

31<sup>ST</sup> May, 2021


**The Hon. Speaker**

Benue State House of Assembly,  
Makurdi.

**SUBMISSION OF REPORT OF THE AUDITOR- GENERAL ON THE MONTHLY BUDGET EXECUTION  
REPORTS ON COVID- 19 OF BENUE STATE FOR THE QUARTER ENDED 31<sup>ST</sup> MARCH, 2021.**

In line with World Bank Assisted Fiscal Transparency Accountability and Sustainability Programme (SFTAS), to provide Fiscal Relief to States in response to COVID -19; I hereby submit one (1) copy of my report to the Benue State House of Assembly.

2. The Report contains Financial and Compliance Report on COVID-19 Budget Execution by Benue State Government.
3. We would like the Hon. Speaker to note that, this Report was submitted to us on the 10<sup>th</sup> of May, 2021. Accordingly, my submission of the Report hereby is timely and SFTAS compliant as relates to COVID -19.
4. Accept the assurances of my highest regard and esteem, please.



**Ekirigwe, A.O. CNA**  
Auditor-General,  
Benue State.



# GOVERNMENT OF BENUE STATE OF NIGERIA

OFFICE OF THE STATE AUDITOR GENERAL  
MAKURDI, BENUE STATE

All Communications should be addressed  
to the State Auditor General



**THE FOOD BASKET OF THE NATION**  
**P.M.B. 102064**  
**Makurdi**



## AUDIT CERTIFICATE

Our Ref No:.....

31<sup>th</sup> May, 2021

Date:.....

Benue State is eligible to receive performance-based grant financing from the Federal Government subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program to provide fiscal relief to States in response to COVID-19.

The monthly budget execution reports of the Government of Benue State of Nigeria January, 2021 to March, 2021 on the COVID-related funds had been submitted to me.

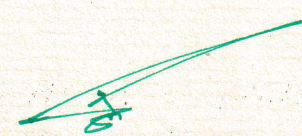
The reports have been audited by me in accordance with Section 125 Subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Section 5(1) of Benue State Audit Law of 1981.

In the course of the audit, I performed financial and compliance audit in accordance with International Standards on Auditing (ISAs) and International Standards of Supreme Audit Institutions ("ISSAIs").

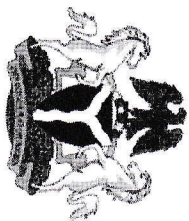
I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purpose of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, the published monthly reports on the COVID-19 budget implementation by Benue State, presents fairly and completely, in all material respects, expenditures incurred and funds received against the COVID-19 recovery Program by the State for the quarter ended March 31<sup>st</sup>, 2021 in line with International Public Sector Accounting Standards (IPSAS) and the applicable laws and regulations.

Office of the State Auditor- General,  
State Secretariat,  
P.M.B 102064,  
Makurdi- Benue State.

  
(EKIRIGWE, AMOS ODEGE, CNA)  
Auditor- General.  
Benue State.





# **BENUE STATE OF NIGERIA**

## **1<sup>ST</sup> QTR COVID-19 REPORT OF**

### **THE ACCOUNTANT-GENERAL**

*for the*

**PERIOD ENDED 31<sup>ST</sup> MARCH, 2021**

| BENUE STATE GOVERNMENT: COVID-19 BUDGET EXECUTION REPORT (REVENUE) FOR 1st Qtr, 2021 |      |                          |  |   |                                |
|--|------|--------------------------|--|---|--------------------------------|
| In Naira, unless stated otherwise  |      | REQUIRED                 | REQUIRED                               | REQUIRED                                  | REQUIRED                       |
| Expenditure Item   | Note | Original approved Budget | 2021 amended budget (COVID-responsive) | Actual COVID-responsive for 1st Qtr. 2021 | Cumulative Actual for the Year |
| 1. Opening Balance   |      |                          | 0                                      |   | 882,073,240                    |
| 2. State Gov't COVID Fund/ Aids and Grants/Donations                                 | 1    |                          |  | 18,237,200                                | 18,237,200                     |
| <b>Total</b>   |      |                          | -                                      | 18,237,200                                | 900,310,440                    |
|  |      |                          |  |   | -                              |

| BENUE STATE GOVERNMENT: COVID-19 BUDGET EXECUTION REPORT (EXPENDITURE) FOR 1st Qtr, 2021 |      |                      |                                |   |                            |
|--|------|----------------------|--------------------------------|---|----------------------------|
| Expenditures:  |      | REQUIRED             | REQUIRED                       | REQUIRED                                  | REQUIRED                   |
| Recurrent:   | Note | 2021 original budget | 2021 budget (COVID-responsive) | Actual COVID-responsive for 1st Qtr. 2021 | Cumulative Actual for year |
| Salaries and Wages   |      |                      |                                |   | -                          |
| Overhead costs   | 2    |                      | 1,624,240,896                  | 87,548,597                                | 87,548,597                 |
| Other Expenditures   |      |                      | -                              | -   | -                          |
| <b>Total Recurrent</b>   |      |                      | 1,624,240,896                  | 87,548,597                                | 87,548,597                 |
| Capital  | 2    |                      | 8,185,439,076                  | 496,096,660                               | 496,096,463                |
| <b>Grand Total</b>   |      |                      | 9,809,679,972                  | 583,645,257                               | 583,645,060                |
|  |      |                      |                                |   | 9,226,034,912              |

  
 Agwaza Iorkpiligh  
 Accountant-General, Benue State



**NOTE 1 MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION As at March, 2021 -Benue State**

| Economic Code      | Name   | Initial/Original Budget | 2020 Ammended/ Revised Budget | 2020 Final Budget   | 2021 Budget    | Actual at March, 2021 | Actual to Date,2021 | Budget Balance    | % Performance |
|--------------------|--|-------------------------|-------------------------------|---------------------|----------------|-----------------------|---------------------|-------------------|---------------|
| 13020301           | DOMESTIC GRANTS: Donations to support COVID-19 control and impact mitigation/transfer from CDF | 0                       | 1,250,000.00                  | 1,250,000.00        |                |                       | 18,237,200          | 18,237,200        | 1.5%          |
| <b>SUB-TOTAL I</b> | <b>SUB-TOTAL FOR REVENUE</b>   |                         | <b>1,250,000.00</b>           | <b>1,250,000.00</b> |                |                       | <b>18,237,200</b>   | <b>18,237,200</b> | <b>1.5%</b>   |
| <b>NOTE 2</b>      |  |                         |                               |                     |                |                       |                     |                   |               |
| 21010101           | SALARY   | 0                       | 7,553,071,214.08              | 7,553,071,214.08    |                |                       |                     | -                 | 0.0%          |
| 21020101           | NON REGULAR ALLOWANCES   | 0                       | 18,280,000.00                 | 18,280,000.00       | 726,600.00     |                       | 563,000.00          | 163,600           | 3.1%          |
| 21020201           | NHIS CONTRIBUTION  | 0                       | 162,000,000.00                | 162,000,000.00      | -              |                       |                     | -                 | 0.0%          |
| 21020202           | CONTRIBUTORY PENSION   | 0                       | 111,000,000.00                | 111,000,000.00      | -              |                       |                     | -                 | 0.0%          |
| 22010101           | GRATUITY   | 0                       | 3,000,000.00                  | 3,000,000.00        | -              |                       |                     | -                 | 0.0%          |
| 22010102           | PENSION  | 0                       | 2,000,000.00                  | 2,000,000.00        | -              |                       |                     | -                 | 0.0%          |
| 22010103           | DEATH BENEFITS   | 0                       | 1,000,000.00                  | 1,000,000.00        | -              |                       |                     | -                 | 0.0%          |
| 22020101           | LOCAL TRAVEL & TRANSPORT: TRAINING   | 0                       | 82,370,300.00                 | 82,370,300.00       | 58,662,660.00  | 66,000.00             | 132,000.00          | 58,530,660        | 0.2%          |
| 22020102           | LOCAL TRAVEL & TRANSPORT: OTHERS   | 0                       | 3,281,240.00                  | 3,281,240.00        | 21,753,872.00  |                       | 429,000.00          | 21,324,872        | 13.1%         |
| 22020103           | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING   | 0                       | 1,871,100.00                  | 1,871,100.00        | 1,871,100.00   |                       |                     | 1,871,100         | 0.0%          |
| 22020201           | ELECTRICITY CHARGES  | 0                       | 13,522,080.00                 | 13,522,080.00       | 46,121,175.00  | 15,396.00             | 15,396.00           | 46,105,779        | 0.1%          |
| 22020202           | TELEPHONE CHARGES  | 0                       | 776,193.00                    | 776,193.00          | 3,128,910.00   |                       |                     | 3,128,910         | 0.0%          |
| 22020203           | INTERNET ACCESS CHARGES  | 0                       | 2,913,641.20                  | 2,913,641.20        | 1,776,380.00   |                       |                     | 1,776,380         | 0.0%          |
| 22020204           | SATELLITE BROADCASTING ACCESS CHARGES  | 0                       | 165,000.00                    | 165,000.00          | 226,800.00     |                       |                     | 226,800           | 0.0%          |
| 22020205           | WATER RATES  | 0                       | 489,937.80                    | 489,937.80          | 509,978.00     |                       |                     | 509,978           | 0.0%          |
| 22020206           | SEWERAGE CHARGES   | 0                       | 1,948,797.00                  | 1,948,797.00        | 1,678,105.00   |                       |                     | 1,678,105         | 0.0%          |
| 22020210           | SOFTWARE CHARGES/ LICENSE RENEWAL  | 0                       | 1,266,705.00                  | 1,266,705.00        | 1,266,705.00   |                       |                     | 1,266,705         | 0.0%          |
| 22020301           | OFFICE STATIONERIES / COMPUTER CONSUMABLES   | 0                       | 4,880,910.00                  | 4,880,910.00        | 8,105,790.00   |                       | 4,994,700.00        | 3,111,090         | 102.3%        |
| 22020302           | BOOKS  | 0                       | 2,914,821.88                  | 2,914,821.88        | 13,458,600.00  |                       |                     | 13,458,600        | 0.0%          |
| 22020303           | NEWSPAPERS   | 0                       | 255,965.16                    | 255,965.16          | 938,200.00     |                       |                     | 938,200           | 0.0%          |
| 22020304           | MAGAZINES & PERIODICALS  | 0                       | 1,104,922.50                  | 1,104,922.50        | 4,010,000.00   |                       |                     | 4,010,000         | 0.0%          |
| 22020305           | PRINTING OF NON SECURITY DOCUMENTS   | 0                       | 5,385,450.00                  | 5,385,450.00        | 3,390,450.00   |                       | 17,000.00           | 3,373,450         | 0.3%          |
| 22020306           | PRINTING OF SECURITY DOCUMENTS   | 0                       | 2,938,617.00                  | 2,938,617.00        | 3,298,950.00   |                       |                     | 3,298,950         | 0.0%          |
| 22020307           | DRUGS/LABORATORY/MEDICAL SUPPLIES  | 0                       | 39,099,845.91                 | 39,099,845.91       | 132,429,230.00 |                       | 10,096,200.00       | 122,333,030       | 25.8%         |
| 22020308           | FIELD & CAMPING MATERIALS SUPPLIES   | 0                       | 668,250.00                    | 668,250.00          | 668,250.00     |                       |                     | 668,250           | 0.0%          |
| 22020309           | UNIFORMS & OTHER CLOTHING  | 0                       | 1,243,555.50                  | 1,243,555.50        | 2,078,556.00   |                       |                     | 2,078,556         | 0.0%          |
| 22020310           | TEACHING AIDS / INSTRUCTION MATERIALS  | 0                       | 703,039.50                    | 703,039.50          | 703,040.00     |                       |                     | 703,040           | 0.0%          |
| 22020311           | FOOD STUFF / CATERING MATERIALS SUPPLIES   | 0                       | 1,620,000.00                  | 1,620,000.00        | 1,620,000.00   |                       |                     | 1,620,000         | 0.0%          |
| 22020312           | PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS                         | 0                       | 499,950.00                    | 499,950.00          | 534,600.00     |                       |                     | 534,600           | 0.0%          |
| 22020401           | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT   | 0                       | 6,106,527.00                  | 6,106,527.00        | 8,863,470.00   | 175,000.00            | 518,500.00          | 8,344,970         | 8.5%          |
| 22020402           | MAINTENANCE OF OFFICE FURNITURE  | 0                       | 2,178,112.20                  | 2,178,112.20        | 739,620.00     |                       |                     | 739,620           | 0.0%          |
| 22020403           | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS  | 0                       | 5,894,220.00                  | 5,894,220.00        | 12,006,015.00  |                       |                     | 12,006,015        | 0.0%          |
| 22020404           | MAINTENANCE OF OFFICE / IT EQUIPMENTS  | 0                       | 5,147,664.30                  | 5,147,664.30        | 7,006,230.00   |                       | 12,400.00           | 6,993,830         | 0.2%          |
| 22020405           | MAINTENANCE OF PLANTS/GENERATORS   | 0                       | 4,393,950.00                  | 4,393,950.00        | 5,067,575.00   |                       | 7,000.00            | 5,060,575         | 0.2%          |
| 22020406           | OTHER MAINTENANCE SERVICES   | 0                       | 2,751,750.00                  | 2,751,750.00        | 1,331,190.00   | 13,500.00             | 13,500.00           | 1,317,690         | 0.5%          |
| 22020410           | MAINTENANCE OF STREET LIGHTINGS  | 0                       | 200,475.00                    | 200,475.00          | 1,000,000.00   |                       |                     | 1,000,000         | 0.0%          |
| 22020411           | MAINTENANCE OF COMMUNICATION EQUIPMENTS  | 0                       | 699,600.00                    | 699,600.00          | 5,686,500.00   |                       |                     | 5,686,500         | 0.0%          |
| 22020413           | MINOR ROAD MAINTENANCE   | 0                       | 668,250.00                    | 668,250.00          | 1,000,000.00   |                       |                     | 1,000,000         | 0.0%          |



|           |  |   |                  |                  |                  |            |               |               |      |
|-----------|--|---|------------------|------------------|------------------|------------|---------------|---------------|------|
| 23010122  | PURCHASE OF HEALTH / MEDICAL EQUIPMENT                       | 0 | 420,000,000.00   | 420,000,000.00   | 299,781,443.00   |            | 299,781,443   | 0.0%          |      |
| 23010129  | PURCHASE OF INDUSTRIAL EQUIPMENT                             | 0 | 393,000,000.00   | 393,000,000.00   | 129,928,000.00   |            | 129,928,000   | 0.0%          |      |
| 23020101  | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS                 | 0 | 409,963,501.00   | 409,963,501.00   | 161,850,501.00   |            | 52,247,823    | 26.7%         |      |
| 23020102  | CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS            | 0 | 162,000,000.00   | 162,000,000.00   | 207,727,273.00   |            | 207,727,273   | 0.0%          |      |
| 23020103  | CONSTRUCTION / PROVISION OF ELECTRICITY                      | 0 | 1,179,006,027.00 | 1,179,006,027.00 | 1,103,823,171.00 |            | 1,103,823,171 | 0.0%          |      |
| 23020105  | CONSTRUCTION / PROVISION OF WATER FACILITIES                 | 0 | 2,678,890,083.00 | 2,678,890,083.00 | 335,236,730.00   |            | 221,971,290   | 4.2%          |      |
| 23020106  | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES       | 0 | 2,679,284,480.00 | 2,679,284,480.00 | 850,041,020.00   |            | 576,812,675   | 10.2%         |      |
| 23020107  | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS                   | 0 | 269,100,000.00   | 269,100,000.00   | 76,768,074.00    |            | 76,768,074    | 0.0%          |      |
| 23020113  | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES          | 0 | 697,316,000.00   | 697,316,000.00   | 577,356,000.00   |            | 577,356,000   | 0.0%          |      |
| 23020114  | CONSTRUCTION / PROVISION OF ROADS                            | 0 | 3,687,644,661.00 | 3,687,644,661.00 | 2,325,780,267.00 |            | 2,325,780,267 | 0.0%          |      |
| 23020116  | CONSTRUCTION / PROVISION OF WATERWAYS                        | 0 | 1,361,086,200.00 | 1,361,086,200.00 | 18,086,200.00    |            | 18,086,200    | 0.0%          |      |
| 23020118  | CONSTRUCTION / PROVISION OF INFRASTRUCTURE                   | 0 | 882,407,620.00   | 882,407,620.00   | 461,937,620.00   |            | 461,937,620   | 0.0%          |      |
| 23020119  | CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES          | 0 | 94,590,000.00    | 94,590,000.00    | 3,090,000.00     |            | 3,090,000     | 0.0%          |      |
| 23020127  | CONSTRUCTION OF ICT INFRASTRUCTURES                          | 0 | 36,685,340.00    | 36,685,340.00    | 2,894,000.00     |            | 2,894,000     | 0.0%          |      |
| 23030101  | REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING             | 0 | 11,000,000.00    | 11,000,000.00    | -                |            | -             | 0.0%          |      |
| 23030105  | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES         | 0 | 222,000,000.00   | 222,000,000.00   | 172,625,580.00   |            | 172,625,580   | 0.0%          |      |
| 23030106  | REHABILITATION / REPAIRS - PUBLIC SCHOOLS                    | 0 | 9,000,000.00     | 9,000,000.00     | 9,000,000.00     |            | 9,000,000     | 0.0%          |      |
| 23030112  | REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES           | 0 | 8,480,000.00     | 8,480,000.00     | 12,720,000.00    |            | 12,720,000    | 0.0%          |      |
| 23030121  | REHABILITATION / REPAIRS OF OFFICE BUILDINGS                 | 0 | 48,500,000.00    | 48,500,000.00    | 77,500,000.00    |            | 77,500,000    | 0.0%          |      |
| 23050101  | RESEARCH AND DEVELOPMENT                                     | 0 | 274,176,900.00   | 274,176,900.00   | 507,065,600.00   |            | 507,065,600   | 0.0%          |      |
| 23050126  | GOVERNANCE AND INSTITUTIONAL REFORMS: RESEARCH & DEVELOPMENT | 0 | 55,161,000.00    | 55,161,000.00    | 72,151,000.00    |            | 72,151,000    | 0.0%          |      |
| SUB-TOTAL | SUB-TOTAL FOR EXPENDITURE                                    | - | 26,754,942,729   | 26,754,942,729   | 9,809,679,972    | 13,869,896 | 583,645,060   | 9,226,034,912 | 2.2% |

Source: Ministry of Health and Human resources

Overhead Cost  
Capital Expenditure  
Total

87,548,597  
490,096,449  
583,645,060

| NOTE 2 MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT- As at March, 2021, Benue State |  |                         |                               |                       |                      |                       |                    |                      |               |
|--|--|-------------------------|-------------------------------|-----------------------|----------------------|-----------------------|--------------------|----------------------|---------------|
| Sectoral Code  | Name   | Initial/Original Budget | 2020 Ammended/ Revised Budget | 2020 Final Budget     | 2021 Budget          | Actual at March, 2021 | Actual to Date.    | Budget Balance       | % Performance |
| 01   | ADMINISTRATION SECTOR  | 0                       | 388,825,000                   | 388,825,000           | 78,579,260           |                       | 3,359,000          | 75,220,260           | 0.9%          |
| 02   | ECONOMIC SECTPR  | 0                       | 11,379,823,822                | 11,379,823,822        | 5,765,278,813        |                       | 4,878,200          | 5,760,400,613        | 0.0%          |
| 03   | LAW AND JUSTICE  | 0                       | 50,000,000                    | 50,000,000            |                      |                       | -                  | -                    | 0.0%          |
| 05   | SOCIAL SECTOR  | 0                       | 14,936,293,907                | 14,936,293,907        | 3,965,821,899        | 13,869,896            | 575,407,860        | 3,390,414,039        | 3.9%          |
| <b>TOTAL 1</b>   | <b>FOR ALL SECTORS</b>   |                         | <b>26,754,942,729</b>         | <b>26,754,942,729</b> | <b>9,809,679,972</b> | <b>13,869,896</b>     | <b>583,645,060</b> | <b>9,226,034,912</b> | <b>2.2%</b>   |
| <b>Administrative Code</b>   |  |                         |                               |                       |                      |                       |                    |                      |               |
| 11100100100  | Government House Administration                                  | 0                       |                               |                       |                      |                       | 3,000,000          | 3,000,000            | #DIV/0!       |
| 11100500100  | Development Cooperation, Sustainable Goals(SDGs)                 | 0                       |                               |                       |                      |                       | 359,000            |                      |               |
| 12500100100  | Office of the Head of Service                                    | 0                       | 100,000,000                   | 100,000,000           |                      |                       |                    |                      | 0.0%          |
| 012300100100   | Ministry of Information and Orientation                          | 0                       | 123,825,000                   | 123,825,000           | 50,779,260           |                       |                    | 50,779,260           | 0.0%          |
| 011101300100   | Office of the Secretary to State Government (SSG)                | 0                       | 55,000,000                    | 55,000,000            | 27,500,000           |                       |                    | 27,500,000           | 0.0%          |
| 011100800100   | Benue State Emergency Management Agency (BESEMA)                 | 0                       | 110,000,000                   | 110,000,000           | 300,000              |                       |                    | 300,000              | 0.0%          |
| 021500100100   | Ministry of Agriculture and Natural Resources                    | 0                       | 2,132,072,000                 | 2,132,072,000         | 740,879,807          |                       |                    | 740,879,807          | 0.0%          |
| 021510200100   | Benue State Agriculture and Rural Development Authority (BNARDA) | 0                       | 265,876,000                   | 265,876,000           | 305,876,000          |                       |                    | 305,876,000          | 0.0%          |
| 022200100100   | Ministry of Industry, Trade and Investment                       | 0                       | 450,000,000                   | 450,000,000           | 400,000,000          |                       |                    | 400,000,000          | 0.0%          |
| 022000700100   | Office of the Accountant-General                                 |                         |                               |                       |                      |                       | 4,878,200          |                      |               |
| 023800100100   | Benue State Planning Commission                                  | 0                       | 25,000,000                    | 25,000,000            |                      |                       |                    | -                    | 0.0%          |
| 025200100100   | Ministry of Water Resources and Environment                      | 0                       | 4,252,000,000                 | 4,252,000,000         | 693,593,094          |                       |                    | 693,593,094          | 0.0%          |
| 025300200100   | Ministry of Rural Development and Cooperatives                   | 0                       | 4,154,875,822                 | 4,154,875,822         | 3,524,929,912        |                       |                    | 3,524,929,912        | 0.0%          |
| 022800100100   | Ministry of Energy, Science and Technology                       | 0                       | 100,000,000                   | 100,000,000           | 100,000,000          |                       |                    | 100,000,000          | 0.0%          |
| 031800400100   | Ministry of Justice  | 0                       | 50,000,000                    | 50,000,000            |                      |                       |                    | -                    | 0.0%          |
| 051700100100   | Ministry of Education  | 0                       | 150,000,000                   | 150,000,000           | 100,000,000          |                       | 10,000,000         | 90,000,000           | 6.7%          |
| 052100100100   | Ministry of Health and Human Services                            | 0                       | 5,914,773,310                 | 5,914,773,310         | 3,043,121,976        | 13,869,896            | 565,407,860        | 2,477,714,116        | 9.6%          |
| 052110200100   | Hospital Management Board  | 0                       | 2,993,608,494                 | 2,993,608,494         | 20,507,088           |                       |                    | 20,507,088           | 0.0%          |
| 052102600100   | Benue State University Teaching Hospital (BSUTH)                 | 0                       | 2,560,506,317                 | 2,560,506,317         | 595,049,848          |                       |                    | 595,049,848          | 0.0%          |
| 052102700100   | Benue State Primary Health Care Board                            | 0                       | 2,647,688,886                 | 2,647,688,886         | 97,480,187           |                       |                    | 97,480,187           | 0.0%          |
| 051400100100   | Ministry of Women Affairs and Social Development                 | 0                       | 426,716,900                   | 426,716,900           | 109,662,800          |                       |                    | 109,662,800          | 0.0%          |
| 052100200100   | Benue State Health Insurance Agency                              | 0                       | 243,000,000                   | 243,000,000           |                      |                       |                    | -                    | 0.0%          |
| <b>TOTAL 2</b>   | <b>TOTAL FOR ALL MDAs</b>  |                         | <b>26,754,942,729</b>         | <b>26,754,942,729</b> | <b>9,809,679,972</b> | <b>13,869,896</b>     | <b>583,645,060</b> | <b>9,231,272,112</b> | <b>2.2%</b>   |



| NOTE 3<br>MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT As at March, 2021- Benue State |                                 |                         |                               |                       |                      |                       |                     |                      |               |
|--|---------------------------------|-------------------------|-------------------------------|-----------------------|----------------------|-----------------------|---------------------|----------------------|---------------|
| Sectoral Code  | Name                            | Initial/Original Budget | 2020 Ammended/ Revised Budget | 2020 Final Budget     | 2021 Budget          | Actual at March, 2021 | Actual to Date 2021 | Budget Balance       | % Performance |
| 701  | General Public Service          | 0                       | 10,375,371,294                | 10,375,371,294        | 1,782,685,894        |                       | 359,000             | 1,782,326,894        | 0.00%         |
| 703  | Public Order and Safety         | 0                       | 50,000,000                    | 50,000,000            | -                    |                       |                     | -                    | 0.00%         |
| 704  | Economic Affairs                | 0                       | 8,305,742,012                 | 8,305,742,012         | 5,037,694,349        |                       | 4,878,200           | 5,032,816,149        | 0.06%         |
| 705  | Environmental Protection        | 0                       | 160,586,200                   | 160,586,200           | 161,086,200          |                       |                     | 161,086,200          | 0.00%         |
| 706  | Housing and Community Amenities | 0                       | 3,755,377,323                 | 3,755,377,323         | 1,049,440,797        |                       |                     | 1,049,440,797        | 0.00%         |
| 707  | Health                          | 0                       | 3,857,117,180                 | 3,857,117,180         | 1,738,846,731        | 13,869,896            | 568,407,860         | 1,170,438,871        | 14.74%        |
| 708  | Recreation,Culture and Religion | 0                       | 43,390,000                    | 43,390,000            | 3,090,000            |                       |                     | 3,090,000            | 0.00%         |
| 709  | Education                       | 0                       | 150,000,000                   | 150,000,000           | -                    |                       | 10,000,000          | 10,000,000           | 6.67%         |
| 710  | Social Protection               | 0                       | 57,358,720                    | 57,358,720            | 36,836,000           |                       |                     | 36,836,000           | 0.00%         |
|  | <b>Total</b>                    |                         | <b>26,754,942,729</b>         | <b>26,754,942,729</b> | <b>9,809,679,972</b> | <b>13,869,896</b>     | <b>583,645,060</b>  | <b>9,226,034,912</b> | <b>2.18%</b>  |

Source: Ministry of Health and Human resources