



BENUE STATE GOVERNMENT OF NIGERIA

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# BUDGET PERFORMANCE REPORT

27TH JULY, 2021

STANDARD TEXT (AS REQUIRED)

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# 1 Summary of Performance

## 1.A Introduction

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

This report includes, the approved budget appropriation for the year **2021** against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q2, attributed to each organizational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

The core economic classifications refer to:

- Personnel – Economic Sub-Account Type 21, **and Economic Account Class 2201**
- Overheads - Economic Account Class 2202
- Capital - Economic Sub-Account Type **23 / 32**
- Others - Economic Account Classes 2203-2206

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

**1.B Revenue Performance** for the 2<sup>nd</sup> quarter is encouraging but would have been more on the side of internally generated revenue if not for the insecurity in the State that has put some businesses off in part of the state most hit. FAAC and other Federal Allocation elements dwindled in the 2<sup>nd</sup> Quarter with no grants and/or aid and loans.

**1.C Recurrent Expenditure Performance** improved in the 2<sup>nd</sup> quarter. Though with some over expenditure. About 4 MDAs had their expenditure slightly over 50% and 6 MDAs over 60%. Most of these MDAs are in the Social Sector and particularly under the Education Sub-Sector which could point to why the over expenditure occurred. From their submissions, expenditures like Local Travel & Transport: Training & Others (for supervisors, invigilators, examiners), Printing of non-security and security documents (for examinations at the primary, secondary and tertiary levels) in the State just to mention a few.

**1.D Capital Expenditure Performance** for the 2<sup>nd</sup> quarter is still very low. This could be due to paucity of funds, insecurity & the rains. There is hope that this will improve in the 3<sup>rd</sup> and 4<sup>th</sup> quarters.

## 1.E Conclusions

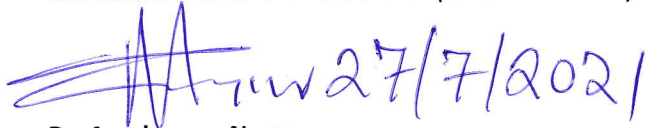
The Second Quarter Budget Performance Report (BPR) has been populated with data available for the second quarter from Public Sector Entities (PSEs)/MDAs. So many of the data/returns from the PSEs were up to May 2021 and some few up to June, 2021. Some few observations though:

Benue State Emergency Management Agency (BENSEMA) exceeded its 2021 Budget provisions in the early months of the 2<sup>nd</sup> quarter because of insecurity. The consistent and persistent attacks from the Fulani Herdsmen and the recent brutal/fatal attack or Military invasion in Konshisha LGA. These attacks unabatedly have caused thousands to be homeless/displaced which has caused a surge in all IDP camps in Benue State to be over-crowded with displaced/vulnerable Benue indigenes and non-indigenes.

This (insecurity) unfortunate situation has also resulted in the serious over-expenditure of BENSEMA 2021 Budget provisions as the agency is over-burdened with the responsibility of catering for the

displaced/vulnerable people through intervention funds from His Excellency, The Executive Governor of Benue State to alleviate the plight of the IDPs at the various camps.

Benue State is in the process of a Supplementary Budget which will capture the over-expenditure of BESEMA and others and for the rest of the quarters of fiscal year 2021.

A handwritten signature in blue ink, appearing to read 'A. Nyam', followed by the date '27/7/2021'.

**Dr. Aondowase Nyam**

*Director of Budget*

## 2 Budget Reports

### 2.A Summary

Table 1: Budget Summary

**Benue State Government 2021 Q2 Budget Performance Report - Summary**

Item	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>Opening Balance</b>	-	-	-		-
<b>Recurrent Revenue</b>	<b>80,303,008,609.66</b>	<b>19,473,020,211.31</b>	<b>38,236,493,817.21</b>	<b>47.6%</b>	<b>42,066,514,792.45</b>
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	60,541,397,158.28	15,601,142,220.38	29,824,399,445.47	49.3%	30,716,997,712.81
12 - INDEPENDENT REVENUE	19,761,611,451.38	3,871,877,990.93	8,412,094,371.74	42.6%	11,349,517,079.64
<b>Recurrent Expenditure</b>	<b>90,843,302,568.88</b>	<b>17,783,298,872.88</b>	<b>33,012,903,728.84</b>	<b>36.3%</b>	<b>57,830,398,840.04</b>
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	49,383,924,249.51	8,701,945,636.94	18,304,908,427.93	37.1%	31,079,015,821.58
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	41,459,378,319.37	9,081,353,235.94	14,707,995,300.91	35.5%	26,751,383,018.46
Breakdown of Other Recurrent Costs					
2202 - OVERHEAD COST	28,808,398,505.37	5,745,329,542.48	8,183,178,222.70	28.4%	20,625,220,282.67
OTHER RECURRENT (2203-2208)	12,650,979,814.00	3,336,023,693.46	6,524,817,078.21	51.6%	6,126,162,735.79
<b>Transfer to Capital Account</b>	<b>- 10,540,293,959.22</b>	<b>1,689,721,338.43</b>	<b>5,223,590,088.37</b>	<b>-49.6%</b>	<b>- 15,763,884,047.59</b>
<b>Capital Receipts</b>	<b>54,098,460,407.49</b>	<b>1,237,003,417.97</b>	<b>2,887,876,580.70</b>	<b>5.3%</b>	<b>51,210,583,826.79</b>
13 - AID AND GRANTS	21,190,769,443.57	631,216,419.30	2,041,981,944.09	9.6%	19,148,787,499.48
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	32,907,690,963.92	605,786,998.67	845,894,636.61	2.6%	32,061,796,327.31
<b>23 - CAPITAL EXPENDITURE</b>	<b>43,531,463,742.35</b>	<b>564,452,561.16</b>	<b>2,627,382,351.72</b>	<b>6.0%</b>	<b>40,904,081,390.63</b>
<b>Total Revenue (including OB)</b>	<b>134,401,469,017.16</b>	<b>20,710,023,629.28</b>	<b>41,124,370,397.91</b>	<b>30.6%</b>	<b>93,277,098,619.25</b>
<b>Total Expenditure</b>	<b>134,374,766,311.23</b>	<b>18,347,751,434.04</b>	<b>35,640,286,080.56</b>	<b>26.5%</b>	<b>98,734,480,230.67</b>
<b>Closing Balance</b>	<b>26,702,705.93</b>	<b>2,362,272,195.24</b>	<b>5,484,084,317.35</b>	<b>20537.6%</b>	<b>- 5,457,381,611.42</b>

## 2.B Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Benue State Government Budget Performance Report 2021 Q2 - Total Revenue by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Revenue</b>	<b>134,401,469,017.16</b>	<b>20,710,023,629.28</b>	<b>41,124,370,397.91</b>	<b>30.6%</b>	<b>93,277,098,619.25</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR:</b>	<b>598,070,058.94</b>	<b>6,709,860.00</b>	<b>9,444,355.00</b>	<b>1.6%</b>	<b>588,625,703.94</b>
<b>011100000000</b>	<b>Government House Administration</b>	<b>72,560,218.00</b>	<b>493,500.00</b>	<b>962,900.00</b>	<b>1.3%</b>	<b>71,597,318.00</b>
011101000100	Public Procurement Commission	60,400,000.00	-	-	0.0%	60,400,000.00
011102100200	Liaison Office Lagos	900,000.00	281,850.00	488,700.00	54.3%	411,300.00
011102100300	Liaison Office Kaduna	200,000.00	84,600.00	137,150.00	68.6%	62,850.00
011102100400	Liaison Office Abuja/Lodge	500,000.00	127,050.00	301,050.00	60.2%	198,950.00
011103300100	Benue State Aids Control Agency (BENSACA)	10,000,000.00	-	-	0.0%	10,000,000.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	560,218.00	-	36,000.00	6.4%	524,218.00
<b>012300000000</b>	<b>Ministry of Information,Culture and Tourism</b>	<b>28,170,000.00</b>	<b>5,950,610.00</b>	<b>8,034,255.00</b>	<b>28.5%</b>	<b>20,135,745.00</b>
012300100100	Ministry of Information,Culture and Tourism	11,210,000.00	404,200.00	664,150.00	5.9%	10,545,850.00
012300400100	Radio Benue Corporation	15,000,000.00	3,370,200.00	5,110,200.00	34.1%	9,889,800.00
012301300100	Benue Printing and Publishing Corporation (BPPC)	1,360,000.00	2,176,210.00	2,244,905.00	165.1%	- 884,905.00
012305500100	Government Printing Department	600,000.00	-	15,000.00	2.5%	585,000.00
<b>012400000000</b>	<b>Bureau of Internal Affairs and Special Services (BIASS)</b>	<b>150,500,000.00</b>	<b>125,750.00</b>	<b>222,200.00</b>	<b>0.1%</b>	<b>150,277,800.00</b>
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	150,500,000.00	125,750.00	222,200.00	0.1%	150,277,800.00
<b>012500000000</b>	<b>Office of the Head of Service (HOS)</b>	<b>47,659,840.94</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>47,659,840.94</b>
012500100500	Bureau of Service Welfare	40,909,840.94	-	-	0.0%	40,909,840.94
012500500100	Bureau of Manpower Development and Training	6,750,000.00	-	-	0.0%	6,750,000.00
<b>014000000000</b>	<b>Auditor General</b>	<b>180,000.00</b>	<b>140,000.00</b>	<b>225,000.00</b>	<b>125.0%</b>	<b>- 45,000.00</b>
014000100100	Office of the Auditor-General of the State	150,000.00	120,000.00	185,000.00	123.3%	- 35,000.00
014000200100	Local Government Audit Department	30,000.00	20,000.00	40,000.00	133.3%	- 10,000.00
<b>014700000000</b>	<b>Benue State Civil Service Commission</b>	<b>297,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>297,000,000.00</b>
014700100200	Local Government Service Commission	297,000,000.00	-	-	0.0%	297,000,000.00
<b>014800000000</b>	<b>Benue State Independent Electoral Commission (BSIEC)</b>	<b>2,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,000,000.00</b>
014800100100	Benue State Independent Electoral Commission (BSIEC)	2,000,000.00	-	-	0.0%	2,000,000.00
<b>020000000000</b>	<b>ECONOMIC SECTOR:</b>	<b>104,104,937,714.31</b>	<b>17,727,514,278.23</b>	<b>35,648,033,517.02</b>	<b>34.2%</b>	<b>68,456,904,197.29</b>
<b>021500000000</b>	<b>Ministry of Agriculture and Natural Resources</b>	<b>1,058,000,269.00</b>	<b>47,908,932.87</b>	<b>131,299,303.29</b>	<b>12.4%</b>	<b>926,700,965.71</b>
021500100100	Ministry of Agriculture and Natural Resources	216,301,306.00	42,258,723.03	90,974,085.95	42.1%	125,327,220.05
021502100100	Akperan Orshi Polytechnic, Yandev.	74,861,903.00	5,650,209.84	40,325,217.34	53.9%	34,536,685.66
021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)	766,837,060.00	-	-	0.0%	766,837,060.00
<b>022000000000</b>	<b>Ministry of Finance</b>	<b>101,131,788,633.21</b>	<b>17,570,432,481.10</b>	<b>35,308,602,099.25</b>	<b>34.9%</b>	<b>65,823,186,533.96</b>
022000100100	Ministry of Finance	2,270,500,000.00	3,414,724.55	1,018,688,841.31	44.9%	1,251,811,158.69
022000700100	Office of the Accountant-General	86,288,586,630.21	15,538,740,878.68	29,651,629,745.28	34.4%	56,636,956,884.93
022000800100	Benue State Internal Revenue Service (BIRS)	12,572,702,003.00	2,028,276,877.87	4,638,283,512.66	36.9%	7,934,418,490.34
<b>022200000000</b>	<b>Ministry of Industry, Trade and Investment</b>	<b>228,765,938.00</b>	<b>39,277,605.00</b>	<b>61,745,550.03</b>	<b>27.0%</b>	<b>167,020,387.97</b>
022200100100	Ministry of Industry, Trade and Investment	228,765,938.00	39,277,605.00	61,745,550.03	27.0%	167,020,387.97
<b>022800000000</b>	<b>Ministry of Energy ,Science and Technology</b>	<b>76,763,098.00</b>	<b>2,930,200.00</b>	<b>6,009,700.00</b>	<b>7.8%</b>	<b>70,753,398.00</b>
022800100100	Ministry of Energy ,Science and Technology	69,979,496.00	2,930,200.00	6,009,700.00	8.6%	63,969,796.00
022800100300	Business and Engineering Skills Training (BEST) Centre	6,783,602.00	-	-	0.0%	6,783,602.00
<b>023400000000</b>	<b>Ministry of Works, Transport and Energy</b>	<b>101,714,827.00</b>	<b>202,500.00</b>	<b>409,450.00</b>	<b>0.4%</b>	<b>101,305,377.00</b>
023400100100	Ministry of Works, Transport and Energy	101,714,827.00	202,500.00	409,450.00	0.4%	101,305,377.00

<b>02360000000</b>	<b>Benue State Council For Arts and Culture</b>	<b>5,000,000.00</b>	<b>110,000.00</b>	<b>200,000.00</b>	<b>4.0%</b>	<b>4,800,000.00</b>
023600400100	Benue State Council For Arts and Culture	5,000,000.00	110,000.00	200,000.00	4.0%	4,800,000.00
<b>02380000000</b>	<b>Benue State Planning Commission</b>	<b>884,042,234.83</b>	<b>-</b>	<b>10,000,000.00</b>	<b>1.1%</b>	<b>874,042,234.83</b>
023800100100	Benue State Planning Commission	884,042,234.83	-	10,000,000.00	1.1%	874,042,234.83
<b>02520000000</b>	<b>Ministry of Water Resources and Environment</b>	<b>325,232,235.00</b>	<b>33,543,700.02</b>	<b>65,638,552.79</b>	<b>20.2%</b>	<b>259,593,682.21</b>
025200100100	Ministry of Water Resources and Environment	85,570,000.00	16,571,500.00	27,036,350.00	31.6%	58,533,650.00
025210200100	Benue State Water Board	58,707,960.00	12,544,100.00	26,331,412.00	44.9%	32,376,548.00
025210300100	Benue State Rural Water Supply and Sanitation Agency	161,265,375.00	-	714,640.00	0.4%	160,550,735.00
025210400100	Benue State Environmental Sanitation Authority	19,688,900.00	4,428,100.02	11,556,150.79	58.7%	8,132,749.21
<b>02530000000</b>	<b>Ministry of Housing and Urban Development</b>	<b>82,139,311.27</b>	<b>23,094,840.00</b>	<b>37,124,710.00</b>	<b>45.2%</b>	<b>45,014,601.27</b>
025300200100	Ministry of Rural Development and Cooperatives	5,139,311.27	955,000.00	1,292,350.00	25.1%	3,846,961.27
025305600100	Benue State Urban Development Board	77,000,000.00	22,139,840.00	35,832,360.00	46.5%	41,167,640.00
<b>02600000000</b>	<b>Ministry of Lands, Survey and Solid Minerals</b>	<b>211,491,168.00</b>	<b>10,014,019.24</b>	<b>27,004,151.66</b>	<b>12.8%</b>	<b>184,487,016.34</b>
026000100100	Ministry of Lands, Survey and Solid Minerals	211,491,168.00	10,014,019.24	27,004,151.66	12.8%	184,487,016.34
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR:</b>	<b>90,165,999.00</b>	<b>18,944,015.00</b>	<b>30,074,388.45</b>	<b>33.4%</b>	<b>60,091,610.55</b>
<b>03180000000</b>	<b>Ministry of Justice</b>	<b>90,165,999.00</b>	<b>18,944,015.00</b>	<b>30,074,388.45</b>	<b>33.4%</b>	<b>60,091,610.55</b>
031800400100	Ministry of Justice	7,100,000.00	774,060.00	1,706,884.00	24.0%	5,393,116.00
031800700100	High Court of Justice	76,000,000.00	14,949,880.00	24,247,314.55	31.9%	51,752,685.45
031801100100	Customary Court of Appeal	7,065,999.00	3,220,075.00	4,120,189.90	58.3%	2,945,809.10
<b>05000000000</b>	<b>SOCIAL SECTOR:</b>	<b>29,608,295,244.91</b>	<b>2,956,855,476.05</b>	<b>5,436,818,137.44</b>	<b>18.4%</b>	<b>24,171,477,107.47</b>
<b>05130000000</b>	<b>Benue State Sports Marketing and Lottery Board</b>	<b>113,500,000.00</b>	<b>595,000.00</b>	<b>875,000.00</b>	<b>0.8%</b>	<b>112,625,000.00</b>
051300200100	Benue State Sports Marketing and Lottery Board	113,500,000.00	595,000.00	875,000.00	0.8%	112,625,000.00
<b>05140000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>3,879,068,900.00</b>	<b>200,395,543.00</b>	<b>200,947,043.04</b>	<b>5.2%</b>	<b>3,678,121,856.96</b>
051400100100	Ministry of Women Affairs and Social Development	16,000,000.00	727,000.00	1,278,500.04	8.0%	14,721,499.96
051400100200	Benue State Community and Social Development Agency	3,863,068,900.00	199,668,543.00	199,668,543.00	5.2%	3,663,400,357.00
<b>05170000000</b>	<b>Ministry of Education</b>	<b>10,013,469,574.71</b>	<b>2,047,450,190.58</b>	<b>4,142,840,398.87</b>	<b>41.4%</b>	<b>5,870,629,175.84</b>
051700100100	Ministry of Education	691,862,453.00	12,169,912.05	21,701,912.05	3.1%	670,160,540.95
051700300100	Benue State Universal Basic Education Board (SUBEB)	4,151,981,642.00	112,738,808.17	603,277,498.55	14.5%	3,548,704,143.45
051700800100	Benue State Library Board	1,100,500.00	60,800.00	110,800.00	10.1%	989,700.00
051700900100	Benue State Examinations Board	438,015,000.00	105,137,021.22	335,331,021.22	76.6%	102,683,978.78
051701800100	Benue State Polytechnic, Ugbokolo	1,020,301,084.74	466,823,695.14	605,578,420.71	59.4%	414,722,664.03
051701900100	College of Education, Katsina-Ala	1,136,674,520.00	59,799,800.00	265,010,900.00	23.3%	871,663,620.00
051702100100	College of Education Oju	464,079,398.00	35,860,550.00	55,998,100.00	12.1%	408,081,298.00
051702100300	Benue State University (BSU), Makurdi	1,832,185,098.00	1,241,182,430.00	2,147,655,643.21	117.2%	315,470,545.21
051702100200	Benue State University College of Health Sciences	126,346,210.00	9,523,980.00	69,229,165.00	54.8%	57,117,045.00
051705400100	Benue State Teaching Service Board	91,755,000.00	3,182,656.00	35,033,250.13	38.2%	56,721,749.87
051705600100	Benue State Scholarship Board	3,000,000.00	-	-	0.0%	3,000,000.00
051705700100	Akawe Torkula Polytechnic, Makurdi	56,168,668.97	970,538.00	3,913,688.00	7.0%	52,254,980.97
<b>05210000000</b>	<b>Ministry of Health and Human Services</b>	<b>15,274,328,293.20</b>	<b>662,969,847.47</b>	<b>978,980,191.59</b>	<b>6.4%</b>	<b>14,295,348,101.61</b>
052100100100	Ministry of Health and Human Services	5,521,743,833.00	19,203,250.00	34,942,301.00	0.6%	5,486,801,532.00
052102600100	Benue State University Teaching Hospital (BSUTH)	3,860,805,594.65	565,561,231.00	768,296,178.00	19.9%	3,092,509,416.65
052102700100	Benue State Primary Health Care Board	5,607,078,865.55	-	-	0.0%	5,607,078,865.55
052110200100	Hospital Management Board	284,700,000.00	78,205,366.47	175,741,712.59	61.7%	108,958,287.41
<b>05390000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>12,928,477.00</b>	<b>26,000.00</b>	<b>116,000.00</b>	<b>0.9%</b>	<b>12,812,477.00</b>
053905100200	Ministry of Youth and Sports Development	12,464,000.00	26,000.00	116,000.00	0.9%	12,348,000.00
053905100100	Benue State Sports Council	464,477.00	-	-	0.0%	464,477.00
<b>05510000000</b>	<b>Bureau of Local Government and Chieftaincy Affairs</b>	<b>315,000,000.00</b>	<b>45,418,895.00</b>	<b>113,059,503.94</b>	<b>35.9%</b>	<b>201,940,496.06</b>
055100100100	Bureau of Local Government and Chieftaincy Affairs	315,000,000.00	45,418,895.00	113,059,503.94	35.9%	201,940,496.06

## 2.C Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Benue State Government Budget Performance Report 2021 Q2 - Total Revenue by Economic Classification

Code	Economic	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>1</b>	<b>REVENUE</b>	<b>134,401,469,017.16</b>	<b>20,710,023,629.28</b>	<b>41,124,370,397.91</b>	<b>30.6%</b>	<b>93,277,098,619.25</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>60,541,397,158.28</b>	<b>15,601,142,220.38</b>	<b>29,824,399,445.47</b>	<b>49.3%</b>	<b>30,716,997,712.81</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>60,541,397,158.28</b>	<b>15,601,142,220.38</b>	<b>29,824,399,445.47</b>	<b>49.3%</b>	<b>30,716,997,712.81</b>
<b>110101</b>	<b>STATUTORY ALLOCATION (FAAC)</b>	<b>45,743,250,468.28</b>	<b>9,732,780,184.59</b>	<b>18,660,074,663.97</b>	<b>40.8%</b>	<b>27,083,175,804.31</b>
11010101	STATUTORY ALLOCATION	45,743,250,468.28	9,732,780,184.59	18,660,074,663.97	40.8%	27,083,175,804.31
<b>110102</b>	<b>VALUE ADDED TAX ALLOCATION</b>	<b>13,798,146,690.00</b>	<b>5,868,362,035.79</b>	<b>11,164,324,781.50</b>	<b>80.9%</b>	<b>2,633,821,908.50</b>
11010201	SHARE OF VAT	13,798,146,690.00	5,868,362,035.79	11,164,324,781.50	80.9%	2,633,821,908.50
<b>110103</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>	<b>1,000,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000,000.00</b>
11010301	EXCESS CRUDE	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>19,761,611,451.38</b>	<b>3,871,877,990.93</b>	<b>8,412,094,371.74</b>	<b>42.6%</b>	<b>11,349,517,079.64</b>
<b>1201</b>	<b>DIRECT TAX REVENUE</b>	<b>13,011,500,215.00</b>	<b>2,002,036,757.55</b>	<b>4,729,367,584.17</b>	<b>36.3%</b>	<b>8,282,132,630.83</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>13,011,500,215.00</b>	<b>2,002,036,757.55</b>	<b>4,729,367,584.17</b>	<b>36.3%</b>	<b>8,282,132,630.83</b>
12010101	PERSONAL TAXES	12,247,198,212.00	1,581,369,493.49	3,940,573,468.52	32.2%	8,306,624,743.48
12010104	STAMP DUTY	12,100,000.00	3,486,260.00	7,365,435.00	60.9%	4,734,565.00
12010106	DEVELOPMENT TAX/LEVY	25,000,000.00	6,968,310.55	11,337,139.55	45.3%	13,662,860.45
12010107	CAPITAL GAIN TAX	3,921,525.00	-	-	0.0%	3,921,525.00
12010108	LIVESTOCK TAX	125,000,000.00	3,551,850.00	5,977,030.07	4.8%	119,022,969.93
12010109	OTHER SERVICE TAXES	598,280,478.00	406,660,843.51	764,114,511.03	127.7%	-
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>6,750,111,236.38</b>	<b>1,869,841,233.38</b>	<b>3,682,726,787.57</b>	<b>54.6%</b>	<b>3,067,384,448.81</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>382,466,697.00</b>	<b>37,497,493.00</b>	<b>77,410,002.88</b>	<b>20.2%</b>	<b>305,056,694.12</b>
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	364,000.00	26,000.00	116,000.00	31.9%	248,000.00
12020112	BRICKMAKING, etc LICENSE	672,261.00	-	-	0.0%	672,261.00
12020113	CART LICENSES	25,000,000.00	989,100.00	2,295,300.00	9.2%	22,704,700.00
12020115	CATTLE DEALER LICENSES	250,000.00	-	-	0.0%	250,000.00
12020116	DRIED FISH & MEAT LICENSES	200,000.00	785,000.00	1,429,000.00	714.5%	-
12020118	PET (DOG) LICENSES	200,000.00	-	9,000.00	4.5%	191,000.00
12020119	FISHING PERMITS	200,000.00	-	-	0.0%	200,000.00
12020121	HUNTING PERMITS	250,000.00	-	-	0.0%	250,000.00
12020122	PRODUCE BUYING LICENSES	1,160,000.00	3,383,000.00	7,748,500.00	668.0%	-
12020127	BOREHOLE DRILLING LICENSES	50,000,000.00	-	-	0.0%	50,000,000.00
12020131	MOTOR VEHICLE LICENSES	81,000,000.00	14,090,343.00	31,771,202.88	39.2%	49,228,797.12
12020132	DRIVERS' LICENSES	30,000,000.00	13,121,750.00	22,004,000.00	73.3%	7,996,000.00
12020134	PRIVATE SCHOOLS LICENSES	183,750,000.00	950,000.00	2,097,000.00	1.1%	181,653,000.00
12020135	HEALTH FACILITIES LICENSES	4,000,000.00	2,122,500.00	5,730,000.00	143.3%	-
12020136	TRADE PERMIT LICENSES	3,120,436.00	2,029,800.00	4,210,000.00	134.9%	-
12020138	TRADITIONAL MEDICINE PRACTITIONERS	2,000,000.00	-	-	0.0%	2,000,000.00
12020140	LOTTERY PERMIT LICENSES FOR LOTTERY ACTIVITIES	300,000.00	-	-	0.0%	300,000.00



<b>120204</b>	<b>FEES - GENERAL</b>	<b>4,772,973,293.86</b>	<b>1,643,020,199.80</b>	<b>3,207,481,340.76</b>	<b>67.2%</b>	<b>1,565,491,953.10</b>
12020401	COURT FEES	4,500,000.00	726,440.00	7,651,176.55	170.0%	3,151,176.55
12020404	TRADE UNION FEES	960,661.00	-	-	0.0%	960,661.00
12020409	WEIGHTS & MEASURE FEES	1,000,000.00	-	-	0.0%	1,000,000.00
12020412	RESEARCH TESTING FEES	700,000.00	-	160,000.00	22.9%	540,000.00
12020415	TRADE TESTING FEES	20,000.00	-	-	0.0%	20,000.00
12020417	CONTRACTOR REGISTRATION FEES	12,040,653.00	330,000.00	1,015,000.00	8.4%	11,025,653.00
12020418	MARRIAGE/ DIVORCE FEES	1,050,000.00	237,000.00	459,000.00	43.7%	591,000.00
12020424	ACCREDITATION FEES	5,000,000.00	-	-	0.0%	5,000,000.00
12020425	DISINFECTION OF PRODUCE FEES	2,000,000.00	4,728,976.01	10,347,985.50	517.4%	8,347,985.50
12020426	COURT SUMMONS FEES	10,000,000.00	641,500.00	2,087,315.00	20.9%	7,912,685.00
12020427	TENDER FEES	100,500,000.00	3,273,724.55	23,255,841.31	23.1%	77,244,158.69
12020428	FIRE SAFETY CERTIFICATE FEES	150,000,000.00	-	-	0.0%	150,000,000.00
12020430	PROFESSIONAL REGISTRATION FEES	15,380,000.00	5,808,900.00	12,050,750.00	78.4%	3,329,250.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	2,010,000.00	-	200,000.00	10.0%	1,810,000.00
12020436	BILL BOARD ADVERTISEMENT FEES	6,900,000.00	314,400.00	626,750.00	9.1%	6,273,250.00
12020437	DEEDS REGISTRATION FEES	1,420,436.00	380,000.00	1,370,000.00	96.4%	50,436.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	73,101,687.00	2,866,421.12	7,048,519.30	9.6%	66,053,167.70
12020439	AGENCY FEES	20,000,000.00	490,000.00	1,157,500.00	5.8%	18,842,500.00
12020440	MEDICAL CONSULTANCY FEES	61,928,283.00	25,959,456.47	50,779,068.79	82.0%	11,149,214.21
12020441	LABORATORY FEES	50,000.00	-	-	0.0%	50,000.00
12020442	ASSOCIATION FEES	8,114,311.27	1,243,000.00	1,853,350.00	22.8%	6,260,961.27
12020444	BURIAL FEES	110,200.00	-	-	0.0%	110,200.00
12020445	CHANGE OF OWNERSHIP FEES	33,403,267.00	1,290,955.00	2,645,830.00	7.9%	30,757,437.00
12020446	AGRICULTURAL/VETINARY SERVICES FEES	3,861,306.00	960,000.00	1,878,000.00	48.6%	1,983,306.00
12020447	LAND USE FEES /Certificate of Occupancy	125,817,424.00	-	5,000.00	0.0%	125,812,424.00
12020448	DEVELOPMENT LEVIES	46,427,619.61	8,104,000.00	16,256,900.00	35.0%	30,170,719.61
12020449	BUSINESS/TRADE OPERATING FEES	13,428,103.00	3,112,441.00	6,488,291.03	48.3%	6,939,811.97
12020450	INSPECTION FEES	19,998,132.56	2,699,200.00	12,330,860.00	61.7%	7,667,272.56
12020451	TIMBER & FOREST FEES	21,442,000.00	10,902,600.00	15,225,600.00	71.0%	6,216,400.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	2,568,392,743.00	1,128,244,199.84	2,148,101,237.34	83.6%	420,291,505.66
12020453	APPLICATIONS FEES	92,405,726.00	3,089,360.00	8,082,934.00	8.7%	84,322,792.00
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADU	695,482,921.36	213,950,951.86	530,858,461.86	76.3%	164,624,459.50
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	247,457,472.79	134,424,938.00	203,945,865.99	82.4%	43,511,606.80
12020457	AFFILIATION CHARGES	1,620,436.00	-	-	0.0%	1,620,436.00
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	5,000,000.00	4,707,290.00	7,752,190.00	155.0%	2,752,190.00
12020460	BUILDING PLAN APPROVAL FEES	51,000,000.00	19,214,980.00	30,665,040.00	60.1%	20,334,960.00
12020462	PUBLICATION FEES	1,120,436.00	-	-	0.0%	1,120,436.00
12020463	HOSPITAL SERVICE REGISTRATION FEES	5,801,089.00	4,289,750.00	10,222,301.00	176.2%	4,421,212.00
12020464	HOSPITAL SERVICE CHARGES	270,000,000.00	49,967,687.90	75,689,118.90	28.0%	194,310,881.10
12020465	SPORTS/RECREATIONAL FACILITIES FEES	46,003,286.28	5,945,656.00	10,224,972.14	22.2%	35,778,314.14
12020479	STREET NAMING	40,525,100.00	3,158,412.05	3,310,612.05	8.2%	37,214,487.95
12020480	TEMPORARY PLANNING PERMIT (TPP)	7,000,000.00	1,957,960.00	3,735,870.00	53.4%	3,264,130.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>75,058,223.00</b>	<b>5,350,252.02</b>	<b>13,804,131.79</b>	<b>18.4%</b>	<b>61,254,091.21</b>
12020501	FINES/PENALTIES	75,058,223.00	5,350,252.02	13,804,131.79	18.4%	61,254,091.21

<b>120206</b>	<b>SALES - GENERAL</b>	<b>309,764,515.53</b>	<b>52,145,783.00</b>	<b>99,193,159.43</b>	<b>32.0%</b>	<b>210,571,356.10</b>
12020601	SALES OF JOURNAL & PUBLICATIONS	2,471,400.00	2,463,910.00	4,539,555.00	183.7%	2,068,155.00
12020603	SALES OF ID CARDS	6,279,171.53	2,727,100.00	3,365,000.00	53.6%	2,914,171.53
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	90,889,269.70	310,000.00	3,199,787.00	3.5%	87,689,482.70
12020605	SALES OF VACCINES	250,000.00	-	-	0.0%	250,000.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	840,327.00	-	-	0.0%	840,327.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	4,210,762.00	-	-	0.0%	4,210,762.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	13,377,626.00	4,132,960.00	4,132,960.00	30.9%	9,244,666.00
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	50,000.00	-	150.00	0.3%	49,850.00
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	150,000.00	-	-	0.0%	150,000.00
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	137,091,271.15	38,206,288.00	76,335,151.00	55.7%	60,756,120.15
12020615	SALES OF UNIFORMS	560,218.00	-	36,000.00	6.4%	524,218.00
12020616	SALES OF FORMS	35,594,470.15	4,305,525.00	7,399,856.43	20.8%	28,194,613.72
12020620	SALES OF OTHER GOVERNMENT PROPERTIES	18,000,000.00	-	184,700.00	1.0%	17,815,300.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>965,835,821.29</b>	<b>95,460,611.22</b>	<b>226,097,792.36</b>	<b>23.4%</b>	<b>739,738,028.93</b>
12020701	EARNINGS FROM CONSULTANCY SERVICES	1,500,000.00	125,750.00	222,200.00	14.8%	1,277,800.00
12020702	EARNINGS FROM LABORATORY SERVICES	72,324,360.00	12,265,123.00	31,557,823.80	43.6%	40,766,536.20
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	1,120,436.00	-	710,640.00	63.4%	409,796.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	300,000.00	-	-	0.0%	300,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	360,000.00	20,000.00	20,000.00	5.6%	340,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	51,018,730.00	1,785,749.00	17,234,419.00	33.8%	33,784,311.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	54,445,906.00	22,209,237.02	50,268,300.38	92.3%	4,177,605.62
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	5,000,000.00	110,000.00	200,000.00	4.0%	4,800,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	774,610,381.01	58,887,702.20	125,462,359.18	16.2%	649,148,021.83
12020712	EARNINGS FROM COMMERCIAL ACTIVITIES: HIRE OF ACADEMIC GO	436,875.72	10,800.00	207,800.00	47.6%	229,075.72
12020713	EARNINGS FROM LIBRARY SERVICES	1,456,566.28	8,750.00	94,750.00	6.5%	1,361,816.28
12020714	EARNINGS FROM ICT SERVICES	3,262,566.28	37,500.00	119,500.00	3.7%	3,143,066.28
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>16,554,415.70</b>	<b>2,423,000.00</b>	<b>5,266,832.73</b>	<b>31.8%</b>	<b>11,287,582.97</b>
12020801	RENT ON GOVT. QUARTERS	12,000,000.00	2,403,000.00	5,176,832.73	43.1%	6,823,167.27
12020803	RENT ON GOVT BUILDINGS	4,404,415.70	20,000.00	90,000.00	2.0%	4,314,415.70
12020804	RENT ON CONFERENCE CENTRES	150,000.00	-	-	0.0%	150,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>187,753,914.00</b>	<b>33,614,874.34</b>	<b>49,771,103.62</b>	<b>26.5%</b>	<b>137,982,810.38</b>
12020901	RENT ON GOVT. LAND	36,414,157.00	279,450.00	524,950.00	1.4%	35,889,207.00
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	76,205,305.00	6,057,598.12	16,094,132.36	21.1%	60,111,172.64
12020905	LEASE RENTAL	4,134,452.00	-	-	0.0%	4,134,452.00
12020906	RENTS ON GOVT. PROPERTIES	71,000,000.00	27,277,826.22	33,152,021.26	46.7%	37,847,978.74
<b>120212</b>	<b>INTEREST EARNED</b>	<b>39,704,356.00</b>	<b>329,020.00</b>	<b>3,702,424.00</b>	<b>9.3%</b>	<b>36,001,932.00</b>
12021203	REFURBISHING LOAN	18,500,000.00	-	3,254,800.00	17.6%	15,245,200.00
12021211	GAINS ON FOREIGN EXCHANGE	11,204,356.00	21,100.00	21,100.00	0.2%	11,183,256.00
12021212	INTEREST ON TAX DEFAULTERS	10,000,000.00	307,920.00	426,524.00	4.3%	9,573,476.00
<b>13</b>	<b>AID AND GRANTS</b>	<b>21,190,769,443.57</b>	<b>631,216,419.30</b>	<b>2,041,981,944.09</b>	<b>9.6%</b>	<b>19,148,787,499.48</b>
<b>1301</b>	<b>AID</b>	<b>9,148,196,267.83</b>	<b>-</b>	<b>115,000,000.00</b>	<b>1.3%</b>	<b>9,033,196,267.83</b>
<b>130101</b>	<b>DOMESTIC AIDS</b>	<b>3,558,704,033.00</b>	<b>-</b>	<b>115,000,000.00</b>	<b>3.2%</b>	<b>3,443,704,033.00</b>
13010101	CURRENT DOMESTIC AIDS	2,758,704,033.00	-	115,000,000.00	4.2%	2,643,704,033.00
13010102	CAPITAL DOMESTIC AIDS	800,000,000.00	-	-	0.0%	800,000,000.00

<b>130102</b>	<b>FOREIGN AIDS</b>	<b>5,589,492,234.83</b>	-	-	<b>0.0%</b>	<b>5,589,492,234.83</b>
13010201	CURRENT FOREIGN AIDS	5,589,492,234.83	-	-	0.0%	5,589,492,234.83
<b>1302</b>	<b>Grants</b>	<b>12,042,573,175.74</b>	<b>631,216,419.30</b>	<b>1,926,981,944.09</b>	<b>16.0%</b>	<b>10,115,591,231.65</b>
<b>130203</b>	<b>DOMESTIC GRANTS</b>	<b>6,812,667,215.74</b>	<b>431,547,876.30</b>	<b>1,727,313,401.09</b>	<b>25.4%</b>	<b>5,085,353,814.65</b>
13020301	CURRENT DOMESTIC GRANTS	2,052,506,122.74	431,547,876.30	508,387,475.46	24.8%	1,544,118,647.28
13020302	CAPITAL DOMESTIC GRANTS	4,760,161,093.00	-	1,218,925,925.63	25.6%	3,541,235,167.37
<b>130204</b>	<b>FOREIGN GRANTS</b>	<b>5,229,905,960.00</b>	<b>199,668,543.00</b>	<b>199,668,543.00</b>	<b>3.8%</b>	<b>5,030,237,417.00</b>
13020401	CURRENT FOREIGN GRANTS	4,463,068,900.00	199,668,543.00	199,668,543.00	4.5%	4,263,400,357.00
13020402	CAPITAL FOREIGN GRANTS	766,837,060.00	-	-	0.0%	766,837,060.00
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>32,907,690,963.92</b>	<b>605,786,998.67</b>	<b>845,894,636.61</b>	<b>2.6%</b>	<b>32,061,796,327.31</b>
<b>1402</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>233,033,798.94</b>	-	-	<b>0.0%</b>	<b>233,033,798.94</b>
<b>140202</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>233,033,798.94</b>	-	-	<b>0.0%</b>	<b>233,033,798.94</b>
14020201	OTHER CAPITAL RECEIPTS TO CDF	233,033,798.94	-	-	0.0%	233,033,798.94
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>23,810,000,000.00</b>	-	-	<b>0.0%</b>	<b>23,810,000,000.00</b>
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	<b>23,810,000,000.00</b>	-	-	<b>0.0%</b>	<b>23,810,000,000.00</b>
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	20,000,000,000.00	-	-	0.0%	20,000,000,000.00
14030103	Domestic Loan/Borrowing - Other Funds	3,810,000,000.00	-	-	0.0%	3,810,000,000.00
<b>1407</b>	<b>EXTRAORDINARY ITEMS</b>	<b>8,864,657,164.98</b>	<b>605,786,998.67</b>	<b>845,894,636.61</b>	<b>9.5%</b>	<b>8,018,762,528.37</b>
<b>140701</b>	<b>EXTRAORDINARY ITEMS</b>	<b>8,864,657,164.98</b>	<b>605,786,998.67</b>	<b>845,894,636.61</b>	<b>9.5%</b>	<b>8,018,762,528.37</b>
14070102	UNSPECIFIED REVENUE	8,864,657,164.98	605,786,998.67	845,894,636.61	9.5%	8,018,762,528.37

## 2.D Expenditure by Administrative Classification

Table 3: Total Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>134,374,766,311.23</b>	<b>18,347,751,434.04</b>	<b>35,640,286,080.56</b>	<b>26.5%</b>	<b>98,734,480,230.67</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR:</b>	<b>33,842,738,751.97</b>	<b>5,987,498,873.17</b>	<b>9,370,500,282.91</b>	<b>27.7%</b>	<b>24,472,238,469.06</b>
<b>01110000000</b>	<b>Government House Administration</b>	<b>7,980,152,616.50</b>	<b>1,368,586,130.77</b>	<b>2,637,000,424.28</b>	<b>33.0%</b>	<b>5,343,152,192.22</b>
011100100100	Government House Administration	3,227,922,695.60	490,782,983.00	987,847,714.00	30.6%	2,240,074,981.60
011100100200	Deputy Governor's Office	1,204,812,395.24	123,468,548.00	329,904,643.00	27.4%	874,907,752.24
011100500100	Development Cooperations, Sustainable Development Goals (SDGs)	591,101,403.80	3,295,223.60	20,377,561.20	3.4%	570,723,842.60
011100800100	Benue State Emergency Management Agency (BENSEMA)	9,704,580.00	100,051,659.00	135,359,892.00	1394.8%	- 125,655,312.00
011101000100	Public Procurement Commission	296,410,000.00	-	-	0.0%	296,410,000.00
011101300100	Office of the Secretary to State Government (SSG)	2,367,099,349.87	618,827,086.13	1,098,688,822.11	46.4%	1,268,410,527.76
011101300200	Bureau of Political - SSG	14,749,000.00	200,000.00	400,000.00	2.7%	14,349,000.00
011101300300	Bureau of Research and Policy Analysis (REPA) - SSG	1,800,000.00	100,000.00	200,000.00	11.1%	1,600,000.00
011101700100	Office of the Secretary to State Government - (EXCO)	16,657,000.00	3,220,000.00	4,830,000.00	29.0%	11,827,000.00
011102100200	Liaison Office Lagos	30,553,057.02	2,921,729.70	5,924,431.20	19.4%	24,628,625.82
011102100300	Liaison Office Kaduna	16,000,001.05	2,000,000.00	4,004,532.81	25.0%	11,995,468.24
011102100400	Liaison Office Abuja/Lodge	51,747,576.83	13,401,896.84	26,475,837.30	51.2%	25,271,739.53
011102100500	Bureau of Archives, Research and Documentation	39,319,625.20	6,217,472.50	12,289,123.50	31.3%	27,030,501.70
011103300100	Benue State Aids Control Agency (BENSACA)	4,784,000.51	1,000,397.00	3,034,726.16	63.4%	1,749,274.35
011103700100	Muslim Pilgrims Welfare Board (MPWB)	82,459,270.99	1,380,174.00	3,700,585.00	4.5%	78,758,685.99
011103800100	Christian Pilgrims Welfare Board (CPWB)	25,032,660.40	1,718,961.00	3,962,556.00	15.8%	21,070,104.40
<b>01120000000</b>	<b>Benue State House of Assembly</b>	<b>2,376,431,215.07</b>	<b>108,877,464.36</b>	<b>425,570,111.22</b>	<b>17.9%</b>	<b>1,950,861,103.85</b>
011200100100	Benue State House of Assembly	2,214,302,024.43	105,534,044.36	419,249,866.22	18.9%	1,795,052,158.21
011200200100	Benue State House of Assembly Service Commission	162,129,190.64	3,343,420.00	6,320,245.00	3.9%	155,808,945.64
<b>01230000000</b>	<b>Ministry of Information,Culture and Tourism</b>	<b>1,982,355,060.28</b>	<b>261,419,377.37</b>	<b>652,980,213.79</b>	<b>32.9%</b>	<b>1,329,374,846.49</b>
012300100100	Ministry of Information,Culture and Tourism	1,499,564,935.56	137,711,289.55	424,492,439.43	28.3%	1,075,072,496.13
012300400100	Radio Benue Corporation	329,259,261.00	90,467,811.39	163,340,073.88	49.6%	165,919,187.12
012301300100	Benue Printing and Publishing Corporation (BPPC)	143,992,963.00	32,359,824.82	62,719,527.26	43.6%	81,273,435.74
012305500100	Government Printing Department	9,537,900.72	880,451.61	2,428,173.22	25.5%	7,109,727.50
<b>01240000000</b>	<b>Bureau of Internal Affairs and Special Services (BIASS)</b>	<b>10,273,092,102.83</b>	<b>3,858,256,648.80</b>	<b>3,881,241,204.42</b>	<b>37.8%</b>	<b>6,391,850,898.41</b>
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	10,273,092,102.83	3,858,256,648.80	3,881,241,204.42	37.8%	6,391,850,898.41
<b>01250000000</b>	<b>Office of the Head of Service (HOS)</b>	<b>1,121,239,847.67</b>	<b>237,594,004.17</b>	<b>414,753,954.13</b>	<b>37.0%</b>	<b>706,485,893.54</b>
012500100100	Office of the Head of Service (HOS)	491,848,514.81	118,227,093.44	220,374,847.99	44.8%	271,473,666.82
012500100200	Bureau of Establishment and Management Services	299,787,205.56	71,658,325.73	141,932,378.14	47.3%	157,854,827.42
012500100500	Bureau of Service Welfare	124,180,047.60	42,283,349.00	43,935,849.00	35.4%	80,244,198.60
012500500100	Bureau of Manpower Development and Training	205,424,079.70	5,425,236.00	8,510,879.00	4.1%	196,913,200.70
<b>01400000000</b>	<b>Auditor General</b>	<b>251,989,718.82</b>	<b>53,333,041.72</b>	<b>114,191,792.81</b>	<b>45.3%</b>	<b>137,797,926.01</b>
014000100100	Office of the Auditor-General of the State	170,787,017.74	35,044,202.91	79,035,228.19	46.3%	91,751,789.55
014000200100	Local Government Audit Department	81,202,701.08	18,288,838.81	35,156,564.62	43.3%	46,046,136.46
<b>01470000000</b>	<b>Benue State Civil Service Commission</b>	<b>320,248,470.54</b>	<b>44,914,928.00</b>	<b>54,053,891.00</b>	<b>16.9%</b>	<b>266,194,579.54</b>
014700100100	Benue State Civil Service Commission	58,351,809.34	6,177,807.00	10,179,144.00	17.4%	48,172,665.34
014700100200	Local Government Service Commission	261,896,661.20	38,737,121.00	43,874,747.00	16.8%	218,021,914.20
<b>01480000000</b>	<b>Benue State Independent Electoral Commission (BSIEC)</b>	<b>1,115,708,483.80</b>	<b>54,517,277.98</b>	<b>106,700,705.98</b>	<b>9.6%</b>	<b>1,009,007,777.82</b>
014800100100	Benue State Independent Electoral Commission (BSIEC)	1,115,708,483.80	54,517,277.98	106,700,705.98	9.6%	1,009,007,777.82
<b>01490000000</b>	<b>Benue State Pension Commission</b>	<b>8,421,521,236.47</b>	<b>-</b>	<b>1,084,007,985.28</b>	<b>12.9%</b>	<b>7,337,513,251.19</b>
014900100100	Benue State Pension Commission	8,421,521,236.47	-	1,084,007,985.28	12.9%	7,337,513,251.19

<b>02000000000</b>	<b>ECONOMIC SECTOR:</b>	<b>52,930,925,983.09</b>	<b>4,726,274,781.25</b>	<b>11,541,004,886.94</b>	<b>21.8%</b>	<b>41,389,921,096.15</b>
<b>02150000000</b>	<b>Ministry of Agriculture and Natural Resources</b>	<b>8,571,017,634.93</b>	<b>622,247,787.90</b>	<b>1,261,083,223.45</b>	<b>14.7%</b>	<b>7,309,934,411.48</b>
021500100100	Ministry of Agriculture and Natural Resources	5,293,306,634.60	262,751,061.67	546,793,029.01	10.3%	4,746,513,605.59
021502100100	Akperan Orshi Polytechnic, Yandev.	2,038,316,414.03	316,140,045.58	625,061,533.40	30.7%	1,413,254,880.63
021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)	1,239,394,586.30	43,356,680.65	89,228,661.04	7.2%	1,150,165,925.26
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>17,992,326,531.91</b>	<b>3,402,181,261.22</b>	<b>7,562,455,070.98</b>	<b>42.0%</b>	<b>10,429,871,460.93</b>
022000100100	Ministry of Finance	6,115,543,881.14	200,901,252.23	1,125,013,452.02	18.4%	4,990,530,429.12
022000700100	Office of the Accountant-General	1,162,369,886.84	78,662,116.85	173,136,322.71	14.9%	989,233,564.13
022000700500	Debt Management Office	9,019,855,000.00	2,957,134,025.46	5,933,756,682.89	65.8%	3,086,098,317.11
022000800100	Benue State Internal Revenue Service (BIRS)	1,694,557,763.93	165,483,866.68	330,548,613.36	19.5%	1,364,009,150.57
<b>02220000000</b>	<b>Ministry of Industry, Trade and Investment</b>	<b>559,040,496.50</b>	<b>27,138,166.92</b>	<b>56,372,220.84</b>	<b>10.1%</b>	<b>502,668,275.66</b>
022200100100	Ministry of Industry, Trade and Investment	559,040,496.50	27,138,166.92	56,372,220.84	10.1%	502,668,275.66
<b>02280000000</b>	<b>Ministry of Energy ,Science and Technology</b>	<b>860,912,736.76</b>	<b>16,251,234.97</b>	<b>38,001,789.17</b>	<b>4.4%</b>	<b>822,910,947.59</b>
022800100100	Ministry of Energy ,Science and Technology	859,751,436.76	16,251,234.97	38,001,789.17	4.4%	821,749,647.59
022800100300	Business and Engineering Skills Training (BEST) Centre	1,161,300.00	-	-	0.0%	1,161,300.00
<b>02340000000</b>	<b>Ministry of Works, Transport and Energy</b>	<b>7,521,667,947.25</b>	<b>234,183,979.59</b>	<b>1,359,782,381.83</b>	<b>18.1%</b>	<b>6,161,885,565.42</b>
023400100100	Ministry of Works, Transport and Energy	7,521,667,947.25	234,183,979.59	1,359,782,381.83	18.1%	6,161,885,565.42
<b>02360000000</b>	<b>Benue State Council For Arts and Culture</b>	<b>371,107,306.36</b>	<b>30,445,867.83</b>	<b>60,531,696.63</b>	<b>16.3%</b>	<b>310,575,609.73</b>
023600400100	Benue State Council For Arts and Culture	371,107,306.36	30,445,867.83	60,531,696.63	16.3%	310,575,609.73
<b>02380000000</b>	<b>Benue State Planning Commission</b>	<b>2,260,408,529.91</b>	<b>15,259,406.12</b>	<b>58,793,396.00</b>	<b>2.6%</b>	<b>2,201,615,133.91</b>
023800100100	Benue State Planning Commission	2,260,408,529.91	15,259,406.12	58,793,396.00	2.6%	2,201,615,133.91
<b>02500000000</b>	<b>Fiscal Responsibility Commission</b>	<b>39,530,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>39,530,000.00</b>
025000100100	Fiscal Responsibility Commission	39,530,000.00	-	-	0.0%	39,530,000.00
<b>02520000000</b>	<b>Ministry of Water Resources and Environment</b>	<b>4,199,943,884.38</b>	<b>131,792,047.94</b>	<b>323,692,642.79</b>	<b>7.7%</b>	<b>3,876,251,241.59</b>
025200100100	Ministry of Water Resources and Environment	3,475,374,057.58	41,832,738.24	163,327,026.43	4.7%	3,312,047,031.15
025210200100	Benue State Water Board	187,710,751.53	34,880,421.30	69,900,764.77	37.2%	117,809,986.76
025210300100	Benue State Rural Water Supply and Sanitation Agency	392,855,072.58	29,028,136.40	38,828,110.40	9.9%	354,026,962.18
025210400100	Benue State Environmental Sanitation Authority	144,004,002.70	26,050,752.00	51,636,741.19	35.9%	92,367,261.51
<b>02530000000</b>	<b>Ministry of Housing and Urban Development</b>	<b>7,326,064,316.45</b>	<b>214,641,250.96</b>	<b>750,515,125.49</b>	<b>10.2%</b>	<b>6,575,549,190.96</b>
025300100100	Ministry of Housing and Urban Development	3,047,394,484.39	171,725,594.96	395,218,112.46	13.0%	2,652,176,371.93
025300200100	Ministry of Rural Development and Cooperatives	3,925,966,704.06	28,379,872.00	322,320,119.03	8.2%	3,603,646,585.03
025305600100	Benue State Urban Development Board	352,703,128.00	14,535,784.00	32,976,894.00	9.3%	319,726,234.00
<b>02600000000</b>	<b>Ministry of Lands, Survey and Solid Minerals</b>	<b>3,228,906,598.64</b>	<b>32,133,777.80</b>	<b>69,777,339.76</b>	<b>2.2%</b>	<b>3,159,129,258.88</b>
026000100100	Ministry of Lands, Survey and Solid Minerals	3,228,906,598.64	32,133,777.80	69,777,339.76	2.2%	3,159,129,258.88
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR:</b>	<b>2,841,021,752.02</b>	<b>431,968,790.72</b>	<b>951,190,784.73</b>	<b>33.5%</b>	<b>1,889,830,967.29</b>
<b>03180000000</b>	<b>Ministry of Justice</b>	<b>2,728,126,401.95</b>	<b>412,452,547.43</b>	<b>912,158,298.15</b>	<b>33.4%</b>	<b>1,815,968,103.80</b>
031800400100	Ministry of Justice	571,372,756.27	68,853,966.20	242,437,457.39	42.4%	328,935,298.88
031800700100	High Court of Justice	1,883,435,651.08	312,841,685.23	609,776,805.46	32.4%	1,273,658,845.62
031801100100	Customary Court of Appeal	273,317,994.60	30,756,896.00	59,944,035.30	21.9%	213,373,959.30
<b>03260000000</b>	<b>Judicial Service Commission</b>	<b>112,895,350.06</b>	<b>19,516,243.29</b>	<b>39,032,486.58</b>	<b>34.6%</b>	<b>73,862,863.48</b>
032600100100	Judicial Service Commission	111,619,402.16	19,516,243.29	39,032,486.58	35.0%	72,586,915.58
032600700100	Citizens Mediation Centre, Makurdi	1,275,947.90	-	-	0.0%	1,275,947.90
<b>05000000000</b>	<b>SOCIAL SECTOR:</b>	<b>44,760,079,824.15</b>	<b>7,202,008,988.90</b>	<b>13,777,590,125.98</b>	<b>30.8%</b>	<b>30,982,489,698.17</b>
<b>05130000000</b>	<b>Benue State Sports Marketing and Lottery Board</b>	<b>183,675,256.38</b>	<b>7,558,028.00</b>	<b>20,222,337.02</b>	<b>11.0%</b>	<b>163,452,919.36</b>
051300200100	Benue State Sports Marketing and Lottery Board	123,712,179.35	687,119.00	6,058,436.52	4.9%	117,653,742.83
051305300102	Benue State Rehabilitation Board, Apir	59,963,077.03	6,870,909.00	14,163,900.50	23.6%	45,799,176.53
<b>05140000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>1,009,646,714.81</b>	<b>269,233,187.94</b>	<b>290,480,819.94</b>	<b>28.8%</b>	<b>719,165,894.87</b>
051400100100	Ministry of Women Affairs and Social Development	364,760,816.81	64,475,063.94	85,722,695.94	23.5%	279,038,120.87
051400100200	Benue State Community and Social Development Agency	644,885,898.00	204,758,124.00	204,758,124.00	31.8%	440,127,774.00

<b>05170000000</b>	<b>Ministry of Education</b>	<b>23,059,315,251.99</b>	<b>5,305,980,372.58</b>	<b>10,098,240,936.89</b>	<b>43.8%</b>	<b>12,961,074,315.10</b>
051700100100	Ministry of Education	788,649,307.84	47,572,247.77	110,050,468.42	14.0%	678,598,839.42
051700300100	Benue State Universal Basic Education Board (SUBEB)	1,158,855,379.33	99,625,182.70	209,363,139.97	18.1%	949,492,239.36
051700800100	Benue State Library Board	29,238,988.28	5,079,202.12	10,558,314.59	36.1%	18,680,673.69
051700900100	Benue State Examinations Board	376,503,485.00	194,622,954.39	244,665,089.99	65.0%	131,838,395.01
051701000100	Agency for Adult and Non-Formal Education	261,375,047.52	59,017,417.00	118,432,162.00	45.3%	142,942,885.52
051701800100	Benue State Polytechnic, Ugbokolo	1,744,086,614.48	320,344,809.22	661,716,405.20	37.9%	1,082,370,209.28
051701900100	College of Education, Katsina-Ala	2,279,503,158.82	449,907,898.72	938,826,670.94	41.2%	1,340,676,487.88
051702100100	College of Education Oju	2,214,892,323.34	430,663,983.89	846,171,465.48	38.2%	1,368,720,857.86
051702100300	Benue State University (BSU), Makurdi	4,537,515,029.16	1,362,240,477.23	2,475,300,293.22	54.6%	2,062,214,735.94
051702100200	Benue State University College of Health Sciences	1,583,637,082.15	589,978,757.88	976,452,780.51	61.7%	607,184,301.64
051705400100	Benue State Teaching Service Board	6,538,972,289.09	1,498,913,552.23	3,019,526,552.50	46.2%	3,519,445,736.59
051705500100	Benue State Science and Technical Education Board	519,510,703.28	119,720,086.74	237,875,296.77	45.8%	281,635,406.51
051705600100	Benue State Scholarship Board	70,250,732.00	4,336,394.95	9,050,211.45	12.9%	61,200,520.55
051705700100	Akawe Torkula Polytechnic, Makurdi	956,325,111.69	123,957,407.74	240,252,085.85	25.1%	716,073,025.84
<b>05210000000</b>	<b>Ministry of Health and Human Services</b>	<b>19,254,198,917.08</b>	<b>1,468,990,077.78</b>	<b>3,047,032,055.61</b>	<b>15.8%</b>	<b>16,207,166,861.48</b>
052100100100	Ministry of Health and Human Services	5,912,913,130.80	120,622,863.66	324,498,139.18	5.5%	5,588,414,991.62
052100200100	Benue State Health Insurance Agency	1,889,600,000.00	-	-	0.0%	1,889,600,000.00
052102600100	Benue State University Teaching Hospital (BSUTH)	3,210,510,942.98	578,843,422.72	1,178,236,943.10	36.7%	2,032,273,999.89
052102700100	Benue State Primary Health Care Board	5,074,353,207.96	-	-	0.0%	5,074,353,207.96
052110200100	Hospital Management Board	3,166,821,635.34	769,523,791.40	1,544,296,973.33	48.8%	1,622,524,662.01
<b>05390000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>857,774,287.88</b>	<b>71,032,238.60</b>	<b>125,370,161.60</b>	<b>14.6%</b>	<b>732,404,126.28</b>
053905100200	Ministry of Youth and Sports Development	669,460,175.92	36,648,953.00	57,745,869.00	8.6%	611,714,306.92
053905100100	Benue State Sports Council	188,314,111.96	34,383,285.60	67,624,292.60	35.9%	120,689,819.36
<b>05510000000</b>	<b>Bureau of Local Government and Chieftaincy Affairs</b>	<b>395,469,396.00</b>	<b>79,215,084.00</b>	<b>196,243,814.92</b>	<b>49.6%</b>	<b>199,225,581.08</b>
055100100100	Bureau of Local Government and Chieftaincy Affairs	395,469,396.00	79,215,084.00	196,243,814.92	49.6%	199,225,581.08

Table 4: Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Personnel Expenditure</b>	<b>49,383,924,249.51</b>	<b>8,701,945,636.94</b>	<b>18,304,908,427.93</b>	<b>37.1%</b>	<b>31,079,015,821.58</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR:</b>	<b>12,513,054,472.38</b>	<b>1,078,800,718.58</b>	<b>3,307,497,524.34</b>	<b>26.4%</b>	<b>9,205,556,948.04</b>
<b>01110000000</b>	<b>Government House Administration</b>	<b>1,669,014,933.53</b>	<b>433,536,479.43</b>	<b>913,517,085.79</b>	<b>54.7%</b>	<b>755,497,847.74</b>
011100100100	Government House Administration	257,151,315.60	32,996,121.00	61,982,036.00	24.1%	195,169,279.60
011100100200	Deputy Governor's Office	6,367,544.04	1,777,982.00	2,755,964.00	43.3%	3,611,580.04
011100800100	Benue State Emergency Management Agency (BENSEMA)	1,799,580.00	466,659.00	809,892.00	45.0%	989,688.00
011101300100	Office of the Secretary to State Government (SSG)	1,372,450,530.05	390,251,960.23	832,288,516.59	60.6%	540,162,013.46
011102100500	Bureau of Archives, Research and Documentation	18,614,676.00	5,249,725.20	10,092,613.20	54.2%	8,522,062.80
011103700100	Muslim Pilgrims Welfare Board (MPWB)	6,466,659.84	1,380,174.00	2,760,348.00	42.7%	3,706,311.84
011103800100	Christian Pilgrims Welfare Board (CPWB)	6,164,628.00	1,413,858.00	2,827,716.00	45.9%	3,336,912.00
<b>01120000000</b>	<b>Benue State House of Assembly</b>	<b>498,888,109.27</b>	<b>107,824,044.36</b>	<b>265,089,324.41</b>	<b>53.1%</b>	<b>233,798,784.86</b>
011200100100	Benue State House of Assembly	457,166,919.63	105,534,044.36	262,479,324.41	57.4%	194,687,595.22
011200200100	Benue State House of Assembly Service Commission	41,721,189.64	2,290,000.00	2,610,000.00	6.3%	39,111,189.64
<b>01230000000</b>	<b>Ministry of Information,Culture and Tourism</b>	<b>802,453,268.92</b>	<b>201,993,893.12</b>	<b>404,541,513.78</b>	<b>50.4%</b>	<b>397,911,755.14</b>
012300100100	Ministry of Information,Culture and Tourism	371,333,224.20	95,641,486.30	195,416,672.26	52.6%	175,916,551.94
012300400100	Radio Benue Corporation	292,228,596.00	75,479,311.39	148,351,573.88	50.8%	143,877,022.12
012301300100	Benue Printing and Publishing Corporation (BPPC)	134,040,118.00	29,992,643.82	59,011,094.42	44.0%	75,029,023.58
012305500100	Government Printing Department	4,851,330.72	880,451.61	1,762,173.22	36.3%	3,089,157.50
<b>01240000000</b>	<b>Bureau of Internal Affairs and Special Services (BIASS)</b>	<b>80,465,123.28</b>	<b>34,728,772.30</b>	<b>57,713,327.92</b>	<b>71.7%</b>	<b>22,751,795.36</b>
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	80,465,123.28	34,728,772.30	57,713,327.92	71.7%	22,751,795.36
<b>01250000000</b>	<b>Office of the Head of Service (HOS)</b>	<b>752,832,834.94</b>	<b>190,370,481.67</b>	<b>360,917,538.37</b>	<b>47.9%</b>	<b>391,915,296.57</b>
012500100100	Office of the Head of Service (HOS)	459,767,125.38	115,466,641.94	214,053,926.23	46.6%	245,713,199.15
012500100200	Bureau of Establishment and Management Services	276,158,005.56	71,658,325.73	141,332,584.14	51.2%	134,825,421.42
012500500100	Bureau of Manpower Development and Training	16,907,704.00	3,245,514.00	5,531,028.00	32.7%	11,376,676.00
<b>01400000000</b>	<b>Auditor General</b>	<b>217,788,825.72</b>	<b>51,401,961.72</b>	<b>104,943,279.81</b>	<b>48.2%</b>	<b>112,845,545.91</b>
014000100100	Office of the Auditor-General of the State	147,853,163.04	35,044,202.91	71,717,795.19	48.5%	76,135,367.85
014000200100	Local Government Audit Department	69,935,662.68	16,357,758.81	33,225,484.62	47.5%	36,710,178.06
<b>01470000000</b>	<b>Benue State Civil Service Commission</b>	<b>23,989,635.84</b>	<b>6,258,963.00</b>	<b>12,397,926.00</b>	<b>51.7%</b>	<b>11,591,709.84</b>
014700100100	Benue State Civil Service Commission	3,831,999.84	1,049,337.00	2,050,674.00	53.5%	1,781,325.84
014700100200	Local Government Service Commission	20,157,636.00	5,209,626.00	10,347,252.00	51.3%	9,810,384.00
<b>01480000000</b>	<b>Benue State Independent Electoral Commission (BSIEC)</b>	<b>203,837,303.40</b>	<b>52,686,122.98</b>	<b>104,369,542.98</b>	<b>51.2%</b>	<b>99,467,760.42</b>
014800100100	Benue State Independent Electoral Commission (BSIEC)	203,837,303.40	52,686,122.98	104,369,542.98	51.2%	99,467,760.42
<b>01490000000</b>	<b>Benue State Pension Commission</b>	<b>8,263,784,437.47</b>	<b>-</b>	<b>1,084,007,985.28</b>	<b>13.1%</b>	<b>7,179,776,452.19</b>
014900100100	Benue State Pension Commission	8,263,784,437.47	-	1,084,007,985.28	13.1%	7,179,776,452.19
<b>02000000000</b>	<b>ECONOMIC SECTOR:</b>	<b>4,179,830,628.57</b>	<b>1,036,559,621.20</b>	<b>2,063,156,952.38</b>	<b>49.4%</b>	<b>2,116,673,676.19</b>
<b>02150000000</b>	<b>Ministry of Agriculture and Natural Resources</b>	<b>2,045,618,811.10</b>	<b>457,678,830.71</b>	<b>908,974,573.40</b>	<b>44.4%</b>	<b>1,136,644,237.70</b>
021500100100	Ministry of Agriculture and Natural Resources	448,762,388.40	120,751,061.67	233,912,463.03	52.1%	214,849,925.37
021502100100	Akperan Orshi Polytechnic, Yandev.	1,378,413,563.90	293,571,088.39	585,833,449.33	42.5%	792,580,114.57
021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)	218,442,858.80	43,356,680.65	89,228,661.04	40.8%	129,214,197.76
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>951,303,934.72</b>	<b>274,009,353.34</b>	<b>544,913,166.42</b>	<b>57.3%</b>	<b>406,390,768.30</b>
022000100100	Ministry of Finance	114,681,479.16	29,863,369.81	58,366,580.35	50.9%	56,314,898.81
022000700100	Office of the Accountant-General	399,216,862.84	78,662,116.85	155,997,972.71	39.1%	243,218,890.13
022000800100	Benue State Internal Revenue Service (BIRS)	437,405,592.72	165,483,866.68	330,548,613.36	75.6%	106,856,979.36

<b>02220000000</b>	<b>Ministry of Industry, Trade and Investment</b>	<b>85,250,268.00</b>	<b>22,104,153.00</b>	<b>43,764,787.00</b>	<b>51.3%</b>	<b>41,485,481.00</b>
022200100100	Ministry of Industry, Trade and Investment	85,250,268.00	22,104,153.00	43,764,787.00	51.3%	41,485,481.00
<b>02280000000</b>	<b>Ministry of Energy ,Science and Technology</b>	<b>59,667,479.76</b>	<b>16,251,234.97</b>	<b>38,001,789.17</b>	<b>63.7%</b>	<b>21,665,690.59</b>
022800100100	Ministry of Energy ,Science and Technology	59,667,479.76	16,251,234.97	38,001,789.17	63.7%	21,665,690.59
<b>02340000000</b>	<b>Ministry of Works, Transport and Energy</b>	<b>125,265,179.76</b>	<b>28,444,527.34</b>	<b>56,464,115.36</b>	<b>45.1%</b>	<b>68,801,064.40</b>
023400100100	Ministry of Works, Transport and Energy	125,265,179.76	28,444,527.34	56,464,115.36	45.1%	68,801,064.40
<b>02360000000</b>	<b>Benue State Council For Arts and Culture</b>	<b>119,036,885.76</b>	<b>28,937,545.83</b>	<b>58,018,160.63</b>	<b>48.7%</b>	<b>61,018,725.13</b>
023600400100	Benue State Council For Arts and Culture	119,036,885.76	28,937,545.83	58,018,160.63	48.7%	61,018,725.13
<b>02380000000</b>	<b>Benue State Planning Commission</b>	<b>54,471,768.48</b>	<b>14,207,844.12</b>	<b>28,808,299.75</b>	<b>52.9%</b>	<b>25,663,468.73</b>
023800100100	Benue State Planning Commission	54,471,768.48	14,207,844.12	28,808,299.75	52.9%	25,663,468.73
<b>02520000000</b>	<b>Ministry of Water Resources and Environment</b>	<b>411,542,585.65</b>	<b>114,719,025.94</b>	<b>223,561,575.24</b>	<b>54.3%</b>	<b>187,981,010.41</b>
025200100100	Ministry of Water Resources and Environment	411,542,585.65	114,719,025.94	223,561,575.24	54.3%	187,981,010.41
025210200100	Benue State Water Board	100,487,330.53	34,880,421.30	69,900,764.77	69.6%	30,586,565.76
025210300100	Benue State Rural Water Supply and Sanitation Agency	43,341,671.28	11,955,114.40	21,755,088.40	50.2%	21,586,582.88
025210400100	Benue State Environmental Sanitation Authority	114,081,120.00	26,050,752.00	51,636,741.19	45.3%	62,444,378.81
<b>02530000000</b>	<b>Ministry of Housing and Urban Development</b>	<b>214,692,067.50</b>	<b>50,325,707.00</b>	<b>100,300,524.50</b>	<b>46.7%</b>	<b>114,391,543.00</b>
025300100100	Ministry of Housing and Urban Development	214,692,067.50	50,325,707.00	100,300,524.50	46.7%	114,391,543.00
025300200100	Ministry of Rural Development and Cooperatives	50,228,904.00	12,144,525.00	24,392,365.50	48.6%	25,836,538.50
025300300100	Ministry of Rural Development and Cooperatives	109,388,172.00	28,379,872.00	56,089,539.00	51.3%	53,298,633.00
025305600100	Benue State Urban Development Board	55,074,991.50	9,801,310.00	19,818,620.00	36.0%	35,256,371.50
<b>02600000000</b>	<b>Ministry of Lands, Survey and Solid Minerals</b>	<b>112,981,647.84</b>	<b>29,881,398.95</b>	<b>60,349,960.91</b>	<b>53.4%</b>	<b>52,631,686.93</b>
026000100100	Ministry of Lands, Survey and Solid Minerals	112,981,647.84	29,881,398.95	60,349,960.91	53.4%	52,631,686.93
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR:</b>	<b>1,795,315,457.80</b>	<b>420,386,533.72</b>	<b>825,567,602.51</b>	<b>46.0%</b>	<b>969,747,855.29</b>
<b>03180000000</b>	<b>Ministry of Justice</b>	<b>1,713,470,484.64</b>	<b>400,870,290.43</b>	<b>786,535,115.93</b>	<b>45.9%</b>	<b>926,935,368.71</b>
031800400100	Ministry of Justice	260,364,898.32	68,853,966.20	134,483,671.47	51.7%	125,881,226.85
031800700100	High Court of Justice	1,360,705,586.32	308,916,324.23	605,851,444.46	44.5%	754,854,141.86
031801100100	Customary Court of Appeal	92,400,000.00	23,100,000.00	46,200,000.00	50.0%	46,200,000.00
<b>03260000000</b>	<b>Judicial Service Commission</b>	<b>81,844,973.16</b>	<b>19,516,243.29</b>	<b>39,032,486.58</b>	<b>47.7%</b>	<b>42,812,486.58</b>
032600100100	Judicial Service Commission	81,844,973.16	19,516,243.29	39,032,486.58	47.7%	42,812,486.58
<b>05000000000</b>	<b>SOCIAL SECTOR:</b>	<b>30,895,723,690.76</b>	<b>6,166,198,763.44</b>	<b>12,108,686,348.70</b>	<b>39.2%</b>	<b>18,787,037,342.06</b>
<b>05130000000</b>	<b>Benue State Sports Marketing and Lottery Board</b>	<b>22,588,153.35</b>	<b>2,731,485.00</b>	<b>6,522,032.00</b>	<b>28.9%</b>	<b>16,066,121.35</b>
051300200100	Benue State Sports Marketing and Lottery Board	13,084,909.35	352,758.00	1,764,578.00	13.5%	11,320,331.35
051305300102	Benue State Rehabilitation Board, Apir	9,503,244.00	2,378,727.00	4,757,454.00	50.1%	4,745,790.00
<b>05140000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>124,644,591.84</b>	<b>55,133,348.00</b>	<b>76,380,980.00</b>	<b>61.3%</b>	<b>48,263,611.84</b>
051400100100	Ministry of Women Affairs and Social Development	124,644,591.84	55,133,348.00	76,380,980.00	61.3%	48,263,611.84
051400100200	Benue State Community and Social Development Agency	38,146,500.00	8,981,250.00	8,981,250.00	23.5%	29,165,250.00
<b>05170000000</b>	<b>Ministry of Education</b>	<b>18,748,544,469.16</b>	<b>4,637,792,062.38</b>	<b>8,988,118,001.49</b>	<b>47.9%</b>	<b>9,760,426,467.67</b>
051700100100	Ministry of Education	111,084,700.44	46,531,976.00	94,841,479.00	85.4%	16,243,221.44
051700300100	Benue State Universal Basic Education Board (SUBEB)	441,473,434.32	77,276,202.00	153,504,430.15	34.8%	287,969,004.17
051700800100	Benue State Library Board	20,941,580.28	4,679,061.12	9,308,173.59	44.4%	11,633,406.69
051700900100	Benue State Examinations Board	51,938,220.00	12,875,061.60	26,489,287.20	51.0%	25,448,932.80
051701000100	Agency for Adult and Non-Formal Education	252,959,003.52	58,517,417.00	117,432,162.00	46.4%	135,526,841.52
051701800100	Benue State Polytechnic, Ugbokolo	1,451,663,619.41	290,067,207.49	582,207,109.73	40.1%	869,456,509.68
051701900100	College of Education, Katsina-Ala	1,976,399,344.82	430,827,765.39	875,888,387.61	44.3%	1,100,510,957.21
051702100100	College of Education Oju	1,977,263,880.24	405,684,248.67	810,156,861.26	41.0%	1,167,107,018.98
051702100300	Benue State University (BSU), Makurdi	3,675,521,561.96	1,020,880,226.61	2,003,314,609.41	54.5%	1,672,206,952.55
051702100200	Benue State University College of Health Sciences	1,258,294,691.65	555,818,204.67	852,867,629.80	67.8%	405,427,061.85
051705400100	Benue State Teaching Service Board	6,478,435,254.84	1,489,913,552.23	2,981,276,552.50	46.0%	3,497,158,702.34
051705500100	Benue State Science and Technical Education Board	488,983,703.28	119,720,086.74	236,875,296.77	48.4%	252,108,406.51
051705600100	Benue State Scholarship Board	13,950,732.00	3,836,394.95	8,050,211.45	57.7%	5,900,520.55
051705700100	Akawe Torkula Polytechnic, Makurdi	549,634,742.41	121,164,657.91	235,905,811.02	42.9%	313,728,931.39



<b>05210000000</b>	<b>Ministry of Health and Human Services</b>	<b>11,662,097,521.45</b>	<b>1,384,506,659.46</b>	<b>2,854,194,949.69</b>	<b>24.5%</b>	<b>8,807,902,571.76</b>
052100100100	Ministry of Health and Human Services	468,668,802.60	120,622,863.66	238,370,219.58	50.9%	230,298,583.02
052100200100	Benue State Health Insurance Agency	1,036,000,000.00	-	-	0.0%	1,036,000,000.00
052102600100	Benue State University Teaching Hospital (BSUTH)	2,609,138,745.45	498,366,588.40	1,081,164,310.78	41.4%	1,527,974,434.67
052102700100	Benue State Primary Health Care Board	4,403,538,221.16	-	-	0.0%	4,403,538,221.16
052110200100	Hospital Management Board	3,144,751,752.24	765,517,207.40	1,534,660,419.33	48.8%	1,610,091,332.91
<b>05390000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>199,068,018.96</b>	<b>50,548,839.60</b>	<b>99,895,405.60</b>	<b>50.2%</b>	<b>99,172,613.36</b>
053905100200	Ministry of Youth and Sports Development	67,302,108.00	16,165,554.00	32,271,113.00	47.9%	35,030,995.00
053905100100	Benue State Sports Council	131,765,910.96	34,383,285.60	67,624,292.60	51.3%	64,141,618.36
<b>05510000000</b>	<b>Bureau of Local Government and Chieftaincy Affairs</b>	<b>138,780,936.00</b>	<b>35,486,369.00</b>	<b>83,574,979.92</b>	<b>60.2%</b>	<b>55,205,956.08</b>
055100100100	Bureau of Local Government and Chieftaincy Affairs	138,780,936.00	35,486,369.00	83,574,979.92	60.2%	55,205,956.08

Table 5: Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Overhead Expenditure</b>	<b>28,808,398,505.37</b>	<b>5,745,329,542.48</b>	<b>8,183,178,222.70</b>	<b>28.4%</b>	<b>20,625,220,282.67</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR:</b>	<b>16,624,929,220.64</b>	<b>4,627,159,759.59</b>	<b>5,392,541,013.07</b>	<b>32.4%</b>	<b>11,232,388,207.57</b>
<b>01110000000</b>	<b>Government House Administration</b>	<b>4,052,731,752.96</b>	<b>685,377,756.34</b>	<b>1,257,216,033.49</b>	<b>31.0%</b>	<b>2,795,515,719.47</b>
011100100100	Government House Administration	1,909,971,380.00	309,024,967.00	627,098,573.00	32.8%	1,282,872,807.00
011100100200	Deputy Governor's Office	1,124,844,851.20	121,690,566.00	327,148,679.00	29.1%	797,696,172.20
011100500100	Development Cooperations, Sustainable Development Goals (SDGs)	2,499,373.80	1,020,223.60	2,275,361.20	91.0%	224,012.60
011100800100	Benue State Emergency Management Agency (BENSEMA)	7,605,000.00	950,000.00	1,550,000.00	20.4%	6,055,000.00
011101000100	Public Procurement Commission	183,050,000.00	-	-	0.0%	183,050,000.00
011101300100	Office of the Secretary to State Government (SSG)	688,304,919.81	228,575,125.90	250,002,305.52	36.3%	438,302,614.29
011101300200	Bureau of Political - SSG	7,629,000.00	200,000.00	400,000.00	5.2%	7,229,000.00
011101300300	Bureau of Research and Policy Analysis (REPA) - SSG	1,000,000.00	100,000.00	200,000.00	20.0%	800,000.00
011101700100	Office of the Secretary to State Government - (EXCO)	16,657,000.00	3,220,000.00	4,830,000.00	29.0%	11,827,000.00
011102100200	Liaison Office Lagos	30,553,057.02	2,921,729.70	5,924,431.20	19.4%	24,628,625.82
011102100300	Liaison Office Kaduna	12,600,001.05	2,000,000.00	4,004,532.81	31.8%	8,595,468.24
011102100400	Liaison Office Abuja/Lodge	51,747,576.83	13,401,896.84	26,475,837.30	51.2%	25,271,739.53
011102100500	Bureau of Archives, Research and Documentation	5,124,949.20	967,747.30	2,196,510.30	42.9%	2,928,438.90
011103300100	Benue State Aids Control Agency (BENSACA)	4,784,000.51	1,000,397.00	3,034,726.16	63.4%	1,749,274.35
011103700100	Muslim Pilgrims Welfare Board (MPWB)	3,492,611.15	-	940,237.00	26.9%	2,552,374.15
011103800100	Christian Pilgrims Welfare Board (CPWB)	2,868,032.40	305,103.00	1,134,840.00	39.6%	1,733,192.40
<b>01120000000</b>	<b>Benue State House of Assembly</b>	<b>887,035,105.80</b>	<b>1,053,420.00</b>	<b>159,829,786.81</b>	<b>18.0%</b>	<b>727,205,318.99</b>
011200100100	Benue State House of Assembly	819,135,104.80	-	156,119,541.81	19.1%	663,015,562.99
011200200100	Benue State House of Assembly Service Commission	67,900,001.00	1,053,420.00	3,710,245.00	5.5%	64,189,756.00
<b>01230000000</b>	<b>Ministry of Information,Culture and Tourism</b>	<b>133,893,480.00</b>	<b>28,953,484.25</b>	<b>47,109,759.51</b>	<b>35.2%</b>	<b>86,783,720.49</b>
012300100100	Ministry of Information,Culture and Tourism	82,223,400.00	11,597,803.25	27,746,826.67	33.7%	54,476,573.33
012300400100	Radio Benue Corporation	37,030,665.00	14,988,500.00	14,988,500.00	40.5%	22,042,165.00
012301300100	Benue Printing and Publishing Corporation (BPPC)	9,952,845.00	2,367,181.00	3,708,432.84	37.3%	6,244,412.16
012305500100	Government Printing Department	4,686,570.00	-	666,000.00	14.2%	4,020,570.00
<b>01240000000</b>	<b>Bureau of Internal Affairs and Special Services (BIASS)</b>	<b>10,042,626,979.55</b>	<b>3,823,527,876.50</b>	<b>3,823,527,876.50</b>	<b>38.1%</b>	<b>6,219,099,103.05</b>
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	10,042,626,979.55	3,823,527,876.50	3,823,527,876.50	38.1%	6,219,099,103.05
<b>01250000000</b>	<b>Office of the Head of Service (HOS)</b>	<b>307,412,065.13</b>	<b>45,829,022.50</b>	<b>51,621,915.76</b>	<b>16.8%</b>	<b>255,790,149.37</b>
012500100100	Office of the Head of Service (HOS)	32,081,389.43	2,760,451.50	6,320,921.76	19.7%	25,760,467.67
012500100200	Bureau of Establishment and Management Services	23,629,200.00	-	599,794.00	2.5%	23,029,406.00
012500100500	Bureau of Service Welfare	82,611,900.00	42,283,349.00	43,115,849.00	52.2%	39,496,051.00
012500500100	Bureau of Manpower Development and Training	169,089,575.70	785,222.00	1,585,351.00	0.9%	167,504,224.70
<b>01400000000</b>	<b>Auditor General</b>	<b>29,867,693.10</b>	<b>1,931,080.00</b>	<b>9,248,513.00</b>	<b>31.0%</b>	<b>20,619,180.10</b>
014000100100	Office of the Auditor-General of the State	21,483,854.70	-	7,317,433.00	34.1%	14,166,421.70
014000200100	Local Government Audit Department	8,383,838.40	1,931,080.00	1,931,080.00	23.0%	6,452,758.40
<b>01470000000</b>	<b>Benue State Civil Service Commission</b>	<b>245,319,294.70</b>	<b>38,655,965.00</b>	<b>41,655,965.00</b>	<b>17.0%</b>	<b>203,663,329.70</b>
014700100100	Benue State Civil Service Commission	28,719,809.50	5,128,470.00	8,128,470.00	28.3%	20,591,339.50
014700100200	Local Government Service Commission	216,599,485.20	33,527,495.00	33,527,495.00	15.5%	183,071,990.20
<b>01480000000</b>	<b>Benue State Independent Electoral Commission (BSIEC)</b>	<b>875,626,050.40</b>	<b>1,831,155.00</b>	<b>2,331,163.00</b>	<b>0.3%</b>	<b>873,294,887.40</b>
014800100100	Benue State Independent Electoral Commission (BSIEC)	875,626,050.40	1,831,155.00	2,331,163.00	0.3%	873,294,887.40
<b>01490000000</b>	<b>Benue State Pension Commission</b>	<b>50,416,799.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>50,416,799.00</b>
014900100100	Benue State Pension Commission	50,416,799.00	-	-	0.0%	50,416,799.00

<b>02000000000</b>	<b>ECONOMIC SECTOR:</b>	<b>8,467,554,284.80</b>	<b>213,989,593.43</b>	<b>1,214,655,351.95</b>	<b>14.3%</b>	<b>7,252,898,932.85</b>
<b>02150000000</b>	<b>Ministry of Agriculture and Natural Resources</b>	<b>395,010,146.77</b>	<b>23,839,957.19</b>	<b>40,499,084.07</b>	<b>10.3%</b>	<b>354,511,062.70</b>
021500100100	Ministry of Agriculture and Natural Resources	341,039,438.80	2,000,000.00	2,000,000.00	0.6%	339,039,438.80
021502100100	Akperan Orshi Polytechnic, Yandev.	41,072,980.47	21,839,957.19	38,499,084.07	93.7%	2,573,896.40
021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)	12,897,727.50	-	-	0.0%	12,897,727.50
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>7,353,365,533.19</b>	<b>174,383,402.42</b>	<b>1,087,130,741.67</b>	<b>14.8%</b>	<b>6,266,234,791.52</b>
022000100100	Ministry of Finance	5,885,244,401.98	171,037,882.42	1,066,646,871.67	18.1%	4,818,597,530.31
022000700100	Office of the Accountant-General	477,938,960.00	-	17,138,350.00	3.6%	460,800,610.00
022000700500	Debt Management Office	16,865,000.00	3,345,520.00	3,345,520.00	19.8%	13,519,480.00
022000800100	Benue State Internal Revenue Service (BIRS)	973,317,171.21	-	-	0.0%	973,317,171.21
<b>02220000000</b>	<b>Ministry of Industry, Trade and Investment</b>	<b>21,919,428.50</b>	<b>707,178.22</b>	<b>5,999,863.86</b>	<b>27.4%</b>	<b>15,919,564.64</b>
022200100100	Ministry of Industry, Trade and Investment	21,919,428.50	707,178.22	5,999,863.86	27.4%	15,919,564.64
<b>02280000000</b>	<b>Ministry of Energy ,Science and Technology</b>	<b>67,809,750.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>67,809,750.00</b>
022800100100	Ministry of Energy ,Science and Technology	66,648,450.00	-	-	0.0%	66,648,450.00
022800100300	Business and Engineering Skills Training (BEST) Centre	1,161,300.00	-	-	0.0%	1,161,300.00
<b>02340000000</b>	<b>Ministry of Works, Transport and Energy</b>	<b>16,011,588.74</b>	<b>2,739,452.25</b>	<b>5,740,071.75</b>	<b>35.8%</b>	<b>10,271,516.99</b>
023400100100	Ministry of Works, Transport and Energy	16,011,588.74	2,739,452.25	5,740,071.75	35.8%	10,271,516.99
<b>02360000000</b>	<b>Benue State Council For Arts and Culture</b>	<b>75,070,420.60</b>	<b>1,508,322.00</b>	<b>2,513,536.00</b>	<b>3.3%</b>	<b>72,556,884.60</b>
023600400100	Benue State Council For Arts and Culture	75,070,420.60	1,508,322.00	2,513,536.00	3.3%	72,556,884.60
<b>02380000000</b>	<b>Benue State Planning Commission</b>	<b>84,045,124.00</b>	<b>1,051,562.00</b>	<b>19,985,096.25</b>	<b>23.8%</b>	<b>64,060,027.75</b>
023800100100	Benue State Planning Commission	84,045,124.00	1,051,562.00	19,985,096.25	23.8%	64,060,027.75
<b>02500000000</b>	<b>Fiscal Responsibility Commission</b>	<b>36,020,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>36,020,000.00</b>
025000100100	Fiscal Responsibility Commission	36,020,000.00	-	-	0.0%	36,020,000.00
<b>02520000000</b>	<b>Ministry of Water Resources and Environment</b>	<b>316,388,086.00</b>	<b>2,245,634.00</b>	<b>31,392,134.00</b>	<b>9.9%</b>	<b>284,995,952.00</b>
025200100100	Ministry of Water Resources and Environment	249,448,500.00	-	29,146,500.00	11.7%	220,302,000.00
025210200100	Benue State Water Board	19,557,636.00	-	-	0.0%	19,557,636.00
025210300100	Benue State Rural Water Supply and Sanitation Agency	32,639,067.30	2,245,634.00	2,245,634.00	6.9%	30,393,433.30
025210400100	Benue State Environmental Sanitation Authority	14,742,882.70	-	-	0.0%	14,742,882.70
<b>02530000000</b>	<b>Ministry of Housing and Urban Development</b>	<b>54,306,056.20</b>	<b>5,261,706.50</b>	<b>15,537,445.50</b>	<b>28.6%</b>	<b>38,768,610.70</b>
025300100100	Ministry of Housing and Urban Development	20,821,500.00	1,620,232.50	3,087,232.50	14.8%	17,734,267.50
025300200100	Ministry of Rural Development and Cooperatives	17,986,419.70	-	3,303,139.00	18.4%	14,683,280.70
025305600100	Benue State Urban Development Board	15,498,136.50	3,641,474.00	9,147,074.00	59.0%	6,351,062.50
<b>02600000000</b>	<b>Ministry of Lands, Survey and Solid Minerals</b>	<b>47,608,150.80</b>	<b>2,252,378.85</b>	<b>5,857,378.85</b>	<b>12.3%</b>	<b>41,750,771.95</b>
026000100100	Ministry of Lands, Survey and Solid Minerals	47,608,150.80	2,252,378.85	5,857,378.85	12.3%	41,750,771.95
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR:</b>	<b>442,907,434.51</b>	<b>11,582,257.00</b>	<b>125,623,182.22</b>	<b>28.4%</b>	<b>317,284,252.29</b>
<b>03180000000</b>	<b>Ministry of Justice</b>	<b>431,857,057.61</b>	<b>11,582,257.00</b>	<b>125,623,182.22</b>	<b>29.1%</b>	<b>306,233,875.39</b>
031800400100	Ministry of Justice	168,162,457.95	-	107,953,785.92	64.2%	60,208,672.03
031800700100	High Court of Justice	196,503,064.76	3,925,361.00	3,925,361.00	2.0%	192,577,703.76
031801100100	Customary Court of Appeal	67,191,534.90	7,656,896.00	13,744,035.30	20.5%	53,447,499.60
<b>03260000000</b>	<b>Judicial Service Commission</b>	<b>11,050,376.90</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>11,050,376.90</b>
032600100100	Judicial Service Commission	9,774,429.00	-	-	0.0%	9,774,429.00
032600700100	Citizens Mediation Centre, Makurdi	1,275,947.90	-	-	0.0%	1,275,947.90
<b>05000000000</b>	<b>SOCIAL SECTOR:</b>	<b>3,273,007,565.42</b>	<b>892,597,932.46</b>	<b>1,450,358,675.46</b>	<b>44.3%</b>	<b>1,822,648,889.96</b>
<b>05130000000</b>	<b>Benue State Sports Marketing and Lottery Board</b>	<b>50,521,103.03</b>	<b>4,826,543.00</b>	<b>13,700,305.02</b>	<b>27.1%</b>	<b>36,820,798.01</b>
051300200100	Benue State Sports Marketing and Lottery Board	22,077,270.00	334,361.00	4,293,858.52	19.4%	17,783,411.48
051305300102	Benue State Rehabilitation Board, Apir	28,443,833.03	4,492,182.00	9,406,446.50	33.1%	19,037,386.53
<b>05140000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>203,784,293.77</b>	<b>82,797,145.94</b>	<b>82,797,145.94</b>	<b>40.6%</b>	<b>120,987,147.83</b>
051400100100	Ministry of Women Affairs and Social Development	40,525,624.97	12,727,465.94	12,727,465.94	31.4%	27,798,159.03
051400100200	Benue State Community and Social Development Agency	163,258,668.80	70,069,680.00	70,069,680.00	42.9%	93,188,988.80

<b>05170000000</b>	<b>Ministry of Education</b>	<b>1,854,464,704.38</b>	<b>658,112,310.20</b>	<b>1,036,324,243.90</b>	<b>55.9%</b>	<b>818,140,460.48</b>
051700100100	Ministry of Education	52,565,667.45	1,040,271.77	15,208,989.42	28.9%	37,356,678.03
051700300100	Benue State Universal Basic Education Board (SUBEB)	164,581,945.01	22,348,980.70	55,858,709.82	33.9%	108,723,235.19
051700800100	Benue State Library Board	8,297,408.00	400,141.00	1,250,141.00	15.1%	7,047,267.00
051700900100	Benue State Examinations Board	229,817,645.00	181,747,892.79	218,175,802.79	94.9%	11,641,842.21
051701000100	Agency for Adult and Non-Formal Education	8,416,044.00	500,000.00	1,000,000.00	11.9%	7,416,044.00
051701800100	Benue State Polytechnic, Ugbokolo	260,389,995.08	27,982,601.73	76,375,795.47	29.3%	184,014,199.61
051701900100	College of Education, Katsina-Ala	116,149,814.00	19,030,133.33	62,853,283.33	54.1%	53,296,530.67
051702100100	College of Education Oju	76,393,868.10	23,873,735.22	34,463,104.22	45.1%	41,930,763.88
051702100300	Benue State University (BSU), Makurdi	709,991,808.10	341,360,250.62	466,047,073.81	65.6%	243,944,734.29
051702100200	Benue State University College of Health Sciences	138,374,420.50	27,535,553.21	62,495,069.21	45.2%	75,879,351.29
051705400100	Benue State Teaching Service Board	48,917,034.25	9,000,000.00	36,250,000.00	74.1%	12,667,034.25
051705500100	Benue State Science and Technical Education Board	7,282,200.00	-	1,000,000.00	13.7%	6,282,200.00
051705600100	Benue State Scholarship Board	6,300,000.00	500,000.00	1,000,000.00	15.9%	5,300,000.00
051705700100	Akawe Torkula Polytechnic, Makurdi	26,986,854.89	2,792,749.83	4,346,274.83	16.1%	22,640,580.06
<b>05210000000</b>	<b>Ministry of Health and Human Services</b>	<b>775,455,034.24</b>	<b>83,999,819.32</b>	<b>182,245,489.60</b>	<b>23.5%</b>	<b>593,209,544.64</b>
052100100100	Ministry of Health and Human Services	247,619,561.60	-	76,249,902.28	30.8%	171,369,659.32
052102600100	Benue State University Teaching Hospital (BSUTH)	434,013,397.54	80,183,834.32	96,549,632.32	22.2%	337,463,765.22
052102700100	Benue State Primary Health Care Board	74,814,986.80	-	-	0.0%	74,814,986.80
052110200100	Hospital Management Board	19,007,088.30	3,815,985.00	9,445,955.00	49.7%	9,561,133.30
<b>05390000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>173,243,970.00</b>	<b>19,483,399.00</b>	<b>24,474,756.00</b>	<b>14.1%</b>	<b>148,769,214.00</b>
053905100200	Ministry of Youth and Sports Development	116,695,769.00	19,483,399.00	24,474,756.00	21.0%	92,221,013.00
053905100100	Benue State Sports Council	56,548,201.00	-	-	0.0%	56,548,201.00
<b>05510000000</b>	<b>Bureau of Local Government and Chieftaincy Affairs</b>	<b>215,538,460.00</b>	<b>43,378,715.00</b>	<b>110,816,735.00</b>	<b>51.4%</b>	<b>104,721,725.00</b>
055100100100	Bureau of Local Government and Chieftaincy Affairs	215,538,460.00	43,378,715.00	110,816,735.00	51.4%	104,721,725.00

Table 6: Capital Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Capital Expenditure</b>	<b>43,531,463,742.35</b>	<b>564,452,561.16</b>	<b>2,627,382,351.72</b>	<b>6.0%</b>	<b>40,904,081,390.63</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR:</b>	<b>3,498,455,058.96</b>	<b>34,141,500.00</b>	<b>221,645,640.50</b>	<b>6.3%</b>	<b>3,276,809,418.46</b>
<b>01110000000</b>	<b>Government House Administration</b>	<b>1,066,105,930.00</b>	<b>2,275,000.00</b>	<b>18,102,200.00</b>	<b>1.7%</b>	<b>1,048,003,730.00</b>
011100100100	Government House Administration	110,800,000.00	-	-	0.0%	110,800,000.00
011100100200	Deputy Governor's Office	73,600,000.00	-	-	0.0%	73,600,000.00
011100500100	Development Cooperations, Sustainable Development Goals (SDGs)	588,602,030.00	2,275,000.00	18,102,200.00	3.1%	570,499,830.00
011101000100	Public Procurement Commission	113,360,000.00	-	-	0.0%	113,360,000.00
011101300100	Office of the Secretary to State Government (SSG)	64,343,900.00	-	-	0.0%	64,343,900.00
011101300200	Bureau of Political - SSG	7,120,000.00	-	-	0.0%	7,120,000.00
011101300300	Bureau of Research and Policy Analysis (REPA) - SSG	800,000.00	-	-	0.0%	800,000.00
011102100300	Liaison Office Kaduna	3,400,000.00	-	-	0.0%	3,400,000.00
011102100500	Bureau of Archives, Research and Documentation	15,580,000.00	-	-	0.0%	15,580,000.00
011103700100	Muslim Pilgrims Welfare Board (MPWB)	72,500,000.00	-	-	0.0%	72,500,000.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	16,000,000.00	-	-	0.0%	16,000,000.00
<b>01120000000</b>	<b>Benue State House of Assembly</b>	<b>976,508,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>976,508,000.00</b>
011200100100	Benue State House of Assembly	924,000,000.00	-	-	0.0%	924,000,000.00
011200200100	Benue State House of Assembly Service Commission	52,508,000.00	-	-	0.0%	52,508,000.00
<b>01230000000</b>	<b>Ministry of Information, Culture and Tourism</b>	<b>1,046,008,311.36</b>	<b>30,472,000.00</b>	<b>201,328,940.50</b>	<b>19.2%</b>	<b>844,679,370.86</b>
012300100100	Ministry of Information, Culture and Tourism	1,046,008,311.36	30,472,000.00	201,328,940.50	19.2%	844,679,370.86
<b>01240000000</b>	<b>Bureau of Internal Affairs and Special Services (BIASS)</b>	<b>150,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>150,000,000.00</b>
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	150,000,000.00	-	-	0.0%	150,000,000.00
<b>01250000000</b>	<b>Office of the Head of Service (HOS)</b>	<b>60,994,947.60</b>	<b>1,394,500.00</b>	<b>2,214,500.00</b>	<b>3.6%</b>	<b>58,780,447.60</b>
012500100500	Bureau of Service Welfare	41,568,147.60	-	820,000.00	2.0%	40,748,147.60
012500500100	Bureau of Manpower Development and Training	19,426,800.00	1,394,500.00	1,394,500.00	7.2%	18,032,300.00
<b>01400000000</b>	<b>Auditor General</b>	<b>4,333,200.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,333,200.00</b>
014000100100	Office of the Auditor-General of the State	1,450,000.00	-	-	0.0%	1,450,000.00
014000200100	Local Government Audit Department	2,883,200.00	-	-	0.0%	2,883,200.00
<b>01470000000</b>	<b>Benue State Civil Service Commission</b>	<b>50,939,540.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>50,939,540.00</b>
014700100100	Benue State Civil Service Commission	25,800,000.00	-	-	0.0%	25,800,000.00
014700100200	Local Government Service Commission	25,139,540.00	-	-	0.0%	25,139,540.00
<b>01480000000</b>	<b>Benue State Independent Electoral Commission (BSIEC)</b>	<b>36,245,130.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>36,245,130.00</b>
014800100100	Benue State Independent Electoral Commission (BSIEC)	36,245,130.00	-	-	0.0%	36,245,130.00
<b>01490000000</b>	<b>Benue State Pension Commission</b>	<b>107,320,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>107,320,000.00</b>
014900100100	Benue State Pension Commission	107,320,000.00	-	-	0.0%	107,320,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR:</b>	<b>30,994,533,464.72</b>	<b>521,937,061.16</b>	<b>2,332,781,419.72</b>	<b>7.5%</b>	<b>28,661,752,045.00</b>
<b>02150000000</b>	<b>Ministry of Agriculture and Natural Resources</b>	<b>6,130,388,677.05</b>	<b>140,729,000.00</b>	<b>311,609,565.98</b>	<b>5.1%</b>	<b>5,818,779,111.07</b>
021500100100	Ministry of Agriculture and Natural Resources	4,503,504,807.40	140,000,000.00	310,880,565.98	6.9%	4,192,624,241.42
021502100100	Akperan Orshi Polytechnic, Yandev.	618,829,869.65	729,000.00	729,000.00	0.1%	618,100,869.65
021510200100	Benue State Agriculture and Rural Development Authority (BNARDA)	1,008,054,000.00	-	-	0.0%	1,008,054,000.00
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>462,176,064.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>462,176,064.00</b>
022000100100	Ministry of Finance	111,292,000.00	-	-	0.0%	111,292,000.00
022000700100	Office of the Accountant-General	65,214,064.00	-	-	0.0%	65,214,064.00
022000700500	Debt Management Office	2,990,000.00	-	-	0.0%	2,990,000.00
022000800100	Benue State Internal Revenue Service (BIRS)	282,680,000.00	-	-	0.0%	282,680,000.00

<b>02220000000</b>	<b>Ministry of Industry, Trade and Investment</b>	<b>451,870,800.00</b>	<b>4,326,835.70</b>	<b>6,607,569.98</b>	<b>1.5%</b>	<b>445,263,230.02</b>
022200100100	Ministry of Industry, Trade and Investment	451,870,800.00	4,326,835.70	6,607,569.98	1.5%	445,263,230.02
<b>02280000000</b>	<b>Ministry of Energy ,Science and Technology</b>	<b>732,625,507.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>732,625,507.00</b>
022800100100	Ministry of Energy ,Science and Technology	732,625,507.00	-	-	0.0%	732,625,507.00
<b>02340000000</b>	<b>Ministry of Works, Transport and Energy</b>	<b>7,380,391,178.75</b>	<b>203,000,000.00</b>	<b>1,297,578,194.72</b>	<b>17.6%</b>	<b>6,082,812,984.03</b>
023400100100	Ministry of Works, Transport and Energy	7,380,391,178.75	203,000,000.00	1,297,578,194.72	17.6%	6,082,812,984.03
<b>02360000000</b>	<b>Benue State Council For Arts and Culture</b>	<b>177,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>177,000,000.00</b>
023600400100	Benue State Council For Arts and Culture	177,000,000.00	-	-	0.0%	177,000,000.00
<b>02380000000</b>	<b>Benue State Planning Commission</b>	<b>2,121,840,817.43</b>	<b>-</b>	<b>10,000,000.00</b>	<b>0.5%</b>	<b>2,111,840,817.43</b>
023800100100	Benue State Planning Commission	2,121,840,817.43	-	10,000,000.00	0.5%	2,111,840,817.43
<b>02500000000</b>	<b>Fiscal Responsibility Commission</b>	<b>3,510,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,510,000.00</b>
025000100100	Fiscal Responsibility Commission	3,510,000.00	-	-	0.0%	3,510,000.00
<b>02520000000</b>	<b>Ministry of Water Resources and Environment</b>	<b>3,409,347,427.74</b>	<b>14,827,388.00</b>	<b>68,738,933.55</b>	<b>2.0%</b>	<b>3,340,608,494.19</b>
025200100100	Ministry of Water Resources and Environment	3,072,293,093.74	-	53,911,545.55	1.8%	3,018,381,548.19
025210200100	Benue State Water Board	5,000,000.00	-	-	0.0%	5,000,000.00
025210300100	Benue State Rural Water Supply and Sanitation Agency	316,874,334.00	14,827,388.00	14,827,388.00	4.7%	302,046,946.00
025210400100	Benue State Environmental Sanitation Authority	15,180,000.00	-	-	0.0%	15,180,000.00
<b>02530000000</b>	<b>Ministry of Housing and Urban Development</b>	<b>7,057,066,192.75</b>	<b>159,053,837.46</b>	<b>634,677,155.49</b>	<b>9.0%</b>	<b>6,422,389,037.26</b>
025300100100	Ministry of Housing and Urban Development	2,976,344,080.39	157,960,837.46	367,738,514.46	12.4%	2,608,605,565.93
025300200100	Ministry of Rural Development and Cooperatives	3,798,592,112.36	-	262,927,441.03	6.9%	3,535,664,671.33
025305600100	Benue State Urban Development Board	282,130,000.00	1,093,000.00	4,011,200.00	1.4%	278,118,800.00
<b>02600000000</b>	<b>Ministry of Lands, Survey and Solid Minerals</b>	<b>3,068,316,800.00</b>	<b>-</b>	<b>3,570,000.00</b>	<b>0.1%</b>	<b>3,064,746,800.00</b>
026000100100	Ministry of Lands, Survey and Solid Minerals	3,068,316,800.00	-	3,570,000.00	0.1%	3,064,746,800.00
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR:</b>	<b>602,441,859.70</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>602,441,859.70</b>
<b>03180000000</b>	<b>Ministry of Justice</b>	<b>582,441,859.70</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>582,441,859.70</b>
031800400100	Ministry of Justice	142,845,400.00	-	-	0.0%	142,845,400.00
031800700100	High Court of Justice	325,870,000.00	-	-	0.0%	325,870,000.00
031801100100	Customary Court of Appeal	113,726,459.70	-	-	0.0%	113,726,459.70
<b>03260000000</b>	<b>Judicial Service Commission</b>	<b>20,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>20,000,000.00</b>
032600100100	Judicial Service Commission	20,000,000.00	-	-	0.0%	20,000,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR:</b>	<b>8,436,033,358.97</b>	<b>8,374,000.00</b>	<b>72,955,291.50</b>	<b>0.9%</b>	<b>8,363,078,067.47</b>
<b>05130000000</b>	<b>Benue State Sports Marketing and Lottery Board</b>	<b>110,566,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>110,566,000.00</b>
051300200100	Benue State Sports Marketing and Lottery Board	88,550,000.00	-	-	0.0%	88,550,000.00
051305300102	Benue State Rehabilitation Board, Apir	22,016,000.00	-	-	0.0%	22,016,000.00
<b>05140000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>236,691,300.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>236,691,300.00</b>
051400100100	Ministry of Women Affairs and Social Development	136,691,300.00	-	-	0.0%	136,691,300.00
051400100200	Benue State Community and Social Development Agency	100,000,000.00	-	-	0.0%	100,000,000.00
<b>05170000000</b>	<b>Ministry of Education</b>	<b>2,402,867,078.45</b>	<b>7,731,000.00</b>	<b>70,580,191.50</b>	<b>2.9%</b>	<b>2,332,286,886.95</b>
051700100100	Ministry of Education	624,998,939.95	-	-	0.0%	624,998,939.95
051700300100	Benue State Universal Basic Education Board (SUBEB)	552,800,000.00	-	-	0.0%	552,800,000.00
051700900100	Benue State Examinations Board	94,747,620.00	-	-	0.0%	94,747,620.00
051701800100	Benue State Polytechnic, Ugbokolo	29,240,000.00	-	-	0.0%	29,240,000.00
051701900100	College of Education, Katsina-Ala	186,660,000.00	-	-	0.0%	186,660,000.00
051702100100	College of Education Oju	160,982,575.00	1,106,000.00	1,551,500.00	1.0%	159,431,075.00
051702100300	Benue State University (BSU), Makurdi	152,001,659.10	-	5,938,610.00	3.9%	146,063,049.10
051702100200	Benue State University College of Health Sciences	186,867,970.00	6,625,000.00	61,090,081.50	32.7%	125,777,888.50
051705400100	Benue State Teaching Service Board	11,620,000.00	-	2,000,000.00	17.2%	9,620,000.00
051705500100	Benue State Science and Technical Education Board	23,244,800.00	-	-	0.0%	23,244,800.00
051705700100	Akawe Torkula Polytechnic, Makurdi	379,703,514.40	-	-	0.0%	379,703,514.40

<b>05210000000</b>	<b>Ministry of Health and Human Services</b>	<b>5,164,296,681.60</b>	<b>293,000.00</b>	<b>523,000.00</b>	<b>0.0%</b>	<b>5,163,773,681.60</b>
052100100100	Ministry of Health and Human Services	4,246,131,881.60	-	-	0.0%	4,246,131,881.60
052100200100	Benue State Health Insurance Agency	153,600,000.00	-	-	0.0%	153,600,000.00
052102600100	Benue State University Teaching Hospital (BSUTH)	167,064,800.00	293,000.00	523,000.00	0.3%	166,541,800.00
052102700100	Benue State Primary Health Care Board	596,000,000.00	-	-	0.0%	596,000,000.00
052110200100	Hospital Management Board	1,500,000.00	-	-	0.0%	1,500,000.00
<b>05390000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>481,462,298.92</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>481,462,298.92</b>
053905100200	Ministry of Youth and Sports Development	481,462,298.92	-	-	0.0%	481,462,298.92
<b>05510000000</b>	<b>Bureau of Local Government and Chieftaincy Affairs</b>	<b>40,150,000.00</b>	<b>350,000.00</b>	<b>1,852,100.00</b>	<b>4.6%</b>	<b>38,297,900.00</b>
055100100100	Bureau of Local Government and Chieftaincy Affairs	40,150,000.00	350,000.00	1,852,100.00	4.6%	38,297,900.00

Table 8: Other Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	<b>Total Other Expenditure</b>	<b>12,650,979,814.00</b>	<b>3,336,023,693.46</b>	<b>6,524,817,078.21</b>	<b>51.6%</b>	<b>6,125,862,735.79</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR:</b>	<b>1,206,300,000.00</b>	<b>247,396,895.00</b>	<b>448,816,105.00</b>	<b>37.2%</b>	<b>757,183,895.00</b>
<b>01110000000</b>	<b>Government House Administration</b>	<b>1,192,300,000.00</b>	<b>247,396,895.00</b>	<b>448,165,105.00</b>	<b>37.6%</b>	<b>743,834,895.00</b>
011100100100	Government House Administration	950,000,000.00	148,761,895.00	298,767,105.00	31.4%	651,232,895.00
011100800100	Benue State Emergency Management Agency (BENSEMA)	300,000.00	98,635,000.00	133,000,000.00	-	133,000,000.00
011101300100	Office of the Secretary to State Government (SSG)	242,000,000.00	-	16,398,000.00	6.8%	225,602,000.00
<b>01120000000</b>	<b>Benue State House of Assembly</b>	<b>14,000,000.00</b>	<b>-</b>	<b>651,000.00</b>	<b>4.7%</b>	<b>13,349,000.00</b>
011200100100	Benue State House of Assembly	14,000,000.00	-	651,000.00	4.7%	13,349,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR:</b>	<b>9,289,007,605.00</b>	<b>2,953,788,505.46</b>	<b>5,930,411,162.89</b>	<b>63.8%</b>	<b>3,358,596,442.11</b>
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>9,225,481,000.00</b>	<b>2,953,788,505.46</b>	<b>5,930,411,162.89</b>	<b>64.3%</b>	<b>3,295,069,837.11</b>
022000100100	Ministry of Finance	4,326,000.00	-	-	0.0%	4,326,000.00
022000700100	Office of the Accountant-General	220,000,000.00	-	-	0.0%	220,000,000.00
022000700500	Debt Management Office	9,000,000,000.00	2,953,788,505.46	5,930,411,162.89	65.9%	3,069,588,837.11
022000800100	Benue State Internal Revenue Service (BIRS)	1,155,000.00	-	-	0.0%	1,155,000.00
<b>02280000000</b>	<b>Ministry of Energy ,Science and Technology</b>	<b>810,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>810,000.00</b>
022800100100	Ministry of Energy ,Science and Technology	810,000.00	-	-	0.0%	810,000.00
<b>02380000000</b>	<b>Benue State Planning Commission</b>	<b>50,820.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>50,820.00</b>
023800100100	Benue State Planning Commission	50,820.00	-	-	0.0%	50,820.00
<b>02520000000</b>	<b>Ministry of Water Resources and Environment</b>	<b>62,665,785.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>62,665,785.00</b>
025210200100	Benue State Water Board	62,665,785.00	-	-	0.0%	62,665,785.00
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR:</b>	<b>357,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>357,000.00</b>
<b>03180000000</b>	<b>Ministry of Justice</b>	<b>357,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>357,000.00</b>
031800700100	High Court of Justice	357,000.00	-	-	0.0%	357,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR:</b>	<b>2,155,315,209.00</b>	<b>134,838,293.00</b>	<b>145,589,810.32</b>	<b>6.8%</b>	<b>2,009,725,398.68</b>
<b>05140000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>444,526,529.20</b>	<b>131,302,694.00</b>	<b>131,302,694.00</b>	<b>29.5%</b>	<b>313,223,835.20</b>
051400100100	Ministry of Women Affairs and Social Development	101,045,800.00	5,595,500.00	5,595,500.00	5.5%	95,450,300.00
051400100200	Benue State Community and Social Development Agency	343,480,729.20	125,707,194.00	125,707,194.00	36.6%	217,773,535.20
<b>05170000000</b>	<b>Ministry of Education</b>	<b>53,439,000.00</b>	<b>2,345,000.00</b>	<b>3,218,500.00</b>	<b>6.0%</b>	<b>50,220,500.00</b>
051701800100	Benue State Polytechnic, Ugbokolo	2,793,000.00	2,295,000.00	3,133,500.00	112.2%	340,500.00
051701900100	College of Education, Katsina-Ala	294,000.00	50,000.00	85,000.00	28.9%	209,000.00
051702100100	College of Education Oju	252,000.00	-	-	0.0%	252,000.00
051702100200	Benue State University College of Health Sciences	100,000.00	-	-	0.0%	100,000.00
051705600100	Benue State Scholarship Board	50,000,000.00	-	-	0.0%	50,000,000.00
<b>05210000000</b>	<b>Ministry of Health and Human Services</b>	<b>1,652,349,679.80</b>	<b>190,599.00</b>	<b>10,068,616.32</b>	<b>0.6%</b>	<b>1,642,281,063.48</b>
052100100100	Ministry of Health and Human Services	950,492,885.00	-	9,878,017.32	1.0%	940,614,867.68
052100200100	Benue State Health Insurance Agency	700,000,000.00	-	-	0.0%	700,000,000.00
052102600100	Benue State University Teaching Hospital (BSUTH)	294,000.00	-	-	0.0%	294,000.00
052110200100	Hospital Management Board	1,562,794.80	190,599.00	190,599.00	12.2%	1,372,195.80
<b>05390000000</b>	<b>Ministry of Youth and Sports Development</b>	<b>4,000,000.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>25.0%</b>	<b>3,000,000.00</b>
053905100200	Ministry of Youth and Sports Development	4,000,000.00	1,000,000.00	1,000,000.00	25.0%	3,000,000.00
<b>05510000000</b>	<b>Bureau of Local Government and Chieftaincy Affairs</b>	<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000.00</b>
055100100100	Bureau of Local Government and Chieftaincy Affairs	1,000,000.00	-	-	0.0%	1,000,000.00



## 2.E Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Code	Economic	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
<b>2</b>	<b>EXPENDITURES</b>	<b>134,374,766,311.23</b>	<b>18,347,751,434.04</b>	<b>35,640,286,080.56</b>	<b>26.5%</b>	<b>98,734,480,230.67</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>44,542,325,790.51</b>	<b>8,694,261,403.47</b>	<b>17,306,361,698.18</b>	<b>38.9%</b>	<b>27,235,964,092.33</b>
<b>2101</b>	<b>SALARY</b>	<b>37,014,994,194.64</b>	<b>8,494,597,629.29</b>	<b>16,716,536,525.18</b>	<b>45.2%</b>	<b>20,298,457,669.46</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>37,014,994,194.64</b>	<b>8,494,597,629.29</b>	<b>16,716,536,525.18</b>	<b>45.2%</b>	<b>20,298,457,669.46</b>
21010101	SALARY	36,881,442,194.64	8,442,503,705.29	16,664,442,601.18	45.2%	20,216,999,593.46
21010102	OVER TIME PAYMENTS	13,552,000.00	40,112,720.00	40,112,720.00	296.0%	- 26,560,720.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	120,000,000.00	11,981,204.00	11,981,204.00	10.0%	108,018,796.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>7,527,331,595.88</b>	<b>199,663,774.18</b>	<b>589,825,173.00</b>	<b>7.8%</b>	<b>6,937,506,422.88</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>749,676,555.98</b>	<b>94,786,294.27</b>	<b>251,658,723.80</b>	<b>33.6%</b>	<b>498,017,832.18</b>
21020101	NON REGULAR ALLOWANCES	749,676,555.98	94,786,294.27	251,658,723.80	33.6%	498,017,832.18
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>6,777,655,039.90</b>	<b>104,877,479.91</b>	<b>338,166,449.20</b>	<b>5.0%</b>	<b>6,439,488,590.70</b>
21020201	NHIS CONTRIBUTION	2,269,602,684.25	-	-	0.0%	2,269,602,684.25
21020202	CONTRIBUTORY PENSION	3,535,586,224.65	104,877,479.91	338,166,449.20	9.6%	3,197,419,775.45
21020203	GROUP LIFE INSURANCE	472,466,131.00	-	-	0.0%	472,466,131.00
21020204	EMPLOYEES COMPENSATION FUND	500,000,000.00	-	-	0.0%	500,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>46,300,976,778.37</b>	<b>9,089,037,469.41</b>	<b>15,706,542,030.66</b>	<b>33.9%</b>	<b>30,594,434,747.71</b>
<b>2201</b>	<b>SOCIAL BENEFITS</b>	<b>4,841,598,459.00</b>	<b>7,684,233.47</b>	<b>998,546,729.75</b>	<b>20.6%</b>	<b>3,843,051,729.25</b>
<b>220101</b>	<b>SOCIAL BENEFITS</b>	<b>4,841,598,459.00</b>	<b>7,684,233.47</b>	<b>998,546,729.75</b>	<b>20.6%</b>	<b>3,843,051,729.25</b>
22010101	GRATUITY	2,704,218,459.00	-	100,660,198.00	3.7%	2,603,558,261.00
22010102	PENSION	2,010,000,000.00	7,644,233.47	897,553,531.75	44.7%	1,112,446,468.25
22010103	DEATH BENEFITS	127,380,000.00	40,000.00	333,000.00	0.3%	127,047,000.00
<b>2202</b>	<b>OVERHEAD COST</b>	<b>28,808,398,505.37</b>	<b>5,745,329,542.48</b>	<b>8,183,178,222.70</b>	<b>28.4%</b>	<b>20,625,220,282.67</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>1,658,759,959.36</b>	<b>138,824,990.00</b>	<b>318,816,828.00</b>	<b>19.2%</b>	<b>1,339,943,131.36</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	460,117,622.50	28,119,955.00	47,562,815.00	10.3%	412,554,807.50
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	674,391,873.20	109,191,015.00	269,739,993.00	40.0%	404,651,880.20
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	59,205,423.00	1,514,020.00	1,514,020.00	2.6%	57,691,403.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	465,045,040.66	-	-	0.0%	465,045,040.66
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>503,221,375.42</b>	<b>81,412,228.59</b>	<b>130,156,256.26</b>	<b>25.9%</b>	<b>373,065,119.16</b>
22020201	ELECTRICITY CHARGES	246,919,664.32	60,253,174.59	92,843,094.01	37.6%	154,076,570.31
22020202	TELEPHONE CHARGES	30,236,728.00	3,142,420.00	5,248,230.00	17.4%	24,988,498.00
22020203	INTERNET ACCESS CHARGES	85,723,386.90	16,180,054.00	26,191,241.00	30.6%	59,532,145.90
22020204	SATELLITE BROADCASTING ACCESS CHARGES	55,011,271.90	493,830.00	1,761,810.00	3.2%	53,249,461.90
22020205	WATER RATES	14,336,815.80	855,750.00	2,708,561.25	18.9%	11,628,254.55
22020206	SEWERAGE CHARGES	11,997,287.00	435,000.00	1,287,320.00	10.7%	10,709,967.00
22020207	LEASED COMMUNICATION LINES(S)	560,000.00	-	-	0.0%	560,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	58,436,221.50	52,000.00	116,000.00	0.2%	58,320,221.50