,235,813</b>	<b>42,010,479</b>	<b>115,500,290</b>		<b>1,554,971,336</b>
22020701	FINANCIAL CONSULTING	366,695,000	183,347,500	31,570,436	31,570,436	9%	335,124,564
22020702	INFORMATION TECHNOLOGY CONSULTING	246,050,700	123,025,350	-	-	0%	246,050,700
22020703	LEGAL SERVICES	416,263,100	208,131,550	7,940,043	40,354,454	10%	375,908,646
22020704	ENGINEERING SERVICES	25,773,626	12,886,813	-	-	0%	25,773,626
22020705	ARCHITECTURAL SERVICES	48,138,200	24,069,100	-	-	0%	48,138,200
22020706	SURVEYING SERVICES	359,680,000	179,840,000	2,500,000	2,500,000	1%	357,180,000
22020707	AGRICULTURAL CONSULTING	72,996,000	36,498,000	-	13,000,000	18%	59,996,000
22020708	MEDICAL CONSULTING	71,530,000	35,765,000	-	23,716,000	33%	47,814,000
22020709	AUDITING OF ACCOUNTS	63,345,000	31,672,500	-	4,359,400	7%	58,985,600

ECONOMIC CODE	ITEM OF EXPENDITURE	ANNUAL BUDGET	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	ACTUAL EXPENDITURE YEAR TO- DATE	% OF BUDGET PERFORMANCE YEAR TO DATE	BALANCE AVAILABLE
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,269,884,005</b>	<b>634,942,003</b>	<b>4,332,000</b>	<b>47,396,000</b>		<b>1,222,488,005</b>
22020801	MOTOR VEHICLE FUEL COST	499,913,630	249,956,815	-	-	0%	499,913,630
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	33,637,700	16,818,850	-	-	0%	33,637,700
22020803	PLANT / GENERATOR FUEL COST	695,060,875	347,530,438	4,332,000	47,396,000	7%	647,664,875
22020806	COOKING GAS/FUEL COST	41,271,800	20,635,900	-	-	0%	41,271,800
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>496,921,852</b>	<b>248,460,926</b>	<b>-</b>	<b>-</b>		<b>496,921,852</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	33,349,852	16,674,926	-	-	-	33,349,852
22020902	INSURANCE PREMIUM	443,992,000	221,996,000	-	-	-	443,992,000
22020904	OTHER CRF BANK CHARGES	19,450,000	9,725,000	-	-	-	19,450,000
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM	130,000	65,000	-	-	-	130,000

ECONOMIC CODE	ITEM OF EXPENDITURE	ANNUAL BUDGET	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	ACTUAL EXPENDITURE YEAR TO- DATE	% OF BUDGET PERFORMANCE YEAR TO DATE	BALANCE AVAILABLE
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,615,578,660</b>	<b>3,307,789,330</b>	<b>637,073,555</b>	<b>1,266,832,101</b>		<b>5,348,746,559</b>
22021001	REFRESHMENT & MEALS	479,812,775	239,906,388	-	18,372,000	4%	461,440,775
22021002	HONORARIUM & SITTING ALLOWANCE	1,311,732,461	655,866,230	64,632,000	98,258,310	7%	1,213,474,151
22021003	PUBLICITY & ADVERTISEMENTS	516,482,325	258,241,163	55,902,050	148,302,412	29%	368,179,913
22021004	MEDICAL EXPENSES-LOCAL	165,456,400	82,728,200	-	23,203,650	14%	142,252,750
22021005	YOUTH ACTIVITIES (DOMESTICATION OF NATIONAL YOUTH	10,000,000	5,000,000	-	-	0%	
22021006	POSTAGES & COURIER SERVICES	26,583,770	13,291,885	-	-	0%	26,583,770
22021007	WELFARE PACKAGES	1,122,668,815	561,334,408	248,875,505	641,556,035	57%	481,112,780
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	174,160,920	87,080,460	-	3,990,000	2%	170,170,920
22021009	SPORTING ACTIVITIES	1,399,714,000	699,857,000	10,664,000	68,649,695	5%	1,331,064,305
22021010	DIRECT TEACHING & LABORATORY COST	175,000,000	87,500,000	-	-	0%	175,000,000
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	167,127,000	83,563,500	47,000,000	54,500,000	33%	112,627,000
22021015	MEDICAL EXPENSES-INTERNATIONAL	14,200,000	7,100,000	-	-	0%	14,200,000
22021016	SPECIAL DAYS CEREBRATIONS:convocation/matriculation	20,000,000	10,000,000	-	-	0%	20,000,000
22021020	ELECTION-LOGISTICS SUPPORT	29,000,000	14,500,000	210,000,000	210,000,000	724%	
22021021	SPECIAL DAYS/CELEBRATIONS	532,787,900	266,393,950	-	-	0%	
22021037	MARGIN FOR INCREASE IN COSTS	500,000	250,000	-	-	0%	500,000
22021041	CONTINGENCY	20,352,294	10,176,147	0	-	0%	20,352,294
22021042	RECURRENT ADJUSTMENT	450,000,000	225,000,000	-	-	0%	450,000,000

ECONOMIC CODE	ITEM OF EXPENDITURE	ANNUAL BUDGET	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	ACTUAL EXPENDITURE YEAR TO- DATE	% OF BUDGET PERFORMANCE YEAR TO DATE	BALANCE AVAILABLE
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>3,481,173,820</b>	<b>1,740,586,910</b>	<b>52,285,000</b>	<b>85,970,695</b>		<b>3,395,203,125</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>3,397,773,820</b>	<b>1,698,886,910</b>	<b>22,285,000</b>	<b>55,970,695</b>		<b>3,341,803,125</b>
22040102	GRANTS TO NYSC	227,500,000	113,750,000	-	-	0%	227,500,000
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	500,550,000	250,275,000	-	-	0%	500,550,000
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		-	16,830,000	16,830,000		(16,830,000)
22040109	GRANTS TO COMMUNITIES/NGOs	2,658,973,820	1,329,486,910	2,000,000	18,685,695	1%	2,640,288,125
22040110	GRANTS TO ACADEMIC INSTITUTIONS	5,000,000	2,500,000	3,455,000	19,455,000	389%	(14,455,000)
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	5,750,000	2,875,000	-	-	0%	5,750,000
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>	<b>83,400,000</b>	<b>41,700,000</b>	<b>30,000,000</b>	<b>30,000,000</b>		<b>53,400,000</b>
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION	83,400,000	41,700,000	30,000,000	30,000,000	36%	53,400,000
22040204	EXTERNAL FINANCIAL OBLIGATIONS		-	-	-		-
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	<b>150,000,000</b>	<b>75,000,000</b>	<b>102,262,500</b>	<b>102,262,500</b>		<b>47,737,500</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	<b>150,000,000</b>	<b>75,000,000</b>	<b>102,262,500</b>	<b>102,262,500</b>		<b>47,737,500</b>
22050105	EDUCATION SUBSIDY		-	262,500	262,500		(262,500)
22050107	HEALTH SUBSIDY		-	102,000,000	102,000,000		(102,000,000)
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	150,000,000	75,000,000	-	-	0%	150,000,000
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>15,159,037,267</b>	<b>7,579,518,634</b>	<b>-</b>	<b>-</b>		<b>15,159,037,267</b>
<b>220601</b>	<b>FOREIGN INTEREST/DISCOUNT</b>	<b>15,159,037,267</b>	<b>7,579,518,634</b>	<b>-</b>	<b>-</b>		<b>15,159,037,267</b>
22060102	DEBT SERVICE LOCAL	15,159,037,267	7,579,518,634		-	0%	15,159,037,267

ECONOMIC CODE	ITEM OF EXPENDITURE	ANNUAL BUDGET	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	ACTUAL EXPENDITURE YEAR TO- DATE	% OF BUDGET PERFORMANCE YEAR TO DATE	BALANCE AVAILABLE
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>	<b>13,233,265,491</b>	<b>6,616,632,746</b>	<b>590,991,149</b>	<b>2,611,087,293</b>		<b>10,622,178,198</b>
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>	<b>13,233,265,491</b>	<b>6,616,632,746</b>	<b>590,991,149</b>	<b>2,611,087,293</b>		<b>10,622,178,198</b>
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT	10,758,633,191	5,379,316,596	590,991,149	2,611,087,293	24%	8,147,545,898
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT	2,500,000	1,250,000	-	-	0%	2,500,000
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL	2,472,132,300	1,236,066,150	-	-	0%	2,472,132,300
<b>23</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT</b>	<b>25,000,000</b>	<b>12,500,000</b>	<b>-</b>	<b>-</b>		<b>25,000,000</b>
<b>2305</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>	<b>25,000,000</b>	<b>12,500,000</b>	<b>-</b>	<b>-</b>		<b>25,000,000</b>
<b>230501</b>	<b>RESEARCH AND DEVELOPMENT - RECURRENT (R&amp;D)</b>	<b>25,000,000</b>	<b>12,500,000</b>	<b>-</b>	<b>-</b>		<b>25,000,000</b>
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	25,000,000	12,500,000			0%	25,000,000
<b>24</b>	<b>DEPRECIATION CHARGES</b>	<b>820,000</b>	<b>410,000</b>	<b>-</b>	<b>-</b>		<b>820,000</b>
<b>2401</b>	<b>DEPRECIATION CHARGES - PPE</b>	<b>820,000</b>	<b>410,000</b>	<b>-</b>	<b>-</b>		<b>820,000</b>
<b>240105</b>	<b>DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL</b>	<b>820,000</b>	<b>410,000</b>	<b>-</b>	<b>-</b>		<b>820,000</b>
24010501	DEPRECIATION CHARGES - COMPUTERS	200,000	100,000		-	0%	200,000
24010502	DEPRECIATION CHARGES - PRINTERS	200,000	100,000		-	0%	200,000
24010503	DEPRECIATION CHARGES - SCANNERS	60,000	30,000		-	0%	60,000
24010505	DEPRECIATION CHARGES - PHOTOCOPIERS	300,000	150,000		-	0%	300,000
24010507	DEPRECIATION CHARGES - SHREDDING MACHINES	60,000	30,000		-	0%	60,000

**Source:** Office of Accountant General (Central Account), Benue State Planning Commission (Budget Department) and MDAs

# BENUE STATE GOVERNMENT

## 2020 BUDGET PERFORMANCE(Q2)

**Table 4: Total Expenditure Performance by Administrative Classification**

CODE	ADMINISTRATIVE UNIT	2020 APPROVED BUDGET	SECOND QUARTER TARGET	EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
	<b>TOTAL</b>	<b>114,548,525,887</b>	<b>57,274,262,943</b>	<b>10,112,204,128</b>	<b>23,749,834,783</b>	<b>90,798,691,103</b>	
11100100100	GOVERNMENT HOUSE ADMINISTRATION	3,157,168,366	1,578,584,183	252,315,275	1,004,973,793	2,152,194,573	32%
11100100200	DEPUTY GOVERNOR'S OFFICE	1,495,819,384	747,909,692	208,109,903	421,631,171	1,074,188,213	28%
11103300100	BENUE STATE AIDS CONTROL AGENCY (BENSACA)	69,127,520	34,563,760	1,500,000	2,500,000	66,627,520	4%
11100500100	DEVELOPMENT COOPERATIONS, SUSTAINABLE DEVELOPMENT GOALS (SDGS)	19,502,100	9,751,050	600,000	11,000,000	8,502,100	56%
12500100100	OFFICE OF THE HEAD OF SERVICE (HOS)	548,855,000	274,427,500	100,347,743	283,589,698	265,265,302	52%
12500500100	BUREAU OF MANPOWER DEVELOPMENT AND TRAINING	95,472,000	47,736,000	4,555,000	5,455,000	90,017,000	6%
12500100200	BUREAU OF ESTABLISHMENT AND MANAGEMENT SERVICES	231,353,448	115,676,724	45,049,264	112,283,584	119,069,865	49%
12500100400	BUREAU OF SALARIES AND PENSIONS	7,055,525,000	3,527,762,500	14,400,000	28,691,875	7,026,833,125	0%
12500100400	BUREAU OF SERVICE WELFARE	71,418,800	35,709,400	-	-	71,418,800	0%
11103500100	LOCAL GOVERNMENT PENSION BOARD	2,728,763,303	1,364,381,651	-	-	2,728,763,303	0%
12300100100	MINISTRY OF INFORMATION,CULTURE AND TOURISM	490,052,864	245,026,432	88,864,260	271,559,988	218,492,876	55%

CODE	ADMINISTRATIVE UNIT	2020 APPROVED BUDGET	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
12305500100	GOVERNMENT PRINTING DEPARTMENT	10,794,482	5,397,241	2,235,043	4,837,609	5,956,873	45%
12300400100	RADIO BENUE CORPORATION	356,131,482	178,065,741	53,214,341	129,172,682	226,958,800	36%
12301300100	BENUE PRINTING AND PUBLISHING CORPORATION (BPPC)	141,240,118	70,620,059	32,489,122	66,523,821	74,716,297	47%
12400100100	BUREAU OF INTERNAL AFFAIRS AND SPECIAL SERVICES (BIASS)	12,168,560,642	6,084,280,321	916,577,794	2,053,030,884	10,115,529,758	17%
11103700100	MUSLIM PILGRIMS WELFARE BOARD (MPWB)	12,600,827	6,300,414	2,378,942	4,758,168	7,842,659	38%
11103800100	CHRISTIAN PILGRIMS WELFARE BOARD (CPWB)	31,162,324	15,581,162	2,332,845	4,666,464	26,495,860	15%
14700100200	LOCAL GOVERNMENT SERVICE COMMISSION	418,093,317	209,046,658	6,317,887	12,638,510	405,454,807	3%
14000100100	LOCAL GOVERNMENT AUDIT DEPARTMENT	65,241,800	32,620,900	16,250,087	34,298,532	30,943,268	53%
14000100100	OFFICE OF THE AUDITOR-GENERAL OF THE STATE	176,113,194	88,056,597	32,998,631	87,335,554	88,777,641	50%
11101300100	OFFICE OF THE SECRETARY TO STATE GOVERNMENT (SSG)	1,745,691,934	872,845,967	570,565,712	990,614,336	755,077,598	57%
11101300200	BUREAU OF POLITICAL - SSG	7,729,000	3,864,500	-	-	7,729,000	0%
11101300300	BUREAU OF RESEARCH AND POLICY ANALYSIS (REPA) - SSG	1,277,000	638,500	-	-	1,277,000	0%
11101700100	OFFICE OF THE SECRETARY TO STATE GOVERNMENT (EXCO)	29,726,000	14,863,000	-	-	29,726,000	0%
11102100200	LIAISON OFFICE LAGOS	18,412,400	9,206,200	-	-	18,412,400	0%

CODE	ADMINISTRATIVE UNIT	2020 APPROVED BUDGET	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
11102100300	LIAISON OFFICE KADUNA	10,962,000	5,481,000	-	-	10,962,000	0%
11102100400	LIAISON OFFICE ABUJA/LODGE	159,800,000	79,900,000	-	-	159,800,000	0%
11102100500	BUREAU OF ARCHIVES, RESEARCH AND DOCUMENTATION	28,841,332	14,420,666	5,950,489	11,900,641	16,940,692	41%
11100800100	BENUE STATE EMERGENCY MANAGEMENT AGENCY (BESEMA)	3,414,000	1,707,000	9,828,310	10,416,753	(7,002,753)	305%
14800100100	BENUE STATE INDEPENDENT ELECTORAL COMMISSION (BSIEC)	1,837,527,298	217,213,649	235,432,808	488,103,281	1,349,424,017	27%
14700100100	BENUE STATE CIVIL SERVICE COMMISSION	31,892,726	15,946,363	4,915,319	8,843,500	23,049,226	28%
11200100100	BENUE STATE HOUSE OF ASSEMBLY	2,033,915,608	1,016,957,804	378,188,089	738,662,652	1,295,252,956	36%
11200200100	BENUE STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	144,521,192	72,260,596	-	-	144,521,192	0%
14900100100	BENUE STATE PENSION COMMISSION	4,671,230,649	2,335,615,325	78,033,206	93,003,206	4,578,227,444	2%
21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	408,402,500	204,201,250	85,088,004	262,952,666	145,449,834	64%
21510200100	BENUE STATE AGRICULTURE AND RURAL DEVELOPMENT AUTHORITY (BNARDA)	248,980,778	124,490,389	33,768,903	68,478,990	180,501,789	28%
21502100100	AKPERAN ORSHI COLLEGE OF AGRICULTURE, YANDEV.	906,846,108	453,423,054	182,214,184	445,452,763	461,393,345	49%
22200100100	MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	125,381,972	62,690,986	18,528,299	71,763,010	53,618,963	57%
23605200100	BENUE STATE TOURISM BOARD	14,065,480	7,032,740			14,065,480	0%
22000100100	MINISTRY OF FINANCE	11,993,000,000	5,996,500,000	191,281,247	790,897,444	11,202,102,556	7%
22000700100	OFFICE OF THE ACCOUNTANT-GENERAL	4,326,132,784	2,163,066,392	766,026,599	1,780,104,043	2,546,028,742	41%

CODE	ADMINISTRATIVE UNIT	2020 APPROVED BUDGET	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
22000800100	BENUE STATE INTERNAL REVENUE SERVICE (BIRS)	1,402,188,650	701,094,325	298,294,432	775,643,918	626,544,733	55%
23800100100	BENUE STATE PLANNING COMMISSION	334,724,351	167,362,175	132,644,364	172,580,155	162,144,196	52%
23600400100	BENUE STATE COUNCIL FOR ARTS AND CULTURE	98,054,732	49,027,366			98,054,732	0%
25200100100	MINISTRY OF WATER RESOURCES AND ENVIRONMENT	287,730,800	143,865,400	32,844,649	102,986,429	184,744,371	36%
25210400100	BENUE STATE ENVIRONMENTAL SANITATION AUTHORITY	118,081,441	59,040,721	16,277,042	44,344,493	73,736,949	38%
25210200100	BENUE STATE WATER BOARD	209,171,760	104,585,880	25,122,137	89,562,452	119,609,309	43%
25210300100	BENUE STATE RURAL WATER SUPPLY AND SANITATION AGENCY	61,365,703	30,682,851	8,334,976	70,325,633	(8,959,930)	115%
23400100100	MINISTRY OF WORKS AND TRANSPORT	195,929,495	97,964,748	38,614,157	189,127,710	6,801,785	97%
25300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	77,774,351	38,887,176	10,956,564	164,896,634	(87,122,283)	212%
25305600100	BENUE STATE URBAN DEVELOPMENT BOARD	44,068,412	22,034,206	6,270,716	15,451,186	28,617,226	35%
22800100300	BUSINESS AND ENGINEERING SKILLS TRAINING (BEST) CENTRE	2,200,000	1,100,000		-	2,200,000	0%
25300200100	MINISTRY OF RURAL DEVELOPMENT AND COOPERATIVES	226,027,925	113,013,963	30,567,539	59,779,280	166,248,645	26%
26000100100	MINISTRY OF LANDS, SURVEY AND SOLID MINERALS	398,486,812	199,243,406	24,394,998	56,412,421	342,074,390	14%
31800400100	MINISTRY OF JUSTICE	406,686,875	203,343,438	83,205,045	144,079,965	262,606,910	35%
31800700100	HIGH COURT OF JUSTICE	1,613,125,921	806,562,961	376,887,045	738,332,443	874,793,478	46%
31801100100	CUSTOMARY COURT OF APPEAL	197,476,554	98,738,277	40,920,000	83,900,000	113,576,554	42%

CODE	ADIMINSTRATIVE UNIT	2020 APPROVED BUDGET	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
32600100100	JUDICIAL SERVICE COMMISSION	96,071,140	48,035,570	24,413,857	45,389,715	50,681,425	47%
32600700100	CITIZENS MEDIATION CENTRE, MAKURDI	9,666,272	4,833,136	-	-	9,666,272	0%
51700100100	MINISTRY OF EDUCATION	166,650,943	83,325,472	34,531,169	67,342,413	99,308,530	40%
51701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	213,757,615	106,878,808	41,204,234	105,184,457	108,573,158	49%
51701800100	BENUE STATE POLYTECHNIC, UGBOKOLO	1,115,196,730	557,598,365	181,692,431	506,311,420	608,885,310	45%
51705700100	AKAWE TORKULA COLLEGE OF ADVANCED AND PROFESSIONAL STUDIES, MAKURDI	449,651,113	224,825,556	79,159,890	182,977,079	266,674,034	41%
51701900100	COLLEGE OF EDUCATION, KATSINA-ALA	1,468,121,934	734,060,967	282,239,396	679,053,785	789,068,150	46%
51702100100	COLLEGE OF EDUCATION OJU	1,343,732,804	671,866,402	251,285,668	646,178,538	697,554,266	48%
51705600100	BENUE STATE SCHOLARSHIP BOARD	322,116,318	161,058,159	4,751,346	9,908,449	312,207,869	3%
51705400100	BENUE STATE TEACHING SERVICE BOARD	5,545,608,842	2,772,804,421	1,039,540,906	2,634,723,001	2,910,885,840	48%
51702100100	BENUE STATE UNIVERSITY (BSU), MAKURDI	4,386,702,129	2,193,351,064	877,471,131	1,804,046,503	2,582,655,626	41%
51700900100	BENUE STATE EXAMINATIONS BOARD	292,256,492	146,128,246	8,442,567	36,678,960	255,577,531	13%
51702100200	BENUE STATE UNIVERSITY COLLEGE OF HEALTH SCIENCES	989,720,142	494,860,071	274,649,710	552,299,420	437,420,722	56%
51700300100	BENUE STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	676,985,341	338,492,671	110,368,359	220,736,717	456,248,624	33%
52100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	2,611,390,307	1,305,695,153	173,246,986	351,184,134	2,260,206,173	13%

CODE	ADIMINSTRATIVE UNIT	2020 APPROVED BUDGET	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
52110200100	HOSPITAL MANAGEMENT BOARD	2,021,345,320	1,010,672,660	501,603,443	1,235,566,905	785,778,415	61%
52102600100	BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)	1,939,107,360	969,553,680	564,054,728	1,161,005,091	778,102,269	60%
52102700100	BENUE STATE PRIMARY HEALTH CARE BOARD	4,560,858,000	2,280,429,000	1,500,000	9,000,000	4,551,858,000	0%
51700800100	BENUE STATE LIBRARY BOARD	32,978,341	16,489,171	4,764,207	11,074,637	21,903,704	34%
55100100100	BUREAU OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	914,484,033	457,242,017	21,464,855	53,586,621	860,897,413	6%
53905100200	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	293,546,228	146,773,114	14,297,943	45,436,599	248,109,628	15%
53905100100	BENUE STATE SPORTS COUNCIL	220,254,528	110,127,264	31,581,536	78,961,198	141,293,330	36%
51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	113,143,361	56,571,680	27,255,389	59,130,004	54,013,357	52%
51305300102	BENUE STATE REHABILITATION BOARD, APIR	39,856,763	19,928,382	3,009,604	13,419,906	26,436,858	34%
51705500100	BENUE STATE SCIENCE AND TECHNICAL EDUCATION BOARD	383,323,040	191,661,520	78,572,823	195,562,635	187,760,406	51%
51400100102	BENUE STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	627,529,530	313,764,765	1,500,000	3,000,000	624,529,530	0%
22800100100	MINISTRY OF ENERGY, SCIENCE AND TECHNOLOGY	91,645,000	45,822,500	13,910,980	34,513,264	57,131,736	38%
22000700500	DEBT MANAGEMENT OFFICE	17,293,975,102	8,646,987,551	-	-	17,293,975,102	0%
12500200400	PENSION TRANSITION MANAGEMENT AUTHORITY	2,226,000,000	1,113,000,000	-	-	2,226,000,000	0%
52100200100	BENUE STATE HEALTH INSURANCE AGENCY	1,736,000,000	868,000,000	-	-	1,736,000,000	0%
	BENUE STATE SPORTS MARKETTING AND LOTTERY BO	6,110,644	3,055,322	-	-	6,110,644	0%

**Source:** Office of Accountant General (Central Account), Benue State Planning Commission (Budget Department) and MDAs

<b>BENUE STATE GOVERNMENT</b>							
<b>2020 BUDGET PERFORMANCE</b>							

**Table 5: Personnel Total Expenditure Performance by Administrative Classification**

CODE	ADMINISTRATIVE UNIT	2020 APPROVED PERSONEL COST	SECOND QUARTER TARGET	EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
	<b>TOTAL</b>	<b>50,637,250,646</b>	<b>25,318,625,323</b>	<b>7,218,503,535</b>	<b>16,297,424,244</b>	<b>34,339,826,402</b>	
11100100100	GOVERNMENT HOUSE ADMINISTRATION	134,600,366	67,300,183	17,192,570.92	45,734,380.38	88,865,985.48	34%
11100100200	DEPUTY GOVERNOR'S OFFICE	8,224,384	4,112,192	114,449,902.64	229,406,171.33	(221,181,787.33)	2789%
11103300100	BENUE STATE AIDS CONTROL AGENCY (BENSACA)		-			-	
11100500100	DEVELOPMENT COOPERATIONS, SUSTAINABLE DEVELOPMENT GOALS (SDGS)		-			-	
12500100100	OFFICE OF THE HEAD OF SERVICE (HOS)	494,000,000	247,000,000	69,829,242.96	217,863,198.17	276,136,801.83	44%
12500500100	BUREAU OF MANPOWER DEVELOPMENT AND TRAINING		-			-	
12500100200	BUREAU OF ESTABLISHMENT AND MANAGEMENT SERVICES	221,884,448	110,942,224	44,149,263.64	110,483,583.52	111,400,864.74	50%
12500100400	BUREAU OF SALARIES AND PENSIONS	7,030,000,000	3,515,000,000			7,030,000,000.00	0%
12500100400	BUREAU OF SERVICE WELFARE		-			-	
11103500100	LOCAL GOVERNMENT PENSION BOARD	2,662,363,303	1,331,181,651			2,662,363,302.72	0%
12300100100	MINISTRY OF INFORMATION, CULTURE AND TOURISM	369,057,864	184,528,932	58,489,260.47	150,408,862.10	218,649,001.90	41%
12305500100	GOVERNMENT PRINTING DEPARTMENT	4,794,482	2,397,241	735,043.46	1,837,608.65	2,956,873.35	38%

CODE	ADMINISTRATIVE UNIT	2020 APPROVED PERSONEL COST	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
12300400100	RADIO BENUE CORPORATION	313,429,382	156,714,691	46,218,340.76	117,512,682.09	195,916,699.91	37%
12301300100	BENUE PRINTING AND PUBLISHING CORPORATION (BPPC)	134,040,118	67,020,059	30,989,122.12	63,523,821.06	70,516,296.94	47%
12400100100	BUREAU OF INTERNAL AFFAIRS AND SPECIAL SERVICES (BIASS)	54,031,642	27,015,821	13,323,733.63	32,964,824.43	21,066,817.99	61%
11103700100	MUSLIM PILGRIMS WELFARE BOARD (MPWB)	4,708,827	2,354,414	1,478,942.46	2,958,168.22	1,750,658.98	63%
11103800100	CHRISTIAN PILGRIMS WELFARE BOARD (CPWB)	4,036,824	2,018,412	1,432,845.21	2,866,463.82	1,170,359.76	71%
14700100200	LOCAL GOVERNMENT SERVICE COMMISSION	14,350,815	7,175,407	4,817,886.72	9,638,509.94	4,712,304.88	67%
14000100100	LOCAL GOVERNMENT AUDIT DEPARTMENT	58,386,000	29,193,000	15,250,087.00	31,798,531.78	26,587,468.22	54%
14000100100	OFFICE OF THE AUDITOR-GENERAL OF THE STATE	110,113,194	55,056,597	22,998,630.69	57,808,853.67	52,304,340.69	52%
11101300100	OFFICE OF THE SECRETARY TO STATE GOVERNMENT (SSG)	805,957,934	402,978,967	300,433,223.40	618,416,896.53	187,541,037.29	77%
11101300200	BUREAU OF POLITICAL - SSG		-			-	
11101300300	BUREAU OF RESEARCH AND POLICY ANALYSIS (REPA) - SSG					-	
11101700100	OFFICE OF THE SECRETARY TO STATE GOVERNMENT - (EXCO)					-	
11102100200	LIAISON OFFICE LAGOS					-	
11102100300	LIAISON OFFICE KADUNA					-	
11102100400	LIAISON OFFICE ABUJA/LODGE					-	
11102100500	BUREAU OF ARCHIVES, RESEARCH AND DOCUMENTATION	13,333,532	6,666,766	4,450,489.41	8,900,640.85	4,432,891.53	67%
11100800100	BENUE STATE EMERGENCY MANAGEMENT AGENCY (BESEMA)	1,554,000	777,000	438,309.75	876,753.39	677,246.61	56%
14800100100	BENUE STATE INDEPENDENT ELECTORAL COMMISSION (BSIEC)	215,542,943	73,412,149	32,432,808.36	82,103,281.11	133,439,661.51	38%
14700100100	BENUE STATE CIVIL SERVICE COMMISSION	3,187,346	1,593,673	1,915,318.64	2,843,499.76	343,846.00	89%
11200100100	BENUE STATE HOUSE OF ASSEMBLY	433,996,727	216,998,363	155,765,278.68	245,960,532.10	188,036,194.72	57%

CODE	ADMINISTRATIVE UNIT	2020 APPROVED PERSONEL COST	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
11200200100	BENUE STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	41,721,190	20,860,595			41,721,189.64	0%
14900100100	BENUE STATE PENSION COMMISSION	4,532,038,649	2,266,019,325	72,033,205.55	72,033,205.55	4,460,005,443.73	2%
21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	333,000,000	166,500,000	83,088,004.47	220,340,365.67	112,659,634.33	66%
21510200100	BENUE STATE AGRICULTURE AND RURAL DEVELOPMENT AUTHORITY (BNARDA)	237,624,678	118,812,339	33,768,902.63	68,478,989.65	169,145,688.55	29%
21502100100	AKPERAN ORSHI COLLEGE OF AGRICULTURE, YANDEV.	769,636,908	384,818,454	182,214,184.42	445,452,762.60	324,184,144.90	58%
22200100100	MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	65,308,972	32,654,486	14,500,299.33	47,935,009.79	17,373,962.53	73%
23605200100	BENUE STATE TOURISM BOARD	2,961,480	1,480,740			2,961,480.00	0%
22000100100	MINISTRY OF FINANCE	481,000,000	240,500,000	18,099,078.53	47,524,145.26	433,475,854.74	10%
22000700100	OFFICE OF THE ACCOUNTANT-GENERAL	1,184,283,484	592,141,742	755,476,599.42	1,613,115,491.44	(428,832,007.06)	136%
22000800100	BENUE STATE INTERNAL REVENUE SERVICE (BIRS)	333,638,650	166,819,325	125,575,382.88	287,922,772.46	45,715,877.88	86%
23800100100	BENUE STATE PLANNING COMMISSION	55,448,351	27,724,175	8,682,803.80	22,330,554.75	33,117,796.21	40%
23600400100	BENUE STATE COUNCIL FOR ARTS AND CULTURE	92,210,732	46,105,366			92,210,731.78	0%
25200100100	MINISTRY OF WATER RESOURCES AND ENVIRONMENT	101,320,800	50,660,400	24,180,204.10	48,259,983.97	53,060,816.03	48%
25210400100	BENUE STATE ENVIRONMENTAL SANITATION AUTHORITY	84,524,441	42,262,221	16,277,041.92	44,344,492.78	40,179,948.54	52%
25210200100	BENUE STATE WATER BOARD	111,671,760	55,835,880	25,122,136.65	61,160,451.60	50,511,308.56	55%
25210300100	BENUE STATE RURAL WATER SUPPLY AND SANITATION AGENCY	35,170,703	17,585,351	6,834,975.92	17,325,633.05	17,845,069.93	49%
23400100100	MINISTRY OF WORKS AND TRANSPORT	98,377,495	49,188,748	19,599,156.50	50,097,093.99	48,280,401.15	51%
25300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	61,974,351	30,987,176	7,956,563.82	19,708,519.08	42,265,831.94	32%
25305600100	BENUE STATE URBAN DEVELOPMENT BOARD	28,091,412	14,045,706	6,270,715.68	15,451,186.21	12,640,226.11	55%
22800100300	BUSINESS AND ENGINEERING SKILLS TRAINING (BEST) CENTRE			-		-	
25300200100	MINISTRY OF RURAL DEVELOPMENT AND COOPERATIVES	97,476,425.41	48,738,212.70	17,567,539.10	43,779,280.24	53,697,145.17	45%
26000100100	MINISTRY OF LANDS, SURVEY AND SOLID MINERALS	125,986,811.52	62,993,405.76	17,669,998.11	44,555,421.37	81,431,390.15	35%

CODE	ADIMINSTRATIVE UNIT	2020 APPROVED PERSONEL COST	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
31800400100	MINISTRY OF JUSTICE	221,876,875.10	110,938,437.55	65,374,707.34	123,242,403.28	98,634,471.82	56%
31800700100	HIGH COURT OF JUSTICE	1,230,725,921.38	615,362,960.69	302,632,789.47	603,243,852.09	627,482,069.29	49%
31801100100	CUSTOMARY COURT OF APPEAL	121,957,554.44	60,978,777.22	23,100,000.00	46,200,000.00	75,757,554.44	38%
32600100100	JUDICIAL SERVICE COMMISSION	78,070,000.00	39,035,000.00	21,235,243.29	39,032,486.58	39,037,513.42	50%
32600700100	CITIZENS MEDIATION CENTRE, MAKURDI		-			-	
51700100100	MINISTRY OF EDUCATION	76,338,443.36	38,169,221.68	17,237,569.29	43,478,813.37	32,859,629.99	57%
51701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	192,417,615.02	96,208,807.51	40,704,234.45	103,526,817.49	88,890,797.53	54%
51701800100	BENUE STATE POLYTECHNIC, UGBOKOLO	793,496,730.04	396,748,365.02	181,692,431.34	472,721,124.56	320,775,605.48	60%
51705700100	AKAWE TORKULA COLLEGE OF ADVANCED AND PROFESSIONAL STUDIES, MAKURDI	372,857,672.57	186,428,836.29	74,159,889.77	177,977,078.73	194,880,593.84	48%
51701900100	COLLEGE OF EDUCATION, KATSINA-ALA	1,186,655,796	593,327,898	282,239,396.24	679,053,784.64	507,602,011.34	57%
51702100100	COLLEGE OF EDUCATION OJU	1,133,830,804	566,915,402	251,285,667.55	646,178,537.64	487,652,266.22	57%
51705600100	BENUE STATE SCHOLARSHIP BOARD	14,227,019	7,113,509	3,251,346.48	6,504,448.53	7,722,570.21	46%
51705400100	BENUE STATE TEACHING SERVICE BOARD	5,456,873,233	2,728,436,616	1,039,540,905.57	2,634,723,001.28	2,822,150,231.30	48%
51702100100	BENUE STATE UNIVERSITY (BSU), MAKURDI	3,139,402,129	1,569,701,064	877,471,131.45	1,801,646,502.90	1,337,755,625.76	57%
51700900100	BENUE STATE EXAMINATIONS BOARD	50,541,492	25,270,746	8,442,567.25	21,678,960.28	28,862,531.34	43%
51702100200	BENUE STATE UNIVERSITY COLLEGE OF HEALTH SCIENCES	805,563,142	402,781,571	259,649,709.99	519,299,419.98	286,263,721.62	64%
51700300100	BENUE STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	326,690,341	163,345,171	110,368,358.58	220,736,717.16	105,953,624.00	68%
52100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	508,836,886	254,418,443	73,246,985.72	187,684,134.17	321,152,751.45	37%
52110200100	HOSPITAL MANAGEMENT BOARD	1,982,413,320	991,206,660	501,603,442.79	1,235,566,905.29	746,846,414.77	62%

CODE	ADMINISTRATIVE UNIT	2020 APPROVED PERSONEL COST	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
52102600100	BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)	1,217,810,600	608,905,300	549,054,727.50	1,129,505,090.75	88,305,509.25	93%
52102700100	BENUE STATE PRIMARY HEALTH CARE BOARD	4,022,800,000	2,011,400,000			4,022,800,000.00	0%
51700800100	BENUE STATE LIBRARY BOARD	23,908,341	11,954,171	3,264,206.86	8,074,636.69	15,833,704.37	34%
55100100100	BUREAU OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	101,254,033	50,627,017	21,464,855.23	53,586,620.86	47,667,412.53	53%
53905100200	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	54,546,228	27,273,114	10,727,943.04	26,274,599.41	28,271,628.47	48%
53905100100	BENUE STATE SPORTS COUNCIL	64,254,528	32,127,264	20,917,536.36	52,797,198.11	11,457,329.71	82%
51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	67,143,361	33,571,680	20,587,389.03	42,286,003.57	24,857,356.97	63%
51305300102	BENUE STATE REHABILITATION BOARD, APIR	5,856,763	2,928,382	1,509,603.96	3,832,025.63	2,024,737.67	65%
51705500100	BENUE STATE SCIENCE AND TECHNICAL EDUCATION BOARD	378,582,040	189,291,020	77,072,822.85	192,562,634.98	186,019,405.50	51%
51400100102	BENUE STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	35,187,000	17,593,500			35,187,000.00	0%
22800100100	MINISTRY OF ENERGY, SCIENCE AND TECHNOLOGY	44,400,000	22,200,000	8,960,979.80	22,287,823.90	22,112,176.10	50%
22000700500	DEBT MANAGEMENT OFFICE	1,776,000,000	888,000,000	-	-	-	-
12500200400	PENSION TRANSITION MANAGEMENT AUTHORITY	2,220,000,000	1,110,000,000	-	-	-	-
52100200100	BENUE STATE HEALTH INSURANCE AGENCY	1,036,000,000	518,000,000	-	-	-	-
	BENUE STATE SPORTS MARKETING AND LOTTERY BOARD	390,000	195,000	-	-	-	-

**Source:** Office of Accountant General (Central Account), Benue State Planning Commission (Budget Department) and MDA

# BENUE STATE GOVERNMENT

## 2020 BUDGET PERFORMANCE (Q2)

**Table 6: OverheadTotal Expenditure Performance by Administrative Classification**

CODE	ADMINISTRATIVE UNIT	2020 APPROVED OVER HEAD COST	SECOND QUARTER TARGET	EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
	<b>TOTAL</b>	<b>63,911,275,240</b>	<b>31,955,637,620</b>	<b>2,893,700,593</b>	<b>7,452,410,539</b>	<b>56,458,864,702</b>	
11100100100	GOVERNMENT HOUSE ADMINISTRATION	3,022,568,000	1,511,284,000	235,122,704.22	959,239,412.28	2,063,328,587.72	32%
11100100200	DEPUTY GOVERNOR'S OFFICE	1,487,595,000	743,797,500	93,660,000.00	192,225,000.00	1,295,370,000.00	13%
11103300100	BENUE STATE AIDS CONTROL AGENCY (BENSACA)	69,127,520	34,563,760	1,500,000.00	2,500,000.00	66,627,520.00	4%
11100500100	DEVELOPMENT COOPERATIONS, SUSTAINABLE DEVELOPMENT GOALS (SDGS)	19,502,100	9,751,050	600,000.00	11,000,000.00	8,502,100.00	56%
12500100100	OFFICE OF THE HEAD OF SERVICE (HOS)	54,855,000	27,427,500	30,518,500.00	65,726,500.00	(10,871,500.00)	120%
12500500100	BUREAU OF MANPOWER DEVELOPMENT AND TRAINING	95,472,000	47,736,000	4,555,000.00	5,455,000.00	90,017,000.00	6%
12500100200	BUREAU OF ESTABLISHMENT AND MANAGEMENT SERVICES	9,469,000	4,734,500	900,000.00	1,800,000.00	7,669,000.00	19%
12500100400	BUREAU OF SALARIES AND PENSIONS	25,525,000	12,762,500	14,400,000.00	28,691,875.00	(3,166,875.00)	112%
12500100400	BUREAU OF SERVICE WELFARE	71,418,800	35,709,400			71,418,800.00	0%
11103500100	LOCAL GOVERNMENT PENSION BOARD	66,400,000	33,200,000			66,400,000.00	0%
12300100100	MINISTRY OF INFORMATION, CULTURE AND TOURISM	120,995,000	60,497,500	30,375,000.00	101,207,940.00	19,787,060.00	84%
12305500100	GOVERNMENT PRINTING DEPARTMENT	6,000,000	3,000,000	1,500,000.00	3,000,000.00	3,000,000.00	50%
12300400100	RADIO BENUE CORPORATION	42,702,100	21,351,050	6,996,000.00	11,660,000.00	31,042,100.00	27%
12301300100	BENUE PRINTING AND PUBLISHING CORPORATION (BPPC)	7,200,000	3,600,000	1,500,000.00	3,000,000.00	4,200,000.00	42%

CODE	ADMINISTRATIVE UNIT	2020 APPROVED OVER HEAD COST	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
12400100100	BUREAU OF INTERNAL AFFAIRS AND SPECIAL SERVICES (BIASS)	12,114,529,000	6,057,264,500	903,254,060.00	2,020,066,060.00	10,094,462,940.00	17%
11103700100	MUSLIM PILGRIMS WELFARE BOARD (MPWB)	7,892,000	3,946,000	900,000.00	1,800,000.00	6,092,000.00	23%
11103800100	CHRISTIAN PILGRIMS WELFARE BOARD (CPWB)	27,125,500	13,562,750	900,000.00	1,800,000.00	25,325,500.00	7%
14700100200	LOCAL GOVERNMENT SERVICE COMMISSION	403,742,502	201,871,251	1,500,000.00	3,000,000.00	400,742,502.00	1%
14000100100	LOCAL GOVERNMENT AUDIT DEPARTMENT	6,855,800	3,427,900	1,000,000.00	2,500,000.00	4,355,800.00	36%
14000100100	OFFICE OF THE AUDITOR-GENERAL OF THE STATE	66,000,000	33,000,000	10,000,000.00	29,526,700.00	36,473,300.00	45%
11101300100	OFFICE OF THE SECRETARY TO STATE GOVERNMENT (SSG)	939,734,000	469,867,000	270,132,489.00	372,197,439.00	567,536,561.00	40%
11101300200	BUREAU OF POLITICAL - SSG	7,729,000	3,864,500			7,729,000.00	0%
11101300300	BUREAU OF RESEARCH AND POLICY ANALYSIS (REPA) - SSG	1,277,000	638,500			1,277,000.00	0%
11101700100	OFFICE OF THE SECRETARY TO STATE GOVERNMENT - (EXCO)	29,726,000	14,863,000			29,726,000.00	0%
11102100200	LIAISON OFFICE LAGOS	18,412,400	9,206,200			18,412,400.00	0%
11102100300	LIAISON OFFICE KADUNA	10,962,000	5,481,000			10,962,000.00	0%
11102100400	LIAISON OFFICE ABUJA/LODGE	159,800,000	79,900,000			159,800,000.00	0%
11102100500	BUREAU OF ARCHIVES, RESEARCH AND DOCUMENTATION	15,507,800	7,753,900	1,500,000.00	3,000,000.00	12,507,800.00	19%
11100800100	BENUE STATE EMERGENCY MANAGEMENT AGENCY (BESEMA)	1,860,000	930,000	9,390,000.00	9,540,000.00	(7,680,000.00)	513%
14800100100	BENUE STATE INDEPENDENT ELECTORAL COMMISSION (BSIEC)	1,621,984,355	143,801,500	203,000,000.00	406,000,000.00	1,215,984,355.00	25%
14700100100	BENUE STATE CIVIL SERVICE COMMISSION	28,705,380	14,352,690	3,000,000.00	6,000,000.00	22,705,380.00	21%
11200100100	BENUE STATE HOUSE OF ASSEMBLY	1,599,918,881	799,959,441	222,422,809.75	492,702,119.50	1,107,216,761.50	31%
11200200100	BENUE STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	102,800,002	51,400,001			102,800,002.00	0%

CODE	ADIMINSTRATIVE UNIT	2020 APPROVED OVER HEAD COST	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
14900100100	BENUE STATE PENSION COMMISSION	139,192,000	69,596,000	6,000,000.00	20,970,000.00	118,222,000.00	15%
21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	75,402,500	37,701,250	2,000,000.00	42,612,300.00	32,790,200.00	57%
21510200100	BENUE STATE AGRICULTURE AND RURAL DEVELOPMENT AUTHORITY (BNARDA)	11,356,100	5,678,050			11,356,100.00	0%
21502100100	AKPERAN ORSHI COLLEGE OF AGRICULTURE, YANDEV.	137,209,200	68,604,600			137,209,200.00	0%
22200100100	MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	60,073,000	30,036,500	4,028,000.00	23,828,000.00	36,245,000.00	40%
23605200100	BENUE STATE TOURISM BOARD	11,104,000	5,552,000			11,104,000.00	0%
22000100100	MINISTRY OF FINANCE	11,512,000,000	5,756,000,000	173,182,168.95	743,373,298.55	10,768,626,701.45	6%
22000700100	OFFICE OF THE ACCOUNTANT-GENERAL	3,141,849,300	1,570,924,650	10,550,000.00	166,988,551.20	2,974,860,748.80	5%
22000800100	BENUE STATE INTERNAL REVENUE SERVICE (BIRS)	1,068,550,000	534,275,000	172,719,049.46	487,721,145.25	580,828,854.75	46%
23800100100	BENUE STATE PLANNING COMMISSION	279,276,000	139,638,000	123,961,560.00	150,249,600.00	129,026,400.00	54%
23600400100	BENUE STATE COUNCIL FOR ARTS AND CULTURE	5,844,000	2,922,000			5,844,000.00	0%
25200100100	MINISTRY OF WATER RESOURCES AND ENVIRONMENT	186,410,000	93,205,000	8,664,445.00	54,726,445.00	131,683,555.00	29%
25210400100	BENUE STATE ENVIRONMENTAL SANITATION AUTHORITY	33,557,000	16,778,500			33,557,000.00	0%
25210200100	BENUE STATE WATER BOARD	97,500,000	48,750,000		28,402,000.00	69,098,000.00	29%
25210300100	BENUE STATE RURAL WATER SUPPLY AND SANITATION AGENCY	26,195,000	13,097,500	1,500,000.00	53,000,000.00	(26,805,000.00)	202%
23400100100	MINISTRY OF WORKS AND TRANSPORT	97,552,000	48,776,000	19,015,000.00	139,030,615.99	(41,478,615.99)	143%
25300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	15,800,000	7,900,000	3,000,000.00	145,188,115.00	(129,388,115.00)	919%

CODE	ADMINISTRATIVE UNIT	2020 APPROVED OVER HEAD COST	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
25305600100	BENUE STATE URBAN DEVELOPMENT BOARD	15,977,000	7,988,500			15,977,000.00	0%
22800100300	BUSINESS AND ENGINEERING SKILLS TRAINING (BEST) CENTRE	2,200,000.00	1,100,000.00			2,200,000.00	0%
25300200100	MINISTRY OF RURAL DEVELOPMENT AND COOPERATIVES	128,551,500.00	64,275,750.00	13,000,000.00	16,000,000.00	112,551,500.00	12%
26000100100	MINISTRY OF LANDS, SURVEY AND SOLID MINERALS	272,500,000.00	136,250,000.00	6,725,000.00	11,857,000.00	260,643,000.00	4%
31800400100	MINISTRY OF JUSTICE	184,810,000.00	92,405,000.00	17,830,337.27	40,780,747.59	144,029,252.41	22%
31800700100	HIGH COURT OF JUSTICE	382,400,000.00	191,200,000.00	74,254,255.22	135,088,591.37	247,311,408.63	35%
31801100100	CUSTOMARY COURT OF APPEAL	75,519,000.00	37,759,500.00	17,820,000.00	37,700,000.00	37,819,000.00	50%
32600100100	JUDICIAL SERVICE COMMISSION	18,001,140.00	9,000,570.00	3,178,614.00	6,357,228.00	11,643,912.00	35%
32600700100	CITIZENS MEDIATION CENTRE, MAKURDI	9,666,272.00	4,833,136.00			9,666,272.00	0%
51700100100	MINISTRY OF EDUCATION	90,312,500.00	45,156,250.00	17,293,600.00	23,863,600.00	66,448,900.00	26%
51701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	21,340,000.00	10,670,000.00	500,000.00	1,657,640.00	19,682,360.00	8%
51701800100	BENUE STATE POLYTECHNIC, UGBOKOLO	321,700,000.00	160,850,000.00		33,590,295.00	288,109,705.00	10%
51705700100	AKAWA TORKULA COLLEGE OF ADVANCED AND PROFESSIONAL STUDIES, MAKURDI	76,793,440.00	38,396,720.00	5,000,000.00	5,000,000.00	71,793,440.00	7%
51701900100	COLLEGE OF EDUCATION, KATSINA-ALA	281,466,138	140,733,069			281,466,138.40	0%
51702100100	COLLEGE OF EDUCATION OJU	209,902,000	104,951,000			209,902,000.00	0%
51705600100	BENUE STATE SCHOLARSHIP BOARD	307,889,299	153,944,650	1,500,000.00	3,404,000.00	304,485,299.00	1%
51705400100	BENUE STATE TEACHING SERVICE BOARD	88,735,609	44,367,805			88,735,609.00	0%
51702100100	BENUE STATE UNIVERSITY (BSU), MAKURDI	1,247,300,000	623,650,000		2,400,000.00	1,244,900,000.00	0%
51700900100	BENUE STATE EXAMINATIONS BOARD	241,715,000	120,857,500		15,000,000.00	226,715,000.00	6%
51702100200	BENUE STATE UNIVERSITY COLLEGE OF HEALTH SCIENCES	184,157,000	92,078,500	15,000,000.00	33,000,000.00	151,157,000.00	18%

CODE	ADMINISTRATIVE UNIT	2020 APPROVED OVER HEAD COST	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
51700300100	BENUE STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	350,295,000	175,147,500			350,295,000.00	0%
52100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	2,102,553,421	1,051,276,711	100,000,000.00	163,500,000.00	1,939,053,421.14	8%
52110200100	HOSPITAL MANAGEMENT BOARD	38,932,000	19,466,000			38,932,000.00	0%
52102600100	BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)	721,296,760	360,648,380	15,000,000.00	31,500,000.00	689,796,760.00	4%
52102700100	BENUE STATE PRIMARY HEALTH CARE BOARD	538,058,000	269,029,000	1,500,000.00	9,000,000.00	529,058,000.00	2%
51700800100	BENUE STATE LIBRARY BOARD	9,070,000	4,535,000	1,500,000.00	3,000,000.00	6,070,000.00	33%
55100100100	BUREAU OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	813,230,000	406,615,000			813,230,000.00	0%
53905100200	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	239,000,000	119,500,000	3,570,000.00	19,162,000.00	219,838,000.00	8%
53905100100	BENUE STATE SPORTS COUNCIL	156,000,000	78,000,000	10,664,000.00	26,164,000.00	129,836,000.00	17%
51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	46,000,000	23,000,000	6,668,000.00	16,844,000.00	29,156,000.00	37%
51305300102	BENUE STATE REHABILITATION BOARD, APIR	34,000,000	17,000,000	1,500,000.00	9,587,880.00	24,412,120.00	28%
51705500100	BENUE STATE SCIENCE AND TECHNICAL EDUCATION BOARD	4,741,000	2,370,500	1,500,000.00	3,000,000.00	1,741,000.00	63%
51400100102	BENUE STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	592,342,530	296,171,265	1,500,000.00	3,000,000.00	589,342,530.00	1%
22800100100	MINISTRY OF ENERGY, SCIENCE AND TECHNOLOGY	47,245,000	23,622,500	4,950,000.00	12,225,440.00	35,019,560.00	26%
22000700500	DEBT MANAGEMENT OFFICE	15,517,975,102	7,758,987,551			15,517,975,101.67	0%
12500200400	PENSION TRANSITION MANAGEMENT AUTHORITY	6,000,000	3,000,000	-		6,000,000.00	0%
52100200100	BENUE STATE HEALTH INSURANCE AGENCY	700,000,000	350,000,000	-		700,000,000.00	0%
	BENUE STATE SPORTS MARKETING AND LOTTERY BOARD	5,720,644	2,860,322	-		5,720,644.25	0%

**Source:** Office of Accountant General (Central Account), Benue State Planning Commission (Budget Department) and MDAs

# BENUE STATE GOVERNMENT

## 2020 BUDGET PERFORMANCE

**Table 7: Capital Total Expenditure Performance by Administrative Classification**

CODE	ADIMINSTRATIVE UNIT	2020 APPROVED CAPITAL EXPENDITURE	SECOND QUARTER TARGET	EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
<b>TOTAL</b>		<b>74,934,985,138</b>	<b>37,467,492,569</b>	<b>2,346,984,959</b>	<b>6,000,089,465</b>		
11100100100	GOVERNMENT HOUSE ADMINISTRATION	270,800,000	135,400,000	14,816,600.00	25,210,400.00	245,589,600.00	9%
11100100200	DEPUTY GOVERNOR'S OFFICE	173,600,000	86,800,000	6,324,266.00	6,324,266.00	167,275,734.00	4%
11103300100	BENUE STATE AIDS CONTROL AGENCY (BENSACA)	-	-			-	
11100500100	DEVELOPMENT COOPERATIONS, SUSTAINABLE DEVELOPMENT GOALS (SDGS)	2,872,467,999	1,436,234,000			2,872,467,999.49	0%
12500100100	OFFICE OF THE HEAD OF SERVICE (HOS)	-	-			-	
12500500100	BUREAU OF MANPOWER DEVELOPMENT AND TRAINING	1,508,000	754,000			1,508,000.00	0%
12500100200	BUREAU OF ESTABLISHMENT AND MANAGEMENT SERVICES	-	-			-	
12500100400	BUREAU OF SALARIES AND PENSIONS	4,580,000	2,290,000			4,580,000.00	0%
12500100400	BUREAU OF SERVICE WELFARE	246,700,000	123,350,000			246,700,000.00	0%
11103500100	LOCAL GOVERNMENT PENSION BOARD	4,000,000	2,000,000			4,000,000.00	0%
12300100100	MINISTRY OF INFORMATION, CULTURE AND TOURISM	1,764,284,231	882,142,116	6,991,770.00	6,991,770.00	1,757,292,461.00	0%
12305500100	GOVERNMENT PRINTING DEPARTMENT	-	-			-	
12300400100	RADIO BENUE CORPORATION	-	-			-	

CODE	ADIMINSTRATIVE UNIT	2020 APPROVED CAPITAL EXPENDITURE	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
12301300100	BENUE PRINTING AND PUBLISHING CORPORATION (BPPC)	-	-			-	
12400100100	BUREAU OF INTERNAL AFFAIRS AND SPECIAL SERVICES (BIASS)	400,000,000	200,000,000			400,000,000.00	0%
11103700100	MUSLIM PILGRIMS WELFARE BOARD (MPWB)	96,000,000	48,000,000			96,000,000.00	0%
11103800100	CHRISTIAN PILGRIMS WELFARE BOARD (CPWB)	88,000,000	44,000,000			88,000,000.00	0%
14700100200	LOCAL GOVERNMENT SERVICE COMMISSION	26,065,088	13,032,544			26,065,088.00	0%
14000100100	LOCAL GOVERNMENT AUDIT DEPARTMENT	5,440,000	2,720,000			5,440,000.00	0%
14000100100	OFFICE OF THE AUDITOR-GENERAL OF THE STATE	1,160,000	580,000			1,160,000.00	0%
11101300100	OFFICE OF THE SECRETARY TO STATE GOVERNMENT (SSG)	72,956,800	36,478,400	4,165,360.00	7,996,360.00	64,960,440.00	11%
11101300200	BUREAU OF POLITICAL - SSG	14,240,000	7,120,000			14,240,000.00	0%
11101300300	BUREAU OF RESEARCH AND POLICY ANALYSIS (REPA) - SSG	800,000	400,000			800,000.00	0%
11101700100	OFFICE OF THE SECRETARY TO STATE GOVERNMENT - (EXCO)	-	-			-	
11102100200	LIAISON OFFICE LAGOS	-	-			-	
11102100300	LIAISON OFFICE KADUNA	6,800,000	3,400,000			6,800,000.00	0%
11102100400	LIAISON OFFICE ABUJA/LODGE	-	-			-	
11102100500	BUREAU OF ARCHIVES, RESEARCH AND DOCUMENTATION	28,580,000	14,290,000			28,580,000.00	0%
11100800100	BENUE STATE EMERGENCY MANAGEMENT AGENCY (BESEMA)	48,000,000	24,000,000			48,000,000.00	0%
14800100100	BENUE STATE INDEPENDENT ELECTORAL COMMISSION (BSIEC)	166,832,000	83,416,000			166,832,000.00	0%
14700100100	BENUE STATE CIVIL SERVICE COMMISSION	51,600,000	25,800,000			51,600,000.00	0%


CODE	ADMINISTRATIVE UNIT	2020 APPROVED CAPITAL EXPENDITURE	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
11200100100	BENUE STATE HOUSE OF ASSEMBLY	924,000,000	462,000,000			924,000,000.00	0%
11200200100	BENUE STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	105,016,000	52,508,000			105,016,000.00	0%
14900100100	BENUE STATE PENSION COMMISSION	-	-			-	
21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	4,421,600,000	2,210,800,000		136,944,194.00	4,284,655,806.00	3%
21510200100	BENUE STATE AGRICULTURE AND RURAL DEVELOPMENT AUTHORITY (BNARDA)	423,257,600	211,628,800			423,257,600.00	0%
21502100100	AKPERAN ORSHI COLLEGE OF AGRICULTURE, YANDEV.	139,820,640	69,910,320			139,820,640.00	0%
22200100100	MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	533,720,000	266,860,000			533,720,000.00	0%
23605200100	BENUE STATE TOURISM BOARD	7,376,000	3,688,000			7,376,000.00	0%
22000100100	MINISTRY OF FINANCE	222,740,000	111,370,000	49,480,000.00	49,480,000.00	173,260,000.00	22%
22000700100	OFFICE OF THE ACCOUNTANT-GENERAL	95,624,064	47,812,032	2,145,283,604.83	4,985,588,570.64	(4,889,964,506.64)	5214%
22000800100	BENUE STATE INTERNAL REVENUE SERVICE (BIRS)	315,800,000	157,900,000			315,800,000.00	0%
23800100100	BENUE STATE PLANNING COMMISSION	6,751,680,081	3,375,840,040			6,751,680,080.80	0%
23600400100	BENUE STATE COUNCIL FOR ARTS AND CULTURE		-			-	
25200100100	MINISTRY OF WATER RESOURCES AND ENVIRONMENT	3,438,000,000	1,719,000,000	51,189,564.39	262,549,627.36	3,175,450,372.64	8%
25210400100	BENUE STATE ENVIRONMENTAL SANITATION AUTHORITY	43,200,000	21,600,000			43,200,000.00	0%
25210200100	BENUE STATE WATER BOARD	8,000,000	4,000,000			8,000,000.00	0%
25210300100	BENUE STATE RURAL WATER SUPPLY AND SANITATION AGENCY	356,000,000	178,000,000	11,500,000.00	11,500,000.00	344,500,000.00	3%
23400100100	MINISTRY OF WORKS AND TRANSPORT	22,738,647,061	11,369,323,530	49,480,000.00	301,930,000.00	22,436,717,060.58	1%
25300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	1,135,000,000	567,500,000		115,927,712.47	1,019,072,287.53	10%

CODE	ADIMINSTRATIVE UNIT	2020 APPROVED CAPITAL EXPENDITURE	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
25305600100	BENUE STATE URBAN DEVELOPMENT BOARD	-	-			-	
22800100300	BUSINESS AND ENGINEERING SKILLS TRAINING (BEST) CENTRE	-	-			-	
25300200100	MINISTRY OF RURAL DEVELOPMENT AND COOPERATIVES	8,287,051,644.00	4,143,525,822		65,260,743.35	8,221,790,900.65	1%
26000100100	MINISTRY OF LANDS, SURVEY AND SOLID MINERALS	3,394,560,000.00	1,697,280,000		10,000,000.00	3,384,560,000.00	0%
31800400100	MINISTRY OF JUSTICE	141,600,000.00	70,800,000	2,048,294.00	2,048,294.00	139,551,706.00	1%
31800700100	HIGH COURT OF JUSTICE	178,960,000.00	89,480,000			178,960,000.00	0%
31801100100	CUSTOMARY COURT OF APPEAL	117,880,000.00	58,940,000		5,895,977.13	111,984,022.87	5%
32600100100	JUDICIAL SERVICE COMMISSION	40,000,000.00	20,000,000			40,000,000.00	0%
32600700100	CITIZENS MEDIATION CENTRE, MAKURDI	-	-			-	
51700100100	MINISTRY OF EDUCATION	2,047,696,000.00	1,023,848,000			2,047,696,000.00	0%
51701000100	AGENCY FOR ADULT AND NON-FORMAL EDUCATION	-	-	500,000.00	500,000.00	(500,000.00)	
51701800100	BENUE STATE POLYTECHNIC, UGBOKOLO	68,000,000.00	34,000,000			68,000,000.00	0%
51705700100	AKAWE TORKULA COLLEGE OF ADVANCED AND PROFESSIONAL STUDIES, MAKURDI	301636080	150,818,040			301,636,080.00	0%
51701900100	COLLEGE OF EDUCATION, KATSINA-ALA	385,368,000.00	192,684,000			385,368,000.00	0%
51702100100	COLLEGE OF EDUCATION OJU	286,400,000	143,200,000			286,400,000.00	0%
51705600100	BENUE STATE SCHOLARSHIP BOARD	-	-			-	
51705400100	BENUE STATE TEACHING SERVICE BOARD	21,120,000	10,560,000			21,120,000.00	0%
51702100100	BENUE STATE UNIVERSITY (BSU), MAKURDI	250,000,000	125,000,000			250,000,000.00	0%

CODE	ADIMINSTRATIVE UNIT	2020 APPROVED CAPITAL EXPENDITURE	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
51700900100	BENUE STATE EXAMINATIONS BOARD	-	-			-	
51702100200	BENUE STATE UNIVERSITY COLLEGE OF HEALTH SCIENCES	147,141,427	73,570,713			147,141,426.50	0%
51700300100	BENUE STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	5,269,065,105	2,634,532,552			5,269,065,104.80	0%
52100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	1,915,040,000	957,520,000			1,915,040,000.00	0%
52110200100	HOSPITAL MANAGEMENT BOARD	280,000	140,000			280,000.00	0%
52102600100	BENUE STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)	398,160,000	199,080,000	1,205,500.00	1,941,550.00	396,218,450.00	0%
52102700100	BENUE STATE PRIMARY HEALTH CARE BOARD	1,238,181,200	619,090,600			1,238,181,200.00	0%
51700800100	BENUE STATE LIBRARY BOARD	-	-			-	
55100100100	BUREAU OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	87,720,000	43,860,000			87,720,000.00	0%
53905100200	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	1,014,209,319	507,104,660			1,014,209,319.00	0%
53905100100	BENUE STATE SPORTS COUNCIL	-	-			-	
51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	307,240,000	153,620,000			307,240,000.00	0%

CODE	ADMINISTRATIVE UNIT	2020 APPROVED CAPITAL EXPENDITURE	SECOND QUARTER TARGET	ACTUAL EXPENDITURE IN SECOND QUARTER (Q2)	TOTAL EXPENDITURE YEAR TO DATE	BALANCE	% BUDGET PERFORMANCE TO DATE
51305300102	BENUE STATE REHABILITATION BOARD, APR	51,200,000	25,600,000	1,000,000.00	1,000,000.00	50,200,000.00	2%
51705500100	BENUE STATE SCIENCE AND TECHNICAL EDUCATION BOARD	2,244,800	1,122,400			2,244,800.00	0%
51400100102	BENUE STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	-	-			-	
22800100100	MINISTRY OF ENERGY, SCIENCE AND TECHNOLOGY	936,000,000	468,000,000	3,000,000.00	3,000,000.00	933,000,000.00	0%
22000700500	DEBT MANAGEMENT OFFICE	30,600,000	15,300,000			30,600,000.00	0%
12500200400	PENSION TRANSITION MANAGEMENT AUTHORITY	13,736,000	6,868,000			13,736,000.00	0%
52100200100	BENUE STATE HEALTH INSURANCE AGENCY	-				-	
	BENUE STATE SPORTS MARKETING AND LOTTERY BOARD	-				-	

**Source: Office of Accountant General (Central Account), Benue State Planning Commission (Budget Department) and MDAs**

 29/07/2020

**Dr Aondowase Nyam MIDAN, MIPAN**

**Director, Budget**

**Benue State**