



Benue State Government

BUDGET IMPLEMENTATION REPORT QUARTER 2 2025

26th July, 2025

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1 Summary of Performance

1.A Introduction

This Budget Implementation Report for Benue State is prepared quarterly and issued within 30 days from the end of each quarter.

This report includes the original approved budget appropriations for the year 2025 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.

This Q2 report is assessed against the 2025 Original budget.

The core economic classifications, as per the National Chart of Accounts (NCOA) refer to:

- Revenue – Economic Account Type 1
- Personnel Expenditure – Economic Sub-Account Type 21
- Overheads Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 23
- Others Expenditures (covering Loans, Grants and Contributions, Subsidies, Debt Service and Transfer Payments) - Economic Account Classes 2203-2209 as applicable

This report includes, in sections 3 and 4, detailed reports on Primary Healthcare and Basic Education expenditures, respectively.

This Budget Implementation Report is produced by the Account-General's Office/ Ministry of Finance/ Benue State Budget and Economic Planning Commission/ 2025 State equivalent and published on the Benue State website.

1.B Revenue Performance

The approved Benue State Budget for the 2025 fiscal year stands at ₦550,112,988,930.45, representing an increase of ₦177,092,421,611.41 (32.19%) over the 2024 Final Budget figure of ₦373,020,567,319.04. The 2025 revenue projections comprise Benue State's Share of FAAC at ₦430,333,376,481.62, Independent Revenue at ₦35,569,068,783.83, and Other Receipts — including Aid & Grants and Capital Development Fund (CDF) Receipts — totalling ₦84,210,543,665.00.

For Second Quarter (Q2) of 2025, total revenue from all sources (excluding opening balance) was recorded ₦85,660,389,241.58 with a cumulative (Q1 -Q2) total of ₦152,710,261,488.49, representing 27.8% of the total approved budget. The half year values comprised ₦131,757,612,106.34 (30.6%) from FAAC, ₦15,900,458,317.35 (44.7%) from Independent Revenue, and ₦5,052,191,064.80 (6.0%) from Other Receipts.

Revenue performance in Q2 remains below expectations, with Internally Generated Revenue (IGR) performing best in the revenue cycle. The State Government is actively working to address these issues to improve subsequent revenue reporting.

1.C Recurrent Expenditure Performance

The approved expenditure for the 2025 Benue State Budget stands at ₦550,112,988,930.45, comprising ₦192,502,342,724.56 for Recurrent Expenditure and ₦357,610,646,205.89 for Capital Expenditure. The Recurrent Expenditure is further broken down into ₦83,658,952,218.27 for Personnel Costs and

₦108,843,390,506.28 for Other Recurrent Costs, which include Non-Debt Recurrent Expenditure and Debt Service.

For Second Quarter (Q2) of 2025, total Recurrent Expenditure from all sources was recorded at ₦54,129,013,136.16 with a cumulative (Q1 – Q2) total of ₦98,627,050,078.91, representing 51.2% of the total approved budget. Personnel Costs were captured at ₦19,975,215,466.85 with a half-year total of ₦34,716,243,837.03, representing 41.5% of the total Personnel Budget, while Other Recurrent Costs were ₦34,153,797,669.30 with a cumulative total of ₦63,910,806,241.87 (58.7% of the total budgeted for Other Recurrent Costs).

The impressive 51.2% performance of recurrent expenditure in Q2 2025 is attributed to the consistent payment of salaries and the huge debt servicing of over N40 billion undertaken during the quarter under the leadership of His Excellency, Rev. Fr. Dr. Hyacinth I. Alia.

1.D Capital Expenditure Performance

The approved Capital Expenditure for the 2025 Benue State Budget stands at ₦357,610,646,205.89. For Second Quarter (Q2) of 2025, actual Capital Expenditure was ₦17,176,626,224.41, which cumulated to ₦40,497,448,446.34 for the half year. This represents a performance rate of 11.3% against the approved capital budget for the period under review.

Although the 2025 Capital Budget was increased by over ₦100 billion to stimulate aggressive urban and especially rural infrastructural development, implementation, especially in the second quarter, has been significantly slowed down. The poor recorded performance is largely due to the overwhelming insecurity challenges faced by the State during this reporting period.

1.E Conclusions

The Q2 BPR for the 2025 Approved Budget of Benue State reflects an overall improved average performance. In terms of revenue generation, the State got ₦237.89 billion as against the projected ₦275.06 billion expected from all sources for the mid-year. This shortfall is largely attributable to deductions from FAAC and the absence of some FAAC revenue items ab initio expected to augment our financing deficits. Internally Generated Revenue (IGR) improved, and the stoppage of some foreign receipts from Aid and Grants by some donor agencies.

On the expenditure side, recurrent expenditure performed at 51.2% as personnel costs performed impressively with a 41.5% implementation rate. This is attributed to the political will and commitment of the present administration to the regular payment of salaries to civil servants and political office holders as and when due.

Other recurrent costs exceeded the 50% quarterly benchmark, achieving 58.7% performance. This achievement is primarily due to appreciable debt servicing, totalling over ₦40 billion (289.3% of the debt service allocation for Q2).

Conversely, capital expenditure showed a poor performance, recording only a 11.3% from the Q1 6.5% implementation rate. This is largely due to the insecurity crisis caused by persistent and overwhelming attacks from bandits and armed herders across the State, severely hampering infrastructural development efforts.

Regarding the financial balance, while the total aggregate revenue for Q2 was ₦237.89 billion (or ₦152.71 billion when excluding the opening balance), total aggregate expenditure amounted to ₦139.12 billion. This resulted in a surplus balance of ₦13.59 billion (or ₦98.77 billion when factoring in the opening balance). The surplus financial position is mainly due to the irregular release of overhead to MDAs and low implementation of capital projects arising from the multiple and mind-boggling insecurity situations in the State.

Additionally, Benue State is not reporting any income from bank interests, as the Office of the State Accountant-General has either not reported such inflows in the State Cash Flow report, or the State may not be operating savings or fixed deposit accounts.

Over-expenditures and budget deviations observed in some areas are currently under consideration after a mid-year budget review with MDAs by the Budget and Economic Planning Commission, with budget amendments being processed for the House of Assembly. These adjustments will be captured in the Q3 BIR report, as some approvals were granted in the second quarter.

Lastly, the very low levels of expenditure in the Primary Health Care (PHC) and Basic Education (BED) sectors are concerning. The Benue State Budget and Economic Planning Commission will be advising the government appropriately on necessary corrective actions.

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

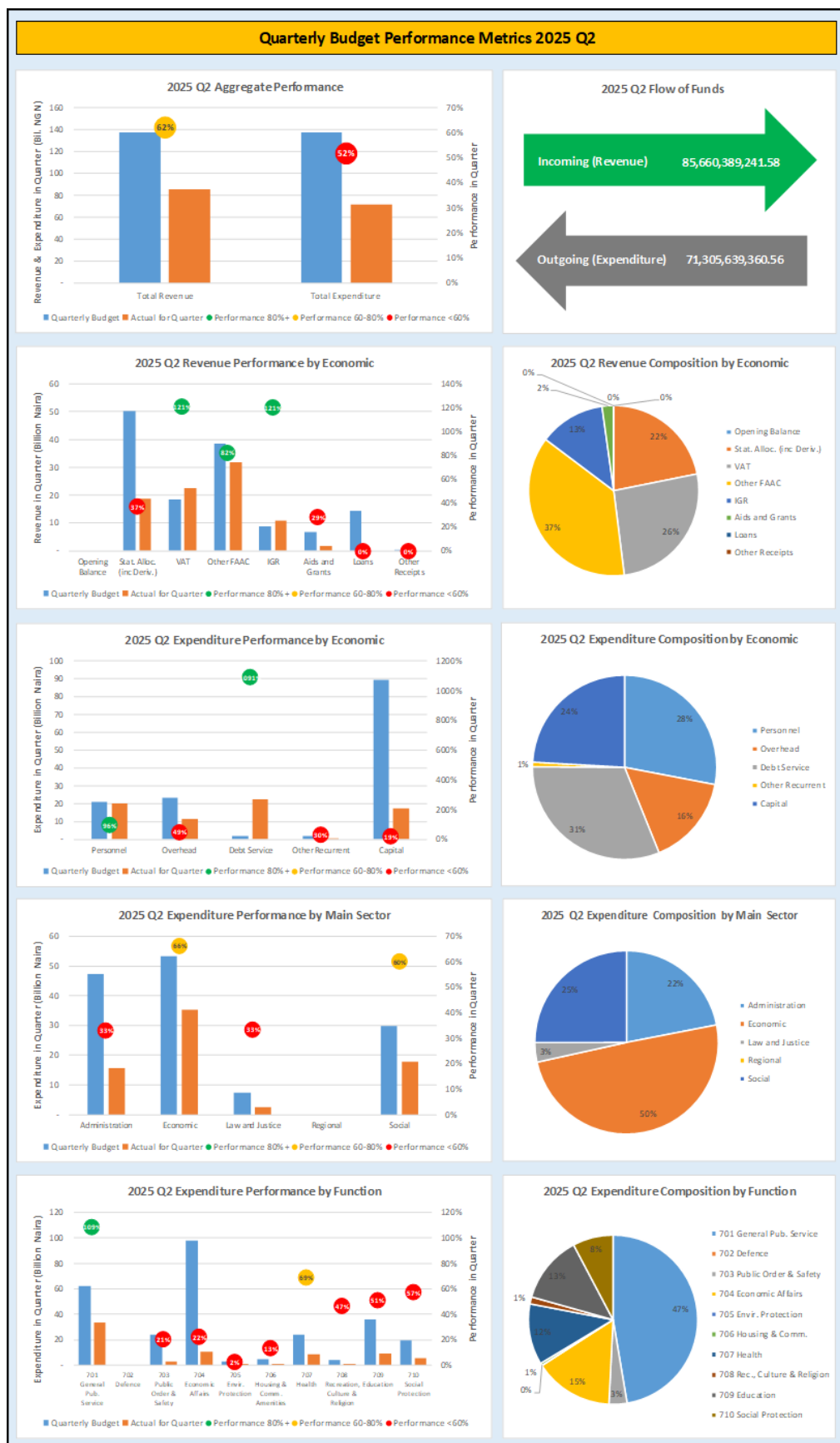
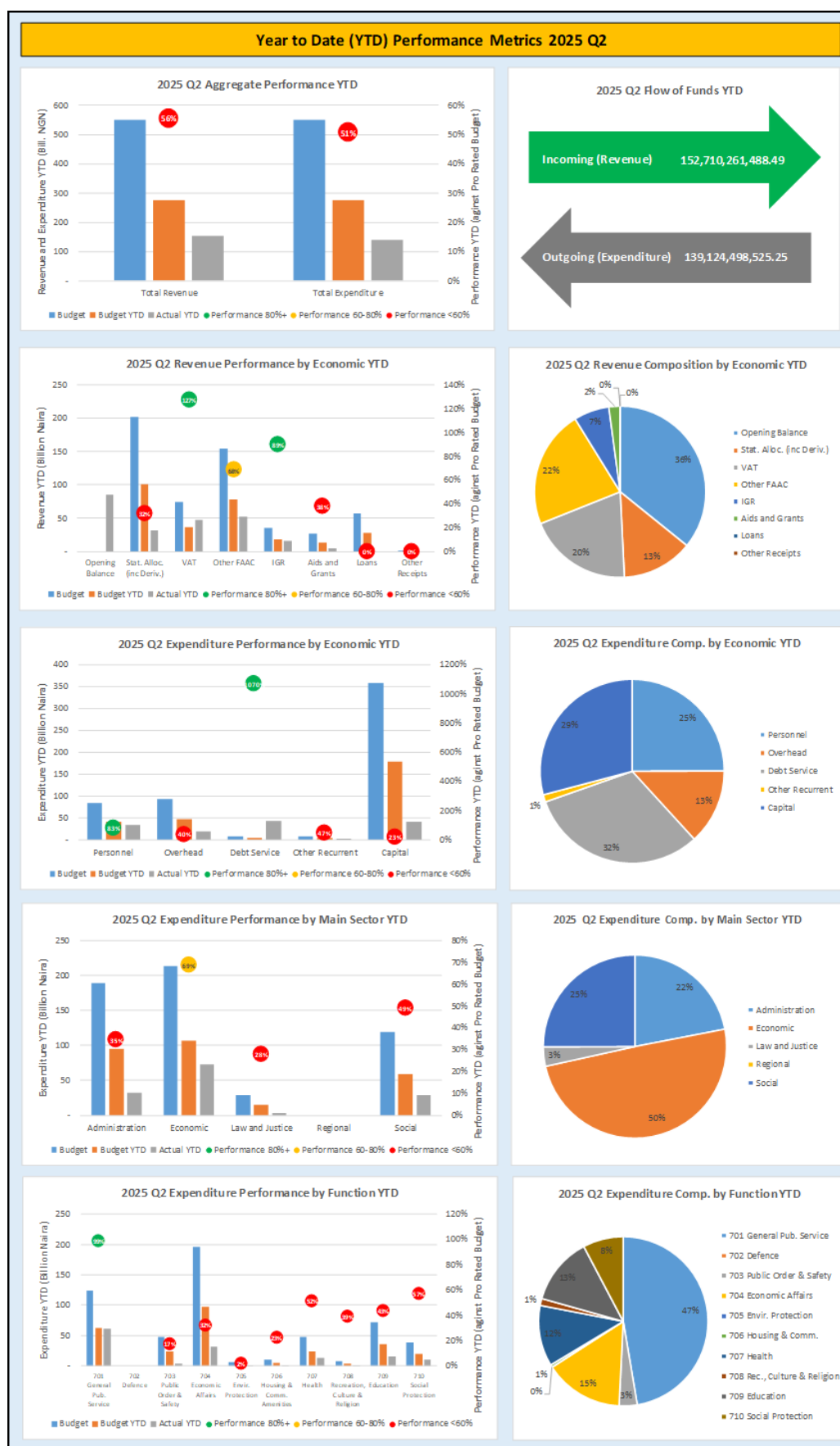


Figure 2: Fiscal Performance Overview Year to Date



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Benue State Government 2025 Q2 Budget Performance Report - Summary

Item	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
Opening Balance	96,027,750,352.74	-	85,180,877,410.35	88.7%	10,846,872,942.39
Recurrent Revenue	465,902,445,265.45	83,772,993,010.85	147,658,070,423.69	31.7%	318,244,374,841.76
11 - GOVERNMENT SHARE OF FAAC	430,333,376,481.62	73,049,073,200.73	131,757,612,106.34	30.6%	298,575,764,375.28
12 - INDEPENDENT REVENUE	35,569,068,783.83	10,723,919,810.12	15,900,458,317.35	44.7%	19,668,610,466.48
Recurrent Expenditure	192,502,342,724.56	54,129,013,136.16	98,627,050,078.91	51.2%	93,875,292,645.65
21 - PERSONNEL COST (INCLUDING 2201 WHEF	83,658,952,218.27	19,975,215,466.85	34,716,243,837.03	41.5%	48,942,708,381.24
22 - OTHER RECURRENT COSTS (EXCLUDING 2	108,843,390,506.28	34,153,797,669.30	63,910,806,241.87	58.7%	44,932,584,264.41
<i>Breakdown of Other Recurrent Costs</i>					
2202 - OVERHEAD COST	93,127,521,183.22	11,322,603,566.42	18,451,853,030.41	19.8%	74,675,668,152.81
OTHER RECURRENT (2203-2209)	15,715,869,323.06	22,831,194,102.88	45,458,953,211.46	289.3%	- 29,743,083,888.40
Transfer to Capital Account	369,427,852,893.63	29,643,979,874.70	134,211,897,755.14	36.3%	235,215,955,138.50
Other Receipts	84,210,543,665.00	1,887,396,230.73	5,052,191,064.80	6.0%	79,158,352,600.20
13 - AID AND GRANTS	26,471,929,590.94	1,887,396,230.73	5,052,191,064.80	19.1%	21,419,738,526.14
14 - CAPITAL DEVELOPMENT FUND (CDF) RECE	57,738,614,074.06	-	-	0.0%	57,738,614,074.06
Capital Expenditure	357,610,646,205.89	17,176,626,224.41	40,497,448,446.34	11.3%	317,113,197,759.55
23 - CAPITAL EXPENDITURE	357,610,646,205.89	17,176,626,224.41	40,497,448,446.34	11.3%	317,113,197,759.55
Total Revenue (including OB)	646,140,739,283.19	85,660,389,241.58	237,891,138,898.84	36.8%	408,249,600,384.35
Total Expenditure	550,112,988,930.45	71,305,639,360.56	139,124,498,525.25	25.3%	410,988,490,405.20

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Benue State Government Budget Performance Report 2025 Q2 - Total Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Revenue	550,112,988,930.45	85,660,389,241.58	152,710,261,488.49	27.8%	397,402,727,441.96
010000000000	ADMINISTRATION SECTOR:	17,009,825,749.40	1,144,270,486.57	2,166,110,338.05	12.7%	14,843,715,411.35
011100000000	Government House Administration	16,825,631,419.36	1,106,587,958.18	2,125,857,759.66	12.6%	14,699,773,659.70
011100500100	Sustainable Development Goals (SDGs)	1,012,313,234.00	-	-	0.0%	1,012,313,234.00
011100800100	Benue State Emergency Management Agency (BENSEMA)	4,699,267,716.73	1,052,086,956.20	1,890,913,042.90	40.2%	2,808,354,673.83
011101000100	Public Procurement Commission	710,318,980.04	51,501,001.98	231,944,716.76	32.7%	478,374,263.28
011101200100	Benue Investment Promotion Agency	5,674,394,180.49	-	-	0.0%	5,674,394,180.49
011101600100	Benue State Council on Climate Change	2,581,112,046.89	3,000,000.00	3,000,000.00	0.1%	2,578,112,046.89
011102000100	Benue State Social Investment Programme	1,132,765,069.39	-	-	0.0%	1,132,765,069.39
011103700100	Muslim Pilgrims Welfare Board (MPWB)	153,948.63	-	-	0.0%	153,948.63
011103800100	Christian Pilgrims Welfare Board (CPWB)	461,845.89	-	-	0.0%	461,845.89
011104500100	Benue State Pension Commission	568,172,486.35	-	-	0.0%	568,172,486.35
011113200100	Bureau for International Cooperation & Development	446,671,910.94	-	-	0.0%	446,671,910.94
012300000000	Ministry of Information, Culture and Tourism	56,203,591.98	35,469,178.39	37,453,178.39	66.6%	18,750,413.59
012300100100	Ministry of Information, Culture and Tourism	18,988,050.10	27,436,328.39	27,436,328.39	144.5%	- 8,448,278.29
012300300100	Benue State Television Corporation	11,546,147.27	2,196,000.00	3,907,000.00	33.8%	7,639,147.27
012300400100	Radio Benue Corporation	16,740,374.05	-	163,000.00	1.0%	16,577,374.05
012301300100	Benue Printing and Publishing Corporation (BPPC)	4,464,510.28	5,836,850.00	5,836,850.00	130.7%	- 1,372,339.72
012305500100	Government Printing Department	615,794.52	-	-	0.0%	615,794.52
012305600100	Benue State Council For Arts and Culture	3,848,715.76	-	110,000.00	2.9%	3,738,715.76
012400000000	Bureau of Internal Affairs and Special Services (BIASS)	18,088,964.06	1,901,800.00	2,487,850.00	13.8%	15,601,114.06
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	18,088,964.06	1,901,800.00	2,487,850.00	13.8%	15,601,114.06
014000000000	Auditor General	877,507.19	-	-	0.0%	877,507.19
014000100100	Office of the Auditor-General of the State	538,820.21	-	-	0.0%	538,820.21
014000200100	Local Government Audit Department	338,686.99	-	-	0.0%	338,686.99
014800000000	Benue State Independent Electoral Commission (BSIEC)	61,616,317.14	-	-	0.0%	61,616,317.14
014800100100	Benue State Independent Electoral Commission (BSIEC)	61,616,317.14	-	-	0.0%	61,616,317.14
014900000000	Local Government Service Commission	44,367,464.22	-	-	0.0%	44,367,464.22
014900100100	Local Government Service Commission	44,367,464.22	-	-	0.0%	44,367,464.22
016100000000	Office of the Secretary to the State Government (SSG)	3,040,485.45	311,550.00	311,550.00	10.2%	2,728,935.45
016100500100	Liaison Office Lagos	1,154,614.73	311,550.00	311,550.00	27.0%	843,064.73
016100500200	Liaison Office Kaduna	346,384.42	-	-	0.0%	346,384.42
016100500300	Liaison Office Abuja/Lodge	1,539,486.30	-	-	0.0%	1,539,486.30
020000000000	ECONOMIC SECTOR:	523,977,140,171.78	81,504,187,567.84	144,102,308,481.35	27.5%	379,874,831,690.43
021500000000	Ministry of Agriculture & Food Security	10,603,330,954.52	630,832,498.01	633,937,353.09	6.0%	9,969,393,601.43
021500100100	Ministry of Agriculture & Food Security	6,367,378,220.51	345,800,000.00	345,800,000.00	5.4%	6,021,578,220.51
021502100100	Akperan Orshi Polytechnic, Yandev.	726,991,348.84	11,448,624.21	14,553,479.29	2.0%	712,437,869.55
021510200100	Bureau of Agricultural Development & Mechanization(BADM)	3,508,961,385.17	273,583,873.80	273,583,873.80	7.8%	3,235,377,511.37

Benue State Government Budget Performance Report 2025 Q2 - Total Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
022000000000	Ministry of Finance	504,098,250,803.23	80,580,431,116.71	142,957,890,724.36	28.4%	361,140,360,078.87
022000700100	Office of the Accountant-General	432,369,572,230.43	73,049,073,200.73	131,757,612,106.34	30.5%	300,611,960,124.09
022000200100	Debt Management Office	50,000,000,000.00	-	-	0.0%	50,000,000,000.00
022000800100	Benue State Internal Revenue Service (BIRS)	21,728,678,572.80	7,531,357,915.98	11,200,278,618.02	51.5%	10,528,399,954.78
022800000000	Ministry of Science and Technological Innovation	175,753,443.94	489,000.00	1,156,450.00	0.7%	174,596,993.94
022800100100	Ministry of Science, Technology & Innovation	170,834,301.81	-	-	0.0%	170,834,301.81
022800200300	Business and Engineering Skills Training (BEST) Centre	4,919,142.14	489,000.00	1,156,450.00	23.5%	3,762,692.14
023100000000	Ministry of Power and Transport	33,458,686.50	-	-	0.0%	33,458,686.50
023100100100	Ministry of Power, Renewable Energy and Transport	33,458,686.50	-	-	0.0%	33,458,686.50
023800000000	Benue State Budget and Economic Planning Commission	4,224,480,045.10	-	-	0.0%	4,224,480,045.10
023800100100	Benue State Budget and Economic Planning Commission	4,224,480,045.10	-	-	0.0%	4,224,480,045.10
025200000000	Ministry of Water Resources, Environment and Climate Change	1,015,005,489.70	169,324,322.34	350,353,917.24	34.5%	664,651,572.46
025200100100	Ministry of Water Resources, Environment and Climate Change	207,118,271.12	-	-	0.0%	207,118,271.12
025210200100	Benue State Water Board	63,118,938.41	5,438,500.00	15,435,000.00	24.5%	47,683,938.41
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	551,182,496.07	158,610,822.34	324,787,317.24	58.9%	226,395,178.83
025210400100	Benue State Environmental Sanitation Authority	193,585,784.10	5,275,000.00	10,131,600.00	5.2%	183,454,184.10
025400000000	Ministry of Cooperatives and Rural Development	181,821,808.68	20,571,750.00	46,865,850.00	25.8%	134,955,958.68
025400100100	Ministry of Cooperatives and Rural Development	85,603,914.76	8,366,250.00	24,295,350.00	28.4%	61,308,564.76
025400200100	Benue State Urban Development Board	96,217,893.91	12,205,500.00	22,570,500.00	23.5%	73,647,393.91
026000000000	Ministry of Lands, Survey and Solid Minerals	90,126,646.95	51,176,647.78	60,741,953.66	67.4%	29,384,693.29
026000100100	Ministry of Lands, Survey and Solid Minerals	90,126,646.95	51,176,647.78	60,741,953.66	67.4%	29,384,693.29
022200000000	Ministry of Industry, Trade and Investment	3,554,912,293.16	51,362,233.00	51,362,233.00	1.4%	3,503,550,060.16
022200100100	Ministry of Industry, Trade and Investment	3,273,186,299.78	51,362,233.00	51,362,233.00	1.6%	3,221,824,066.78
022200300100	Directorate for Diaspora Linkages and Investment	281,725,993.38	-	-	0.0%	281,725,993.38
030000000000	LAW & JUSTICE SECTOR:	133,408,803.24	79,686,649.93	80,718,769.93	60.5%	52,690,033.31
031800000000	Benue State Judicial Service Commission	110,124,072.92	78,313,669.93	78,313,669.93	71.1%	31,810,402.99
031805100100	High Court of Justice	103,915,325.43	78,139,869.93	78,139,869.93	75.2%	25,775,455.50
031805200100	Customary Court of Appeal	6,208,747.49	173,800.00	173,800.00	2.8%	6,034,947.49
032600000000	Ministry of Justice and Public Order	23,284,730.33	1,372,980.00	2,405,100.00	10.3%	20,879,630.33
032600100100	Ministry of Justice and Public Order	23,284,730.33	1,372,980.00	2,405,100.00	10.3%	20,879,630.33
050000000000	SOCIAL SECTOR:	8,992,614,206.02	2,932,244,537.24	6,361,123,899.16	70.7%	2,631,490,306.86
051400000000	Ministry of Women Affairs and Social Welfare	1,924,357.88	-	1,269,841.00	66.0%	654,516.88
051400100100	Ministry of Women Affairs and Social Welfare	1,924,357.88	-	1,269,841.00	66.0%	654,516.88
051700000000	Ministry of Education and Knowledge Management	5,781,320,011.25	2,334,587,761.90	3,740,981,868.44	64.7%	2,040,338,142.81
051700100100	Ministry of Education and Knowledge Management	318,744,687.31	85,319,150.00	85,319,150.00	26.8%	233,425,537.31
051700300100	Benue State Universal Basic Education Board (SUBEB)	43,267,970.70	-	-	0.0%	43,267,970.70
051700800100	Benue State Library Board	231,307.82	12,600.00	36,900.00	16.0%	194,407.82
051700900100	Benue State Examinations Board	451,081,032.82	77,693,410.00	77,693,410.00	17.2%	373,387,622.82
051701000100	Agency for Adult and Non-Formal Education	384,871.58	-	-	0.0%	384,871.58
051701200100	Bureau for Education Quality Assurance	596,550,942.27	52,159,992.96	80,856,011.92	13.6%	515,694,930.35
051701800100	Benue State Polytechnic, Ugbokolo	153,996,331.25	91,807,794.06	155,614,599.86	101.1%	- 1,618,268.61
051701100100	College of Education, Katsina-Ala	774,861,946.56	28,813,750.00	472,836,612.68	61.0%	302,025,333.88
051701300100	College of Education Oju	99,104,430.73	11,421,900.00	26,923,500.00	27.2%	72,180,930.73
051703100200	Benue State University College of Health Sciences	372,678,767.17	350,920,869.80	418,179,346.80	112.2%	- 45,500,579.63
051702100100	Benue State University (BSU), Makurdi	2,858,073,294.47	1,630,850,495.08	2,413,394,637.18	84.4%	444,678,657.29
051705400100	Benue State Teaching Service Board	86,989,089.18	2,906,400.00	7,150,500.00	8.2%	79,838,589.18
051705500100	Benue State Science and Technical Education Board	2,309,229.45	-	-	0.0%	2,309,229.45
051705600100	Benue State Scholarship Board	3,848,715.76	-	-	0.0%	3,848,715.76
051701800200	Akawe Torkula Polytechnic, Makurdi	19,197,394.19	2,681,400.00	2,977,200.00	15.5%	16,220,194.19

Benue State Government Budget Performance Report 2025 Q2 - Total Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
052100000000	Ministry of Health and Human Services	2,498,444,275.05	597,624,625.34	2,618,690,939.72	104.8%	- 120,246,664.67
052100100100	Ministry of Health and Human Services	60,617,273.17	34,681,900.00	76,946,600.00	126.9%	- 16,329,326.83
052100200100	Benue State Health Insurance Agency	319,443,407.80	-	-	0.0%	319,443,407.80
052102600100	Benue State University Teaching Hospital (BSUTH)	1,824,359,975.52	515,975,950.34	2,386,626,417.72	130.8%	- 562,266,442.20
052102700100	Benue State Primary Health Care Board	33,861,979.57	-	-	0.0%	33,861,979.57
052110200100	Hospital Management Board	260,161,639.00	46,966,775.00	155,117,922.00	59.6%	105,043,717.00
053900000000	Ministry of Youth, Sports and Creativity	102,089,861.84	32,150.00	181,250.00	0.2%	101,908,611.84
053900100100	Ministry of Youth, Sports and Creativity	47,850,313.26	32,150.00	136,250.00	0.3%	47,714,063.26
053905100100	Benue State Sports Council	357,527.99	-	45,000.00	12.6%	312,527.99
053905400100	Benue State Sports Marketing and Lottery Board	53,882,020.59	-	-	0.0%	53,882,020.59
055100000000	Bureau of Local Government and Chieftaincy Affairs	608,835,700.00	-	-	0.0%	608,835,700.00
055100100100	Bureau of Local Government and Chieftaincy Affairs	608,835,700.00	-	-	0.0%	608,835,700.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Benue State Government Budget Performance Report 2025 Q2 - Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
1	REVENUE	550,112,988,930.45	85,660,389,241.58	152,710,261,488.49	27.8%	397,402,727,441.96
11	GOVERNMENT SHARE OF FAAC	430,333,376,481.62	73,049,073,200.73	131,757,612,106.34	30.6%	298,575,764,375.28
1101	GOVERNMENT SHARE OF FAAC	430,333,376,481.62	73,049,073,200.73	131,757,612,106.34	30.6%	298,575,764,375.28
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	201,606,229,071.33	18,710,285,240.03	31,874,215,279.52	15.8%	169,732,013,791.81
11010101	STATUTORY ALLOCATION	201,606,229,071.33	18,710,285,240.03	31,874,215,279.52	15.8%	169,732,013,791.81
110102	STATE GOVERNMENT SHARE OF VAT	73,885,099,564.98	22,418,373,681.23	46,976,408,771.50	63.6%	26,908,690,793.48
11010201	SHARE OF VAT	73,885,099,564.98	22,418,373,681.23	46,976,408,771.50	63.6%	26,908,690,793.48
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	154,842,047,845.31	31,920,414,279.47	52,906,988,055.32	34.2%	101,935,059,789.99
11010301	EXCESS CRUDE	60,026,643,868.62	-	-	0.0%	60,026,643,868.62
11010302	EXCESS NON OIL	74,605,810,077.57	-	3,326,873,385.01	4.5%	71,278,936,692.56
11010303	EXCHANGE GAIN	9,126,123,260.44	1,290,900,280.49	4,036,327,743.39	44.2%	5,089,795,517.05
11010304	ECOLOGICAL FUND	295,783,094.93	999,231.59	999,231.59	0.3%	294,783,863.34
11010305	ELECTRONIC MONEY TRANSFER LEVY(EMTL)	2,309,229,453.96	1,109,868,425.56	2,167,451,978.19	93.9%	141,777,475.77
11010313	STATE INFRASTRUCTURE AND SECURITY	3,615,126,714.68	13,518,918,918.93	19,356,756,756.77	535.4%	- 15,741,630,042.09
11010314	SIGNATURE BONUS	2,300,535,182.34	-	-	0.0%	2,300,535,182.34
11010399	OTHER FAAC DISTRIBUTIONS	2,562,796,192.76	15,999,727,422.90	24,018,578,960.37	937.2%	- 21,455,782,767.61
12	INDEPENDENT REVENUE	35,569,068,783.83	10,723,919,810.12	15,900,458,317.35	44.7%	19,668,610,466.48
1201	TAX REVENUE	21,949,928,411.22	7,156,056,797.77	10,544,848,258.13	48.0%	11,405,080,153.09
120101	PERSONAL TAXES	19,322,081,948.00	5,621,630,309.91	8,109,181,740.05	42.0%	11,212,900,207.95
12010101	PERSONAL TAXES	19,322,081,948.00	5,621,630,309.91	8,109,181,740.05	42.0%	11,212,900,207.95
120103	OTHER TAXES	2,627,846,463.22	1,534,426,487.86	2,435,666,518.08	92.7%	192,179,945.14
12010301	STAMP DUTY	30,230,922.95	11,672,507.06	20,188,017.59	66.8%	10,042,905.36
12010302	DEVELOPMENT TAX/LEVY	184,148,230.45	72,164,931.74	112,972,079.91	61.3%	71,176,150.54
12010303	CAPITAL GAIN TAX	5,882,287.50	4,478,737.19	7,262,265.28	123.5%	- 1,379,977.78
12010305	OTHER SERVICE TAXES	2,407,585,022.33	1,446,110,311.87	2,295,244,155.30	95.3%	112,340,867.03
1202	NON-TAX REVENUE	13,619,140,372.61	3,567,863,012.35	5,355,610,059.22	39.3%	8,263,530,313.39
120201	LICENCES - GENERAL	567,082,167.95	206,073,314.94	294,427,806.94	51.9%	272,654,361.01
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	11,826,333.78	32,150.00	136,250.00	1.2%	11,690,083.78
12020112	BRICKMAKING, etc LICENSE	1,287,211.45	-	-	0.0%	1,287,211.45
12020113	CART LICENSES	7,500,000.00	2,240,843.91	5,118,647.25	68.2%	2,381,352.75
12020114	DANE GUN LICENSES	192,435.79	-	-	0.0%	192,435.79
12020121	HUNTING PERMITS	192,435.79	-	-	0.0%	192,435.79
12020126	TRACTOR HIRING SERVICES	1,239,455.82	-	-	0.0%	1,239,455.82
12020127	BOREHOLE DRILLING LICENSES	42,335,873.32	-	-	0.0%	42,335,873.32
12020128	POOL BETTING & CASINO LICENSES/GAMING	16,046,147.27	-	1,115,246.00	7.0%	14,930,901.27
12020129	CINEMATOGRAPH LICENSES	384,871.58	-	-	0.0%	384,871.58
12020131	MOTOR VEHICLE LICENSES	120,000,000.00	86,953,062.78	146,174,605.10	121.8%	- 26,174,605.10
12020132	DRIVERS' LICENSES	46,895,323.17	30,561,918.75	49,078,219.09	104.7%	- 2,182,895.92
12020133	PATENT MEDICINE & DRUG STORES LICENSES	3,463,844.18	-	-	0.0%	3,463,844.18
12020134	PRIVATE SCHOOLS LICENSES	268,247,790.80	86,285,339.50	86,285,339.50	32.2%	181,962,451.30
12020135	HEALTH FACILITIES LICENSES	4,041,151.54	-	6,519,500.00	161.3%	- 2,478,348.46
12020136	TRADE PERMIT LICENSES	3,787,521.18	-	-	0.0%	3,787,521.18
12020138	TRADITIONAL MEDICINE PRACTITIONERS	1,154,614.73	-	-	0.0%	1,154,614.73

Benue State Government Budget Performance Report 2025 Q2 - Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
12020140	LOTTERY PERMIT LICENSES FOR LOTTERY ACTIVITIES	38,487,157.57	-	-	0.0%	38,487,157.57
120204	FEES - GENERAL	6,890,431,893.31	2,754,865,166.51	4,029,375,707.22	58.5%	2,861,056,186.09
12020401	COURT FEES	12,700,762.00	898,150.00	898,150.00	7.1%	11,802,612.00
12020412	RESEARCH TESTING FEES	594,337.93	-	-	0.0%	594,337.93
12020417	CONTRACTOR REGISTRATION FEES	30,858,772.01	9,495,300.00	12,865,850.00	41.7%	17,992,922.01
12020418	MARRIAGE/ DIVORCE FEES	1,539,486.30	316,000.00	690,150.00	44.8%	849,336.30
12020424	ACCREDITATION FEES	122,389,161.06	-	-	0.0%	122,389,161.06
12020426	COURT SUMMONS FEES	19,243,578.78	920,500.00	920,500.00	4.8%	18,323,078.78
12020427	TENDER FEES	820,045,866.26	49,839,301.98	226,355,016.76	27.6%	593,690,849.50
12020428	FIRE SAFETY CERTIFICATE FEES	15,394,863.03	1,283,000.00	1,283,000.00	8.3%	14,111,863.03
12020430	PROFESSIONAL REGISTRATION FEES	20,275,034.61	190,000.00	690,000.00	3.4%	19,585,034.61
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	23,092,294.54	-	-	0.0%	23,092,294.54
12020436	BILL BOARD ADVERTISEMENT FEES	12,623,787.68	3,330,500.00	4,135,500.00	32.8%	8,488,287.68
12020437	DEEDS REGISTRATION FEES	4,002,664.39	2,106,661.92	2,741,661.92	68.5%	1,261,002.47
12020438	SURVEY/ PLANNING/ BUILDING FEES	73,772,435.33	7,850,928.36	25,580,444.69	34.7%	48,191,990.64
12020439	AGENCY FEES	7,500,000.00	4,767,100.86	7,323,800.86	97.7%	176,199.14
12020440	MEDICAL CONSULTANCY FEES	48,212,862.28	4,992,350.00	18,758,547.00	38.9%	29,454,315.28
12020441	LABORATORY FEES	29,253,703.59	-	-	0.0%	29,253,703.59
12020442	ASSOCIATION FEES	20,675,301.04	8,366,250.00	24,486,150.00	118.4%	- 3,810,848.96
12020444	BURIAL FEES	3,848,715.76	-	15,000.00	0.4%	3,833,715.76
12020445	CHANGE OF OWNERSHIP FEES	27,999,828.43	14,433,781.01	23,730,781.01	84.8%	4,269,047.42
12020447	LAND USE FEES /Certificate of Occupancy	7,697,431.51	3,517,776.31	6,907,571.71	89.7%	789,859.80
12020449	BUSINESS/TRADE OPERATING FEES	350,625,702.86	15,126,800.00	15,824,800.00	4.5%	334,800,902.86
12020450	INSPECTION FEES	45,861,296.96	12,103,440.00	15,079,940.00	32.9%	30,781,356.96
12020451	TIMBER & FOREST FEES	23,092,294.54	-	-	0.0%	23,092,294.54
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	3,226,922,396.24	1,700,132,761.85	2,361,292,646.42	73.2%	865,629,749.82
12020453	APPLICATIONS FEES	152,832,228.05	23,663,614.00	47,410,334.00	31.0%	105,421,894.05
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADUATE	445,114,548.39	152,010,768.05	256,050,925.05	57.5%	189,063,623.34
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	93,716,228.67	27,825,740.00	30,593,840.00	32.6%	63,122,388.67
12020457	AFFILIATION CHARGES	1,016,399.65	-	-	0.0%	1,016,399.65
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	158,320,771.36	256,033,800.00	280,929,160.00	177.4%	- 122,608,388.64
12020462	PUBLICATION FEES	862,451.02	-	-	0.0%	862,451.02
12020463	HOSPITAL SERVICE REGISTRATION FEES	5,235,092.45	4,662,050.00	5,202,050.00	99.4%	33,042.45
12020464	HOSPITAL SERVICE CHARGES	632,009,572.35	428,796,870.09	627,397,203.64	99.3%	4,612,368.71
12020465	SPORTS/RECREATIONAL FACILITIES FEES	77,551,622.50	8,355,140.00	13,879,520.00	17.9%	63,672,102.50
12020478	WORKSHOP FEES	161,561,805.68	9,501,582.08	11,173,164.16	6.9%	150,388,641.52
12020479	STREET NAMING	11,546,147.27	500,000.00	1,000,000.00	8.7%	10,546,147.27
12020480	TEMPORARY PLANNING PERMIT (TPP)	17,704,092.48	3,845,000.00	6,160,000.00	34.8%	11,544,092.48
12020481	APPLICATION FEES FOR PLOT ALLOCATION	57,730,736.35	-	-	0.0%	57,730,736.35
12020482	PROCESSING FEES FOR PLOT ALLOCATION	38,487,157.57	-	-	0.0%	38,487,157.57
12020483	DIASPORA REMITTANCE FEES	38,487,157.57	-	-	0.0%	38,487,157.57
12020484	REGULATORY APPROVAL FEES	3,848,715.76	-	-	0.0%	3,848,715.76
12020486	EVENT HOSTING FEES	7,697,431.51	-	-	0.0%	7,697,431.51
12020487	MEMBERSHIP FEES	38,487,157.57	-	-	0.0%	38,487,157.57
120205	FINES - GENERAL	102,697,060.55	9,421,470.54	14,839,094.24	14.4%	87,857,966.31
12020501	FINES/PENALTIES	102,697,060.55	9,421,470.54	14,839,094.24	14.4%	87,857,966.31
120206	SALES - GENERAL	353,473,275.95	82,869,449.83	164,009,963.28	46.4%	189,463,312.67
12020601	SALES OF JOURNAL & PUBLICATIONS	12,818,925.18	10,307,404.71	12,230,650.41	95.4%	588,274.77
12020603	SALES OF ID CARDS	5,636,944.56	533,100.00	1,064,400.00	18.9%	4,572,544.56
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	18,559,161.66	527,360.00	584,460.00	3.1%	17,974,701.66

Benue State Government Budget Performance Report 2025 Q2 - Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	646,835.95	-	-	0.0%	646,835.95
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	3,048,767.88	-	-	0.0%	3,048,767.88
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	16,455,261.19	-	-	0.0%	16,455,261.19
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	38,487.16	-	38,050.00	98.9%	437.16
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	115,461.47	-	-	0.0%	115,461.47
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	234,749,381.71	61,530,085.12	138,734,002.87	59.1%	96,015,378.84
12020616	SALES OF FORMS	61,404,049.19	9,971,500.00	11,358,400.00	18.5%	50,045,649.19
120207	EARNINGS -GENERAL	5,370,966,628.69	461,789,758.71	790,940,848.11	14.7%	4,580,025,780.58
12020701	EARNINGS FROM CONSULTANCY SERVICES	39,256,900.72	-	-	0.0%	39,256,900.72
12020702	EARNINGS FROM LABORATORY SERVICES	61,071,673.33	11,546,540.00	34,630,100.00	56.7%	26,441,573.33
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	3,848,715.76	-	-	0.0%	3,848,715.76
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	3,456,679.41	1,420,895.00	3,117,095.00	90.2%	339,584.41
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	500,333.05	10,000.00	10,000.00	2.0%	490,333.05
12020707	EARNINGS FROM MEDICAL SERVICES	55,383,019.74	21,387,290.00	56,604,730.00	102.2%	- 1,221,710.26
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	5,269,592.34	-	-	0.0%	5,269,592.34
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	6,927,688.36	1,135,000.00	1,245,000.00	18.0%	5,682,688.36
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	5,143,955,572.64	423,940,033.71	689,012,323.11	13.4%	4,454,943,249.53
12020712	EARNINGS FROM COMMERCIAL ACTIVITIES: HIRE OF ACADEMIC GOWN / BOOK OF PROCEEDINGS	4,075,789.99	2,350,000.00	3,285,000.00	80.6%	790,789.99
12020713	EARNINGS FROM LIBRARY SERVICES	346,384.42	-	-	0.0%	346,384.42
12020714	EARNINGS FROM ICT SERVICES	7,617,378.23	-	3,036,600.00	39.9%	4,580,778.23
12020716	EARNINGS FROM SPONSORSHIP AND PARTNERSHIP	19,243,578.78	-	-	0.0%	19,243,578.78
12020718	EARNINGS FROM GRANTS AND FUNDING	19,243,578.78	-	-	0.0%	19,243,578.78
12020719	EARNINGS FROM PUBLICATIONS AND RESEARCH REPORTS	769,743.15	-	-	0.0%	769,743.15
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	34,552,376.83	11,648,329.34	15,382,660.67	44.5%	19,169,716.16
12020801	RENT ON GOVT. QUARTERS	33,074,854.85	11,648,329.34	15,382,660.67	46.5%	17,692,194.18
12020803	RENT ON GOVT BUILDINGS	1,352,438.72	-	-	0.0%	1,352,438.72
12020804	RENT ON CONFERENCE CENTRES	125,083.26	-	-	0.0%	125,083.26
120209	RENT ON LAND & OTHERS - GENERAL	223,117,749.84	35,702,897.19	38,532,732.34	17.3%	184,585,017.50
12020901	RENT ON GOVT. LAND	139,831,540.87	-	-	0.0%	139,831,540.87
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	38,487,157.57	35,702,897.19	37,453,691.34	97.3%	1,033,466.23
12020905	LEASE RENTAL	3,078,972.61	-	-	0.0%	3,078,972.61
12020906	RENTS ON GOVT. PROPERTIES	41,720,078.80	-	1,079,041.00	2.6%	40,641,037.80
120211	INVESTMENT INCOME	57,730,736.35	-	-	0.0%	57,730,736.35
12021103	INCOME FROM INVESTMENT AT DIASPORA VILLAGE	57,730,736.35	-	-	0.0%	57,730,736.35
120212	INTEREST EARNED	19,088,483.14	5,492,625.29	8,101,246.42	42.4%	10,987,236.72
12021201	MOTOR VEHICLE ADVANCES (INTEREST)	7,739,767.39	2,060,000.00	3,368,100.00	43.5%	4,371,667.39
12021210	BANK INTEREST	3,848,715.76	-	-	0.0%	3,848,715.76
12021212	INTEREST ON TAX DEFAULTERS	7,500,000.00	3,432,625.29	4,733,146.42	63.1%	2,766,853.58
13	AID AND GRANTS	26,471,929,590.94	1,887,396,230.73	5,052,191,064.80	19.1%	21,419,738,526.14
1301	AID	463,311,686.18	-	-	0.0%	463,311,686.18
130102	FOREIGN AID	463,311,686.18	-	-	0.0%	463,311,686.18
13010201	CURRENT FOREIGN AID	426,624,390.07	-	-	0.0%	426,624,390.07
13010202	CAPITAL FOREIGN AID	36,687,296.11	-	-	0.0%	36,687,296.11
1302	GRANTS	26,008,617,904.76	1,887,396,230.73	5,052,191,064.80	19.4%	20,956,426,839.96
130201	DOMESTIC GRANTS	12,465,116,672.61	1,432,800,206.20	4,446,618,545.37	35.7%	8,018,498,127.24
13020101	CURRENT GRANTS FROM FGN	2,539,063,604.89	-	1,742,322,289.79	68.6%	796,741,315.10
13020102	CAPITAL GRANTS FROM FGN	2,670,134,977.11	373,813,250.00	800,183,212.68	30.0%	1,869,951,764.43
13020103	CURRENT GRANTS FROM LGAS	159,229,899.38	6,900,000.00	13,200,000.00	8.3%	146,029,899.38
13020104	CAPITAL GRANTS FROM LGAS	1,909,788,345.03	1,052,086,956.20	1,890,913,042.90	99.0%	18,875,302.13
13020105	CURRENT GRANTS FROM OTHER SOURCES	21,690,760.29	-	-	0.0%	21,690,760.29

Benue State Government Budget Performance Report 2025 Q2 - Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
13020106	CAPITAL GRANTS FROM OTHER SOURCES	5,165,209,085.90	-	-	0.0%	5,165,209,085.90
130202	FOREIGN GRANTS	13,543,501,232.15	454,596,024.53	605,572,519.43	4.5%	12,937,928,712.72
13020201	CURRENT FOREIGN GRANTS	5,533,882,048.46	26,301,328.39	26,301,328.39	0.5%	5,507,580,720.07
13020202	CAPITAL FOREIGN GRANTS	8,009,619,183.69	428,294,696.14	579,271,191.04	7.2%	7,430,347,992.65
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	57,738,614,074.06	-	-	0.0%	57,738,614,074.06
1402	OTHER CAPITAL RECEIPTS	558,537,077.40	-	-	0.0%	558,537,077.40
140201	OTHER CAPITAL RECEIPTS	558,537,077.40	-	-	0.0%	558,537,077.40
14020101	OTHER CAPITAL RECEIPTS TO CDF	558,537,077.40	-	-	0.0%	558,537,077.40
1403	LOANS/ BORROWINGS RECEIPT	57,180,076,996.66	-	-	0.0%	57,180,076,996.66
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	50,000,000,000.00	-	-	0.0%	50,000,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	50,000,000,000.00	-	-	0.0%	50,000,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	7,180,076,996.66	-	-	0.0%	7,180,076,996.66
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	3,168,960,818.20	-	-	0.0%	3,168,960,818.20
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	14,021,000.00	-	-	0.0%	14,021,000.00
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	3,997,095,178.46	-	-	0.0%	3,997,095,178.46

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2025 Q2 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	550,112,988,930.45	71,305,639,360.56	139,124,498,525.25	25.3%	410,988,490,405.20
010000000000	ADMINISTRATION SECTOR:	189,111,634,262.04	15,649,931,692.23	32,668,020,305.07	17.3%	156,443,613,956.97
011100000000	Government House Administration	128,230,893,365.19	11,668,147,661.05	25,951,914,310.06	20.2%	102,278,979,055.13
011100100100	Governor's Office	6,832,827,930.49	935,843,082.53	2,383,076,922.71	34.9%	4,449,751,007.78
011100100200	Deputy Governor's Office	586,871,551.44	15,611,998.34	18,984,748.34	3.2%	567,886,803.10
011100500100	Sustainable Development Goals (SDGs)	1,674,232,559.93	-	-	0.0%	1,674,232,559.93
011100600100	Benue State Commission for Peace and Reconciliation	687,806,022.78	21,707,541.66	22,142,281.22	3.2%	665,663,741.56
011100800100	Benue State Emergency Management Agency (BENSEMA)	8,530,990,246.25	1,332,270,956.66	2,759,979,627.49	32.4%	5,771,010,618.76
011101000100	Public Procurement Commission	224,316,448.21	9,356,287.36	9,356,287.36	4.2%	214,960,160.85
011101200100	Benue Investment Promotion Agency	6,646,893,030.64	-	-	0.0%	6,646,893,030.64
011101600100	Benue State Council on Climate Change	3,766,349,442.93	-	-	0.0%	3,766,349,442.93
011102000100	Benue State Social Investment Programme	4,681,585,439.25	2,000,000.00	2,000,000.00	0.0%	4,679,585,439.25
011102100500	Bureau of Archives, Research and Documentation	50,937,504.64	10,425,893.05	21,406,441.23	42.0%	29,531,063.41
011103300100	Benue State Aids Control Agency (BENSACA)	200,289,879.53	-	-	0.0%	200,289,879.53
011103700100	Muslim Pilgrims Welfare Board (MPWB)	111,355,956.07	1,364,103.00	3,028,286.00	2.7%	108,327,670.07
011103800100	Christian Pilgrims Welfare Board (CPWB)	47,119,017.21	375,039.00	1,170,311.50	2.5%	45,948,705.71
011104500100	Benue State Pension Commission	18,671,394,953.06	3,997,081,267.30	7,189,411,228.52	38.5%	11,481,983,724.54
011110100100	Bureau of Special Projects & Infrastructure	70,007,583,765.24	5,342,111,492.15	13,541,358,175.69	19.3%	56,466,225,589.55
011113200100	Bureau for International Cooperation & Development	1,687,601,819.82	-	-	0.0%	1,687,601,819.82
011113700100	Bureau of Homeland Security	1,744,995,924.95	-	-	0.0%	1,744,995,924.95
011113800100	Benue State Bureau of Entrepreneurship & Wealth Creation	2,077,741,872.76	-	-	0.0%	2,077,741,872.76
011200000000	Benue State House of Assembly	18,250,000,000.00	1,303,708,025.74	2,481,972,494.32	13.6%	15,768,027,505.68
011200300100	Benue State House of Assembly	17,550,000,000.00	1,260,530,535.54	2,365,097,968.62	13.5%	15,184,902,031.38
011200400100	Benue State House of Assembly Service Commission	700,000,000.00	43,177,490.20	116,874,525.70	16.7%	583,125,474.30
012300000000	Ministry of Information, Culture and Tourism	2,586,953,643.57	438,429,619.96	876,787,993.19	33.9%	1,710,165,650.39
012300100100	Ministry of Information, Culture and Tourism	1,330,469,687.92	213,638,054.81	428,514,511.40	32.2%	901,955,176.52
012300300100	Benue State Television Corporation	190,456,668.48	30,993,200.97	60,374,416.67	31.7%	130,082,251.81
012300400100	Radio Benue Corporation	370,562,990.54	105,659,170.92	213,037,939.37	57.5%	157,525,051.17
012301300100	Benue Printing and Publishing Corporation (BPPC)	159,626,843.36	42,561,059.81	83,590,210.94	52.4%	76,036,632.42
012305500100	Government Printing Department	163,283,051.04	1,019,126.92	1,268,093.92	0.8%	162,014,957.12
012305600100	Benue State Council For Arts and Culture	372,554,402.24	44,559,006.53	90,002,820.89	24.2%	282,551,581.35
012400000000	Bureau of Internal Affairs and Special Services (BIASS)	17,434,589,246.58	63,766,694.56	125,862,332.27	0.7%	17,308,726,914.31
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	17,434,589,246.58	63,766,694.56	125,862,332.27	0.7%	17,308,726,914.31
012500000000	Office of the Head of Service (HOS)	3,471,187,690.26	389,391,409.07	742,853,645.75	21.4%	2,728,334,044.51
012500100100	Office of the Head of Service (HOS)	629,906,880.74	180,541,269.56	359,568,909.41	57.1%	270,337,971.33
012500200100	Bureau of Establishment and Management Services	447,013,847.24	166,863,458.41	297,132,652.44	66.5%	149,881,194.80
012500300100	Bureau of Service Welfare	576,387,071.54	28,180,000.00	66,563,000.00	11.5%	509,824,071.54
012500500100	Bureau of Manpower Development and Training	217,413,159.92	7,382,181.10	13,164,583.90	6.1%	204,248,576.02

Benue State Government Budget Performance Report 2025 Q2 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
012500600100	Benue Public Service Institute	1,600,466,730.82	6,424,500.00	6,424,500.00	0.4%	1,594,042,230.82
014000000000	Auditor General	449,174,606.88	73,701,660.05	146,842,248.60	32.7%	302,332,358.28
014000100100	Office of the Auditor-General of the State	361,717,065.49	53,304,016.82	105,359,672.04	29.1%	256,357,393.45
014000200100	Local Government Audit Department	87,457,541.39	20,397,643.23	41,482,576.56	47.4%	45,974,964.83
014700000000	Benue State Civil Service Commission	105,260,096.23	1,989,357.00	4,229,197.80	4.0%	101,030,898.43
014700100100	Benue State Civil Service Commission	105,260,096.23	1,989,357.00	4,229,197.80	4.0%	101,030,898.43
014800000000	Benue State Independent Electoral Commission (BSIEC)	1,071,671,159.25	92,273,138.32	212,003,021.58	19.8%	859,668,137.67
014800100100	Benue State Independent Electoral Commission (BSIEC)	1,071,671,159.25	92,273,138.32	212,003,021.58	19.8%	859,668,137.67
014900000000	Local Government Service Commission	560,760,296.91	90,658,207.00	234,504,264.00	41.8%	326,256,032.91
014900100100	Local Government Service Commission	560,760,296.91	90,658,207.00	234,504,264.00	41.8%	326,256,032.91
015600000000	Ministry of Communications and Digital Economy	9,535,329,143.13	11,769,332.00	13,279,398.00	0.1%	9,522,049,745.13
015600100100	Ministry of Communications and Digital Economy	9,464,449,021.37	11,769,332.00	13,279,398.00	0.1%	9,451,169,623.37
015600200100	Benue State Digital Infrastructure Services Management Enforcement Agency (BENDISMEA)	70,880,121.76	-	-	0.0%	70,880,121.76
016100000000	Office of the Secretary to the State Government (SSG)	7,415,815,014.04	1,516,096,587.48	1,877,771,399.50	25.3%	5,538,043,614.54
016100100100	Office of the Secretary to the State Government (SSG)	6,354,085,348.80	1,515,895,980.69	1,875,960,792.71	29.5%	4,478,124,556.09
016100200100	Bureau of Political - SSG	64,498,488.38	-	-	0.0%	64,498,488.38
016100300100	Bureau of Research and Policy Analysis (REPA) - SSG	9,197,599.48	-	-	0.0%	9,197,599.48
016100400100	Office of the Secretary to State Government - (EXCO)	46,442,709.99	-	1,610,000.00	3.5%	44,832,709.99
016100500100	Liaison Office Lagos	26,592,031.98	200,606.79	200,606.79	0.8%	26,391,425.19
016100500200	Liaison Office Kaduna	722,521,826.24	-	-	0.0%	722,521,826.24
016100500300	Liaison Office Abuja/Lodge	192,476,109.17	-	-	0.0%	192,476,109.17
020000000000	ECONOMIC SECTOR:	213,068,956,344.33	35,358,076,373.64	73,208,593,643.78	34.4%	139,860,362,700.55
021500000000	Ministry of Agriculture & Food Security	29,252,936,288.28	1,124,536,525.08	2,112,277,473.05	7.2%	27,140,658,815.23
021500100100	Ministry of Agriculture & Food Security	16,652,403,809.38	751,692,091.67	1,282,187,743.22	7.7%	15,370,216,066.16
021502100100	Alkeran Orshi Polytechnic, Yandev.	1,982,480,205.54	352,778,152.89	792,570,994.79	40.0%	1,189,909,210.75
021510200100	Bureau of Agricultural Development & Mechanization (BADM)	10,618,052,273.37	20,066,280.52	37,518,735.04	0.4%	10,580,533,538.33
022000000000	Ministry of Finance	64,396,384,231.31	29,109,765,489.32	52,945,819,490.28	82.2%	11,450,564,741.03
022000100100	Ministry of Finance	43,841,751,631.72	2,314,132,677.45	3,249,333,004.55	7.4%	40,527,418,627.17
022000700100	Office of the Accountant-General	605,406,428.22	126,239,554.74	257,082,578.40	42.5%	348,323,849.82
022000200100	Debt Management Office	16,875,776,477.89	25,485,273,904.75	46,886,693,601.16	277.8%	- 30,010,917,123.27
022000800100	Benue State Internal Revenue Service (BIRS)	3,073,449,693.48	1,184,119,352.38	2,552,710,306.17	83.1%	520,739,387.31
022800000000	Ministry of Science and Technological Innovation	5,284,089,716.79	29,548,969.16	58,660,112.62	1.1%	5,225,429,604.17
022800100100	Ministry of Science, Technology & Innovation	5,277,897,392.92	29,039,969.16	57,483,662.62	1.1%	5,220,413,730.30
022800200300	Business and Engineering Skills Training (BEST) Centre	6,192,323.87	509,000.00	1,176,450.00	19.0%	5,015,873.87
023100000000	Ministry of Power and Transport	8,938,484,726.94	1,502,061.92	3,174,291.23	0.0%	8,935,310,435.71
023100100100	Ministry of Power, Renewable Energy and Transport	8,938,484,726.94	1,502,061.92	3,174,291.23	0.0%	8,935,310,435.71
023400000000	Ministry of Works, Housing and Urban Development	34,747,430,382.70	68,648,633.73	10,986,020,935.51	31.6%	23,761,409,447.19
023400100100	Ministry of Works, Housing and Urban Development	34,747,430,382.70	68,648,633.73	10,986,020,935.51	31.6%	23,761,409,447.19
023800000000	Benue State Budget and Economic Planning Commission	16,119,548,816.56	30,843,217.78	122,276,441.16	0.8%	15,997,272,375.40
023800100100	Benue State Budget and Economic Planning Commission	15,940,932,408.27	30,843,217.78	122,276,441.16	0.8%	15,818,655,967.11
023800400100	Benue State Bureau of Statistics	178,616,408.29	-	-	0.0%	178,616,408.29
025000000000	Fiscal Responsibility Commission	111,961,726.44	-	-	0.0%	111,961,726.44
025000100100	Fiscal Responsibility Commission	111,961,726.44	-	-	0.0%	111,961,726.44
025200000000	Ministry of Water Resources, Environment and Climate Change	8,717,617,998.46	162,145,008.73	777,968,913.87	8.9%	7,939,649,084.59
025200100100	Ministry of Water Resources, Environment and Climate Change	5,923,296,154.80	76,024,530.53	152,377,927.87	2.6%	5,770,918,226.93
025210200100	Benue State Water Board	232,509,877.61	30,946,536.01	61,993,864.48	26.7%	170,516,013.13
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	1,984,306,929.46	19,122,557.89	500,979,922.91	25.2%	1,483,327,006.55
025210400100	Benue State Environmental Sanitation Authority	577,505,036.59	36,051,384.30	62,617,198.61	10.8%	514,887,837.98
025400000000	Ministry of Cooperatives and Rural Development	5,319,428,245.03	79,069,080.26	159,245,002.21	3.0%	5,160,183,242.82
025400100100	Ministry of Cooperatives and Rural Development	4,658,757,697.23	67,036,338.75	134,670,004.70	2.9%	4,524,087,692.53

Benue State Government Budget Performance Report 2025 Q2 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
025400200100	Benue State Urban Development Board	660,670,547.80	12,032,741.51	24,574,997.51	3.7%	636,095,550.29
026000000000	Ministry of Lands, Survey and Solid Minerals	1,138,052,668.30	52,576,832.47	99,164,152.36	8.7%	1,038,888,515.94
026000100100	Ministry of Lands, Survey and Solid Minerals	1,138,052,668.30	52,576,832.47	99,164,152.36	8.7%	1,038,888,515.94
022200000000	Ministry of Industry, Trade and Investment	39,043,021,543.53	4,699,440,555.19	5,943,986,831.49	15.2%	33,099,034,712.04
022200100100	Ministry of Industry, Trade and Investment	38,675,238,980.93	4,699,440,555.19	5,943,986,831.49	15.4%	32,731,252,149.44
022200300100	Directorate for Diaspora Linkages and Investment	367,782,562.60	-	-	0.0%	367,782,562.60
030000000000	LAW & JUSTICE SECTOR:	29,134,239,762.49	2,436,292,661.05	4,089,399,755.39	14.0%	25,044,840,007.10
031800000000	Benue State Judicial Service Commission	22,278,993,377.91	1,643,400,407.01	2,791,627,828.12	12.5%	19,487,365,549.79
031801100100	Benue State Judicial Service Commission	719,611,486.10	40,958,378.08	82,795,016.78	11.5%	636,816,469.32
031805100100	High Court of Justice	18,761,820,212.17	1,337,479,896.95	2,381,847,080.64	12.7%	16,379,973,131.53
031805200100	Customary Court of Appeal	2,797,561,679.64	264,962,131.98	326,985,730.70	11.7%	2,470,575,948.94
032600000000	Ministry of Justice and Public Order	6,855,246,384.58	792,892,254.04	1,297,771,927.27	18.9%	5,557,474,457.31
032600100100	Ministry of Justice and Public Order	6,850,353,088.41	792,892,254.04	1,297,771,927.27	18.9%	5,552,581,161.14
032600700100	Citizens Mediation Centre, Makurdi	4,893,296.17	-	-	0.0%	4,893,296.17
050000000000	SOCIAL SECTOR:	118,798,158,561.59	17,861,338,633.65	29,158,484,821.01	24.5%	89,639,673,740.58
051400000000	Ministry of Women Affairs and Social Welfare	2,894,983,702.34	56,525,879.03	114,002,611.01	3.9%	2,780,981,091.33
051400100100	Ministry of Women Affairs and Social Welfare	1,148,285,359.40	50,238,444.98	101,825,843.46	8.9%	1,046,459,515.94
051405100100	Benue State Rehabilitation Board, Apir	660,789,455.48	6,287,434.05	12,176,767.55	1.8%	648,612,687.93
051405200100	Benue State Community and Social Development Agency	1,085,908,887.46	-	-	0.0%	1,085,908,887.46
051700000000	Ministry of Education and Knowledge Management	60,721,156,018.45	8,944,173,804.51	15,055,592,466.54	24.8%	45,665,563,551.90
051700100100	Ministry of Education and Knowledge Management	20,632,159,272.47	241,686,827.20	373,180,622.50	1.8%	20,258,978,649.97
051700300100	Benue State Universal Basic Education Board (SUBEB)	5,122,398,328.11	1,461,395,798.43	1,755,356,020.78	34.3%	3,367,042,307.33
051700800100	Benue State Library Board	36,468,659.37	6,265,507.66	13,012,174.61	35.7%	23,456,484.76
051700900100	Benue State Examinations Board	858,986,005.43	131,799,971.58	153,883,050.99	17.9%	705,102,954.44
051701000100	Agency for Adult and Non-Formal Education	376,784,271.67	82,521,284.25	167,316,990.41	44.4%	209,467,281.26
051701200100	Bureau for Education Quality Assurance	2,793,798,753.32	102,487,803.55	206,070,872.21	7.4%	2,587,727,881.11
051701800100	Benue State Polytechnic, Ugbokolo	2,804,042,484.33	500,247,318.33	874,797,575.31	31.2%	1,929,244,909.02
051701100100	College of Education, Katsina-Ala	2,002,762,612.46	549,882,195.16	1,225,319,651.61	61.2%	777,442,960.85
051701300100	College of Education Oju	2,587,532,930.37	447,892,614.87	891,941,994.82	34.5%	1,695,590,935.55
051703100200	Benue State University College of Health Sciences	3,279,154,987.96	432,993,762.11	784,870,474.92	23.9%	2,494,284,513.04
051702100100	Benue State University (BSU), Makurdi	10,009,948,762.42	2,431,931,294.82	3,531,830,076.70	35.3%	6,478,118,685.72
051705400100	Benue State Teaching Service Board	6,418,686,607.62	2,202,898,030.80	4,378,963,840.74	68.2%	2,039,722,766.88
051705500100	Benue State Science and Technical Education Board	692,599,132.17	196,949,287.87	395,114,072.83	57.0%	297,485,059.34
051705600100	Benue State Scholarship Board	176,005,466.36	3,801,845.73	7,818,190.06	4.4%	168,187,276.30
051701800200	Akawe Torkula Polytechnic, Makurdi	2,929,827,744.38	151,420,262.14	296,116,858.05	10.1%	2,633,710,886.33
052100000000	Ministry of Health and Human Services	47,765,538,020.79	8,295,430,283.65	12,456,141,945.12	26.1%	35,309,396,075.67
052100100100	Ministry of Health and Human Services	24,942,547,187.48	4,248,472,891.63	4,469,540,443.35	17.9%	20,473,006,744.13
052100200100	Benue State Health Insurance Agency	2,882,963,624.33	253,453,196.19	253,453,196.19	8.8%	2,629,510,428.14
052102600100	Benue State University Teaching Hospital (BSUTH)	17,204,447,518.87	3,098,662,550.18	6,386,874,694.58	37.1%	10,817,572,824.29
052102700100	Benue State Primary Health Care Board	140,275,201.67	9,968,381.00	18,616,362.00	13.3%	121,658,839.67
052110200100	Hospital Management Board	2,595,304,488.44	684,873,264.65	1,327,657,249.00	51.2%	1,267,647,239.44
053900000000	Ministry of Youth, Sports and Creativity	5,308,296,727.22	494,877,679.92	690,786,198.27	13.0%	4,617,510,528.95
053900100100	Ministry of Youth, Sports and Creativity	3,413,162,475.22	216,238,628.75	244,440,187.35	7.2%	3,168,722,287.87
053905100100	Benue State Sports Council	1,837,613,460.54	278,639,051.17	446,346,010.92	24.3%	1,391,267,449.62
053905400100	Benue State Sports Marketing and Lottery Board	57,520,791.46	-	-	0.0%	57,520,791.46
054400000000	Ministry of Humanitarian Affairs and Disaster Management	1,073,378,926.36	1,666,071.54	704,551,228.98	65.6%	368,827,697.38
054400100100	Ministry of Humanitarian Affairs and Disaster Management	1,073,378,926.36	1,666,071.54	704,551,228.98	65.6%	368,827,697.38
055100000000	Bureau of Local Government and Chieftaincy Affairs	1,034,805,166.44	68,664,915.00	137,410,371.09	13.3%	897,394,795.35
055100100100	Bureau of Local Government and Chieftaincy Affairs	1,034,805,166.44	68,664,915.00	137,410,371.09	13.3%	897,394,795.35

Table 5: Personnel Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2025 Q2 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	83,658,952,218.27	19,975,215,466.85	34,716,243,837.03	41.5%	48,942,708,381.24
010000000000	ADMINISTRATION SECTOR:	26,486,874,274.56	5,476,638,315.54	10,164,434,139.15	38.4%	16,322,440,135.41
011100000000	Government House Administration	19,117,045,134.81	4,078,217,071.10	7,356,045,424.73	38.5%	11,760,999,710.08
011100100100	Governor's Office	176,851,189.90	70,272,708.60	140,279,068.21	79.3%	36,572,121.69
011100100200	Deputy Governor's Office	18,096,897.09	-	3,372,750.00	18.6%	14,724,147.09
011100600100	Benue State Commission for Peace and Reconciliation	53,900,485.44	-	-	0.0%	53,900,485.44
011100800100	Benue State Emergency Management Agency (BENSEMA)	13,689,143.97	1,388,752.00	3,128,787.00	22.9%	10,560,356.97
011102000100	Benue State Social Investment Programme	187,667,505.54	-	-	0.0%	187,667,505.54
011102100500	Bureau of Archives, Research and Documentation	39,506,570.99	9,910,792.00	20,260,947.80	51.3%	19,245,623.19
011103700100	Muslim Pilgrims Welfare Board (MPWB)	15,827,086.19	1,364,103.00	2,728,206.00	17.2%	13,098,880.19
011103800100	Christian Pilgrims Welfare Board (CPWB)	15,827,086.19	375,039.00	750,078.00	4.7%	15,077,008.19
011104500100	Benue State Pension Commission	18,559,568,198.64	3,994,705,676.50	7,185,225,587.72	38.7%	11,374,342,610.92
011110100100	Bureau of Special Projects & Infrastructure	21,220,485.44	200,000.00	300,000.00	1.4%	20,920,485.44
011113800100	Benue State Bureau of Entrepreneurship & Wealth Creation	14,890,485.44	-	-	0.0%	14,890,485.44
011200000000	Benue State House of Assembly	1,103,963,483.23	155,565,948.16	307,222,371.81	27.8%	796,741,111.42
011200300100	Benue State House of Assembly	717,926,040.36	112,388,457.96	220,875,940.67	30.8%	497,050,099.69
011200400100	Benue State House of Assembly Service Commission	386,037,442.88	43,177,490.20	86,346,431.14	22.4%	299,691,011.74
012300000000	Ministry of Information, Culture and Tourism	1,169,839,134.00	424,600,630.32	854,356,215.49	73.0%	315,482,918.51
012300100100	Ministry of Information, Culture and Tourism	492,918,242.65	212,125,228.06	424,890,269.04	86.2%	68,027,973.61
012300300100	Benue State Television Corporation	68,327,166.44	23,662,235.85	47,363,471.70	69.3%	20,963,694.74
012300400100	Radio Benue Corporation	322,374,197.44	105,659,170.92	213,037,939.37	66.1%	109,336,258.07
012301300100	Benue Printing and Publishing Corporation (BPPC)	143,968,295.62	37,575,874.04	77,793,670.07	54.0%	66,174,625.55
012305500100	Government Printing Department	12,094,733.92	1,019,126.92	1,268,093.92	10.5%	10,826,640.00
012305600100	Benue State Council For Arts and Culture	130,156,497.95	44,558,994.53	90,002,771.39	69.1%	40,153,726.56
012400000000	Bureau of Internal Affairs and Special Services (BIASS)	136,150,485.44	63,760,850.68	125,854,227.98	92.4%	10,296,257.46
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	136,150,485.44	63,760,850.68	125,854,227.98	92.4%	10,296,257.46
012500000000	Office of the Head of Service (HOS)	938,964,921.96	309,400,740.47	618,788,379.60	65.9%	320,176,542.36
012500100100	Office of the Head of Service (HOS)	586,356,244.44	177,980,075.56	351,916,513.66	60.0%	234,439,730.78
012500200100	Bureau of Establishment and Management Services	329,283,992.09	125,638,521.91	255,307,579.94	77.5%	73,976,412.15
012500500100	Bureau of Manpower Development and Training	23,324,685.44	5,782,143.00	11,564,286.00	49.6%	11,760,399.44
014000000000	Auditor General	233,741,823.13	71,121,609.45	143,741,298.90	61.5%	90,000,524.23
014000100100	Office of the Auditor-General of the State	153,568,843.00	51,250,640.22	103,306,295.44	67.3%	50,262,547.56
014000200100	Local Government Audit Department	80,172,980.14	19,870,969.23	40,435,003.46	50.4%	39,737,976.68
014700000000	Benue State Civil Service Commission	16,851,315.52	489,357.00	978,714.00	5.8%	15,872,601.52
014700100100	Benue State Civil Service Commission	16,851,315.52	489,357.00	978,714.00	5.8%	15,872,601.52
014800000000	Benue State Independent Electoral Commission (BSIEC)	736,350,060.43	92,273,071.67	182,870,585.93	24.8%	553,479,474.50
014800100100	Benue State Independent Electoral Commission (BSIEC)	736,350,060.43	92,273,071.67	182,870,585.93	24.8%	553,479,474.50
014900000000	Local Government Service Commission	36,951,049.80	10,846,737.00	21,693,474.00	58.7%	15,257,575.80
014900100100	Local Government Service Commission	36,951,049.80	10,846,737.00	21,693,474.00	58.7%	15,257,575.80
015600000000	Ministry of Communications and Digital Economy	104,472,575.44	235,000.00	235,000.00	0.2%	104,237,575.44
015600100100	Ministry of Communications and Digital Economy	104,472,575.44	235,000.00	235,000.00	0.2%	104,237,575.44
016100000000	Office of the Secretary to the State Government (SSG)	2,892,544,290.81	270,127,299.69	552,648,446.71	19.1%	2,339,895,844.10
016100100100	Office of the Secretary to the State Government (SSG)	2,892,544,290.81	270,127,299.69	552,648,446.71	19.1%	2,339,895,844.10
020000000000	ECONOMIC SECTOR:	14,009,168,212.91	4,559,271,219.73	6,043,106,046.38	43.1%	7,966,062,166.53
021500000000	Ministry of Agriculture & Food Security	2,521,566,075.63	550,973,197.10	1,127,099,689.45	44.7%	1,394,466,386.18
021500100100	Ministry of Agriculture & Food Security	562,287,134.76	199,456,093.69	392,996,889.62	69.9%	169,290,245.14
021502100100	Akperan Orshi Polytechnic, Yandev.	1,177,628,455.44	331,450,822.89	696,584,064.79	59.2%	481,044,390.65
021510200100	Bureau of Agricultural Development & Mechanization(BADM)	781,650,485.44	20,066,280.52	37,518,735.04	4.8%	744,131,750.40

Benue State Government Budget Performance Report 2025 Q2 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
022000000000	Ministry of Finance	9,948,976,842.11	3,577,956,555.96	4,055,743,215.21	40.8%	5,893,233,626.90
022000100100	Ministry of Finance	126,650,485.44	42,336,821.45	86,067,222.90	68.0%	40,583,262.54
022000700100	Office of the Accountant-General	350,177,000.14	123,451,437.54	249,691,361.20	71.3%	100,485,638.94
022000200100	Debt Management Office	8,687,832,060.10	3,217,821,930.69	3,217,821,930.69	37.0%	5,470,010,129.41
022000800100	Benue State Internal Revenue Service (BIRS)	784,317,296.44	194,346,366.28	502,162,700.42	64.0%	282,154,596.02
022800000000	Ministry of Science and Technological Innovation	89,381,433.44	27,540,433.16	55,279,939.82	61.8%	34,101,493.62
022800100100	Ministry of Science, Technology & Innovation	89,381,433.44	27,540,433.16	55,279,939.82	61.8%	34,101,493.62
023100000000	Ministry of Power and Transport	111,650,485.44	-	-	0.0%	111,650,485.44
023100100100	Ministry of Power, Renewable Energy and Transport	111,650,485.44	-	-	0.0%	111,650,485.44
023400000000	Ministry of Works, Housing and Urban Development	130,611,342.21	67,648,633.73	135,228,922.83	103.5%	- 4,617,580.62
023400100100	Ministry of Works, Housing and Urban Development	130,611,342.21	67,648,633.73	135,228,922.83	103.5%	- 4,617,580.62
023800000000	Benue State Budget and Economic Planning Commission	169,329,784.82	30,250,291.98	60,491,211.96	35.7%	108,838,572.86
023800100100	Benue State Budget and Economic Planning Commission	121,679,299.39	30,250,291.98	60,491,211.96	49.7%	61,188,087.43
023800400100	Benue State Bureau of Statistics	47,650,485.44	-	-	0.0%	47,650,485.44
025000000000	Fiscal Responsibility Commission	74,330,825.44	-	-	0.0%	74,330,825.44
025000100100	Fiscal Responsibility Commission	74,330,825.44	-	-	0.0%	74,330,825.44
025200000000	Ministry of Water Resources, Environment and Climate Change	432,604,924.10	142,147,074.29	281,012,374.10	65.0%	151,592,550.00
025200100100	Ministry of Water Resources, Environment and Climate Change	109,443,528.19	74,944,400.28	146,121,747.62	133.5%	- 36,678,219.43
025210200100	Benue State Water Board	153,054,375.44	30,946,536.01	61,993,864.48	40.5%	91,060,510.96
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	47,921,642.20	12,608,469.00	25,216,938.00	52.6%	22,704,704.20
025210400100	Benue State Environmental Sanitation Authority	122,185,378.28	23,647,669.00	47,679,824.00	39.0%	74,505,554.28
025400000000	Ministry of Cooperatives and Rural Development	169,126,475.84	78,068,459.51	156,879,160.01	92.8%	12,247,315.83
025400100100	Ministry of Cooperatives and Rural Development	118,906,737.44	66,035,778.00	132,304,222.50	111.3%	- 13,397,485.06
025400200100	Benue State Urban Development Board	50,219,738.41	12,032,681.51	24,574,937.51	48.9%	25,644,800.90
026000000000	Ministry of Lands, Survey and Solid Minerals	133,249,679.57	43,018,752.00	88,035,883.00	66.1%	45,213,796.57
026000100100	Ministry of Lands, Survey and Solid Minerals	133,249,679.57	43,018,752.00	88,035,883.00	66.1%	45,213,796.57
022200000000	Ministry of Industry, Trade and Investment	228,340,344.32	41,667,822.00	83,335,650.00	36.5%	145,004,694.32
022200100100	Ministry of Industry, Trade and Investment	228,340,344.32	41,667,822.00	83,335,650.00	36.5%	145,004,694.32
030000000000	LAW & JUSTICE SECTOR:	5,889,486,832.76	1,118,414,954.07	1,781,742,543.76	30.3%	4,107,744,289.00
031800000000	Benue State Judicial Service Commission	5,597,487,284.05	1,045,997,793.43	1,634,071,757.10	29.2%	3,963,415,526.95
031801100100	Benue State Judicial Service Commission	339,715,458.44	32,492,938.08	50,429,346.78	14.8%	289,286,111.66
031805100100	High Court of Justice	4,584,563,560.11	957,294,478.41	1,507,075,905.60	32.9%	3,077,487,654.51
031805200100	Customary Court of Appeal	673,208,265.50	56,210,376.94	76,566,504.72	11.4%	596,641,760.78
032600000000	Ministry of Justice and Public Order	291,999,548.71	72,417,160.64	147,670,786.66	50.6%	144,328,762.05
032600100100	Ministry of Justice and Public Order	291,999,548.71	72,417,160.64	147,670,786.66	50.6%	144,328,762.05
050000000000	SOCIAL SECTOR:	37,273,422,898.05	8,820,890,977.51	16,726,961,107.74	44.9%	20,546,461,790.31
051400000000	Ministry of Women Affairs and Social Welfare	566,909,217.30	54,020,787.98	107,876,105.96	19.0%	459,033,111.34
051400100100	Ministry of Women Affairs and Social Welfare	254,124,794.16	48,733,590.98	97,199,732.96	38.2%	156,925,061.20
051405100100	Benue State Rehabilitation Board, Apir	23,703,414.71	5,287,197.00	10,676,373.00	45.0%	13,027,041.71
051405200100	Benue State Community and Social Development Agency	289,081,008.44	-	-	0.0%	289,081,008.44
051700000000	Ministry of Education and Knowledge Management	23,291,765,089.74	6,104,321,490.51	11,325,095,692.79	48.6%	11,966,669,396.94
051700100100	Ministry of Education and Knowledge Management	233,397,493.09	186,345,602.52	273,425,117.82	117.1%	- 40,027,624.73
051700300100	Benue State Universal Basic Education Board (SUBEB)	558,636,070.44	96,934,067.39	233,879,360.02	41.9%	324,756,710.42
051700800100	Benue State Library Board	29,137,660.64	6,265,419.16	13,011,965.71	44.7%	16,125,694.93
051700900100	Benue State Examinations Board	92,293,722.14	22,506,611.94	44,585,959.35	48.3%	47,707,762.79
051701000100	Agency for Adult and Non-Formal Education	273,136,119.44	82,521,239.25	167,316,885.91	61.3%	105,819,233.53
051701200100	Bureau for Education Quality Assurance	110,000,000.00	-	-	0.0%	110,000,000.00
051701800100	Benue State Polytechnic, Ugbokolo	1,311,189,349.63	276,048,464.24	551,616,741.39	42.1%	759,572,608.24
051701100100	College of Education, Katsina-Ala	1,749,175,920.01	520,741,341.00	1,044,226,400.17	59.7%	704,949,519.84
051701300100	College of Education Oju	1,504,945,240.52	433,650,392.59	855,457,429.60	56.8%	649,487,810.92

Benue State Government Budget Performance Report 2025 Q2 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
051703100200	Benue State University College of Health Sciences	1,817,985,365.75	360,953,994.13	665,873,811.20	36.6%	1,152,111,554.54
051702100100	Benue State University (BSU), Makurdi	7,906,475,571.64	1,569,560,827.00	2,406,699,127.59	30.4%	5,499,776,444.05
051705400100	Benue State Teaching Service Board	6,216,681,665.06	2,201,134,630.80	4,375,566,340.74	70.4%	1,841,115,324.32
051705500100	Benue State Science and Technical Education Board	519,884,672.26	196,949,253.87	395,114,016.43	76.0%	124,770,655.83
051705600100	Benue State Scholarship Board	20,299,464.41	3,801,845.73	7,718,190.06	38.0%	12,581,274.35
051701800200	Akawe Torkula Polytechnic, Makurdi	948,526,774.73	146,907,800.89	290,604,346.80	30.6%	657,922,427.93
052100000000	Ministry of Health and Human Services	12,766,172,651.12	2,519,828,667.02	5,008,025,306.90	39.2%	7,758,147,344.22
052100100100	Ministry of Health and Human Services	569,250,084.79	174,845,753.71	354,596,139.38	62.3%	214,653,945.41
052100200100	Benue State Health Insurance Agency	1,847,650,485.44	-	-	0.0%	1,847,650,485.44
052102600100	Benue State University Teaching Hospital (BSUTH)	7,786,586,139.13	1,664,160,767.66	3,331,081,656.52	42.8%	4,455,504,482.61
052102700100	Benue State Primary Health Care Board	14,379,382.86	1,935,081.00	3,870,162.00	26.9%	10,509,220.86
052110200100	Hospital Management Board	2,548,306,558.91	678,887,064.65	1,318,477,349.00	51.7%	1,229,829,209.91
053900000000	Ministry of Youth, Sports and Creativity	257,849,893.48	74,055,117.00	148,553,631.00	57.6%	109,296,262.48
053900100100	Ministry of Youth, Sports and Creativity	81,159,285.44	26,773,869.00	53,565,808.00	66.0%	27,593,477.44
053905100100	Benue State Sports Council	146,540,122.61	47,281,248.00	94,987,823.00	64.8%	51,552,299.61
053905400100	Benue State Sports Marketing and Lottery Board	30,150,485.44	-	-	0.0%	30,150,485.44
054400000000	Ministry of Humanitarian Affairs and Disaster Management	211,650,485.44	-	-	0.0%	211,650,485.44
054400100100	Ministry of Humanitarian Affairs and Disaster Management	211,650,485.44	-	-	0.0%	211,650,485.44
055100000000	Bureau of Local Government and Chieftaincy Affairs	179,075,560.98	68,664,915.00	137,410,371.09	76.7%	41,665,189.89
055100100100	Bureau of Local Government and Chieftaincy Affairs	179,075,560.98	68,664,915.00	137,410,371.09	76.7%	41,665,189.89

Table 6: Overhead Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2025 Q2 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	93,127,521,183.22	11,322,603,566.42	18,451,853,030.41	19.8%	74,675,668,152.81
010000000000	ADMINISTRATION SECTOR:	54,871,200,698.58	4,241,992,846.47	7,767,507,347.16	14.2%	47,103,693,351.42
011100000000	Government House Administration	16,396,691,315.88	1,712,811,432.37	3,944,793,104.21	24.1%	12,451,898,211.67
011100100100	Governor's Office	2,513,329,952.71	452,646,165.78	1,404,476,816.35	55.9%	1,108,853,136.36
011100100200	Deputy Governor's Office	518,853,343.72	15,611,998.34	15,611,998.34	3.0%	503,241,345.38
011100500100	Sustainable Development Goals (SDGs)	636,822,924.85	-	-	0.0%	636,822,924.85
011100600100	Benue State Commission for Peace and Reconciliation	377,980,482.51	21,707,541.66	22,142,281.22	5.9%	355,838,201.29
011100800100	Benue State Emergency Management Agency (BENSEMA)	6,138,480,884.73	1,208,598,747.38	2,481,654,273.21	40.4%	3,656,826,611.52
011101000100	Public Procurement Commission	74,126,169.71	9,356,287.36	9,356,287.36	12.6%	64,769,882.35
011101200100	Benue Investment Promotion Agency	1,564,986,397.09	-	-	0.0%	1,564,986,397.09
011101600100	Benue State Council on Climate Change	221,894,024.37	-	-	0.0%	221,894,024.37
011102000100	Benue State Social Investment Programme	1,340,891,054.72	2,000,000.00	2,000,000.00	0.1%	1,338,891,054.72
011102100500	Bureau of Archives, Research and Documentation	7,235,295.55	515,101.05	1,145,493.43	15.8%	6,089,802.12
011103300100	Benue State Aids Control Agency (BENSACA)	113,082,621.05	-	-	0.0%	113,082,621.05
011103700100	Muslim Pilgrims Welfare Board (MPWB)	8,528,869.88	-	300,080.00	3.5%	8,228,789.88
011103800100	Christian Pilgrims Welfare Board (CPWB)	6,291,931.03	-	420,233.50	6.7%	5,871,697.53
011104500100	Benue State Pension Commission	60,521,310.27	2,375,590.80	4,185,640.80	6.9%	56,335,669.47
011110100100	Bureau of Special Projects & Infrastructure	97,307,796.96	-	3,500,000.00	3.6%	93,807,796.96
011113200100	Bureau for International Cooperation & Development	1,614,929,104.42	-	-	0.0%	1,614,929,104.42
011113700100	Bureau of Homeland Security	283,441,031.53	-	-	0.0%	283,441,031.53
011113800100	Benue State Bureau of Entrepreneurship & Wealth Creation	817,988,120.81	-	-	0.0%	817,988,120.81
011200000000	Benue State House of Assembly	17,093,519,539.57	1,145,642,077.58	2,165,480,122.51	12.7%	14,928,039,417.06
011200300100	Benue State House of Assembly	16,802,229,697.85	1,145,642,077.58	2,134,952,027.95	12.7%	14,667,277,669.90
011200400100	Benue State House of Assembly Service Commission	291,289,841.72	-	30,528,094.56	10.5%	260,761,747.16
012300000000	Ministry of Information, Culture and Tourism	345,501,352.04	13,828,989.64	22,431,777.70	6.5%	323,069,574.35
012300100100	Ministry of Information, Culture and Tourism	46,721,435.82	1,512,826.75	3,624,242.36	7.8%	43,097,193.46
012300300100	Benue State Television Corporation	103,307,268.75	7,330,965.12	13,010,944.97	12.6%	90,296,323.78
012300400100	Radio Benue Corporation	48,188,793.10	-	-	0.0%	48,188,793.10
012301300100	Benue Printing and Publishing Corporation (BPPC)	15,658,547.75	4,985,185.77	5,796,540.87	37.0%	9,862,006.88
012305500100	Government Printing Department	6,860,304.33	-	-	0.0%	6,860,304.33
012305600100	Benue State Council For Arts and Culture	124,765,002.29	12.00	49.50	0.0%	124,764,952.79
012400000000	Bureau of Internal Affairs and Special Services (BIASS)	16,122,657,565.90	5,843.88	8,104.29	0.0%	16,122,649,461.61
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	16,122,657,565.90	5,843.88	8,104.29	0.0%	16,122,649,461.61
012500000000	Office of the Head of Service (HOS)	886,164,665.43	79,990,668.60	124,065,266.15	14.0%	762,099,399.28
012500100100	Office of the Head of Service (HOS)	43,550,636.30	2,561,194.00	7,652,395.75	17.6%	35,898,240.55
012500200100	Bureau of Establishment and Management Services	117,729,855.15	41,224,936.50	41,825,072.50	35.5%	75,904,782.65
012500300100	Bureau of Service Welfare	259,338,883.22	28,180,000.00	66,563,000.00	25.7%	192,775,883.22
012500500100	Bureau of Manpower Development and Training	194,088,474.48	1,600,038.10	1,600,297.90	0.8%	192,488,176.58
012500600100	Benue Public Service Institute	271,456,816.27	6,424,500.00	6,424,500.00	2.4%	265,032,316.27
014000000000	Auditor General	21,445,082.09	2,580,050.60	3,100,949.70	14.5%	18,344,132.39
014000100100	Office of the Auditor-General of the State	14,354,314.75	2,053,376.60	2,053,376.60	14.3%	12,300,938.15
014000200100	Local Government Audit Department	7,090,767.34	526,674.00	1,047,573.10	14.8%	6,043,194.24
014700000000	Benue State Civil Service Commission	20,580,913.00	1,500,000.00	3,250,483.80	15.8%	17,330,429.20
014700100100	Benue State Civil Service Commission	20,580,913.00	1,500,000.00	3,250,483.80	15.8%	17,330,429.20
014800000000	Benue State Independent Electoral Commission (BSIEC)	326,358,130.59	66.65	29,132,435.65	8.9%	297,225,694.94
014800100100	Benue State Independent Electoral Commission (BSIEC)	326,358,130.59	66.65	29,132,435.65	8.9%	297,225,694.94
014900000000	Local Government Service Commission	137,671,192.06	79,811,470.00	212,810,790.00	154.6%	- 75,139,597.94
014900100100	Local Government Service Commission	137,671,192.06	79,811,470.00	212,810,790.00	154.6%	- 75,139,597.94

Benue State Government Budget Performance Report 2025 Q2 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
015600000000	Ministry of Communications and Digital Economy	588,083,988.63	1,265,132.00	2,775,198.00	0.5%	585,308,790.63
015600100100	Ministry of Communications and Digital Economy	517,203,866.88	1,265,132.00	2,775,198.00	0.5%	514,428,668.88
015600200100	Benue State Digital Infrastructure Services Management Enforcement Agency (BENDISMEA)	70,880,121.76	-	-	0.0%	70,880,121.76
016100000000	Office of the Secretary to the State Government (SSG)	2,932,526,953.37	1,204,557,115.15	1,259,659,115.15	43.0%	1,672,867,838.22
016100100100	Office of the Secretary to the State Government (SSG)	2,699,694,668.89	1,204,356,508.36	1,257,848,508.36	46.6%	1,441,846,160.53
016100200100	Bureau of Political - SSG	24,770,737.29	-	-	0.0%	24,770,737.29
016100300100	Bureau of Research and Policy Analysis (REPA) - SSG	3,197,599.48	-	-	0.0%	3,197,599.48
016100400100	Office of the Secretary to State Government - (EXCO)	46,442,709.99	-	1,610,000.00	3.5%	44,832,709.99
016100500100	Liaison Office Lagos	26,592,931.98	200,606.79	200,606.79	0.8%	26,392,325.19
016100500200	Liaison Office Kaduna	30,677,575.60	-	-	0.0%	30,677,575.60
016100500300	Liaison Office Abuja/Lodge	101,150,730.15	-	-	0.0%	101,150,730.15
020000000000	ECONOMIC SECTOR:	20,235,603,264.85	3,481,117,249.47	5,514,088,256.42	27.2%	14,721,515,008.43
021500000000	Ministry of Agriculture & Food Security	667,331,686.57	23,327,397.60	78,709,047.60	11.8%	588,622,638.97
021500100100	Ministry of Agriculture & Food Security	69,135,635.32	2,000,067.60	2,000,067.60	2.9%	67,135,567.72
021502100100	Akperan Orshi Polytechnic, Yandev.	222,720,355.00	21,327,330.00	76,708,980.00	34.4%	146,011,375.00
021510200100	Bureau of Agricultural Development & Mechanization(BADM)	375,475,696.25	-	-	0.0%	375,475,696.25
022000000000	Ministry of Finance	15,749,320,562.85	3,264,356,959.30	5,218,590,604.60	33.1%	10,530,729,958.25
022000100100	Ministry of Finance	13,676,307,187.04	2,271,795,856.00	3,163,265,781.65	23.1%	10,513,041,405.39
022000700100	Office of the Accountant-General	191,943,120.60	2,788,117.20	7,391,217.20	3.9%	184,551,903.40
022000200100	Debt Management Office	26,036,211.51	-	-	0.0%	26,036,211.51
022000800100	Benue State Internal Revenue Service (BIRS)	1,855,034,043.70	989,772,986.10	2,047,933,605.75	110.4%	- 192,899,562.05
022800000000	Ministry of Science and Technological Innovation	122,562,635.30	2,008,536.00	3,380,172.80	2.8%	119,182,462.50
022800100100	Ministry of Science, Technology & Innovation	116,370,311.44	1,499,536.00	2,203,722.80	1.9%	114,166,588.64
022800200300	Business and Engineering Skills Training (BEST) Centre	6,192,323.87	509,000.00	1,176,450.00	19.0%	5,015,873.87
023100000000	Ministry of Power and Transport	623,638,727.06	1,502,061.92	3,174,291.23	0.5%	620,464,435.83
023100100100	Ministry of Power, Renewable Energy and Transport	623,638,727.06	1,502,061.92	3,174,291.23	0.5%	620,464,435.83
023400000000	Ministry of Works, Housing and Urban Development	100,301,935.34	1,000,000.00	2,350,000.00	2.3%	97,951,935.34
023400100100	Ministry of Works, Housing and Urban Development	100,301,935.34	1,000,000.00	2,350,000.00	2.3%	97,951,935.34
023800000000	Benue State Budget and Economic Planning Commission	1,129,133,622.23	592,925.80	1,582,925.80	0.1%	1,127,550,696.43
023800100100	Benue State Budget and Economic Planning Commission	1,087,312,896.94	592,925.80	1,582,925.80	0.1%	1,085,729,971.14
023800400100	Benue State Bureau of Statistics	41,820,725.29	-	-	0.0%	41,820,725.29
025000000000	Fiscal Responsibility Commission	29,321,987.21	-	-	0.0%	29,321,987.21
025000100100	Fiscal Responsibility Commission	29,321,987.21	-	-	0.0%	29,321,987.21
025200000000	Ministry of Water Resources, Environment and Climate Change	939,080,703.36	19,997,934.44	32,988,116.02	3.5%	906,092,587.34
025200100100	Ministry of Water Resources, Environment and Climate Change	588,951,797.75	1,080,130.25	2,780,180.25	0.5%	586,171,617.50
025210200100	Benue State Water Board	79,455,502.17	-	-	0.0%	79,455,502.17
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	26,983,378.26	6,514,088.89	15,270,561.16	56.6%	11,712,817.10
025210400100	Benue State Environmental Sanitation Authority	243,690,025.17	12,403,715.30	14,937,374.61	6.1%	228,752,650.56
025400000000	Ministry of Cooperatives and Rural Development	279,107,654.40	1,000,620.75	2,365,842.20	0.8%	276,741,812.20
025400100100	Ministry of Cooperatives and Rural Development	157,986,462.06	1,000,560.75	2,365,782.20	1.5%	155,620,679.86
025400200100	Benue State Urban Development Board	121,121,192.34	60.00	60.00	0.0%	121,121,132.34
026000000000	Ministry of Lands, Survey and Solid Minerals	29,733,799.27	9,558,080.47	11,128,269.36	37.4%	18,605,529.91
026000100100	Ministry of Lands, Survey and Solid Minerals	29,733,799.27	9,558,080.47	11,128,269.36	37.4%	18,605,529.91
022200000000	Ministry of Industry, Trade and Investment	566,069,951.27	157,772,733.19	159,818,986.81	28.2%	406,250,964.46
022200100100	Ministry of Industry, Trade and Investment	419,707,102.45	157,772,733.19	159,818,986.81	38.1%	259,888,115.64
022200300100	Directorate for Diaspora Linkages and Investment	146,362,848.82	-	-	0.0%	146,362,848.82
030000000000	LAW & JUSTICE SECTOR:	6,550,091,126.64	1,316,827,706.98	1,895,312,301.63	28.9%	4,654,778,825.01
031800000000	Benue State Judicial Service Commission	2,963,421,309.99	596,352,613.58	745,211,161.02	25.1%	2,218,210,148.97
031801100100	Benue State Judicial Service Commission	120,239,745.34	8,465,440.00	14,920,760.00	12.4%	105,318,985.34
031805100100	High Court of Justice	1,351,575,755.80	379,135,418.54	479,871,175.04	35.5%	871,704,580.76

Benue State Government Budget Performance Report 2025 Q2 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
031805200100	Customary Court of Appeal	1,491,605,808.85	208,751,755.04	250,419,225.98	16.8%	1,241,186,582.87
032600000000	Ministry of Justice and Public Order	3,586,669,816.65	720,475,093.40	1,150,101,140.61	32.1%	2,436,568,676.04
032600100100	Ministry of Justice and Public Order	3,581,776,520.48	720,475,093.40	1,150,101,140.61	32.1%	2,431,675,379.87
032600700100	Citizens Mediation Centre, Makurdi	4,893,296.17	-	-	0.0%	4,893,296.17
050000000000	SOCIAL SECTOR:	11,470,626,093.16	2,282,665,763.50	3,274,945,125.20	28.6%	8,195,680,967.95
051400000000	Ministry of Women Affairs and Social Welfare	1,434,349,839.81	2,505,091.05	6,126,505.05	0.4%	1,428,223,334.76
051400100100	Ministry of Women Affairs and Social Welfare	386,905,011.72	1,504,854.00	4,626,110.50	1.2%	382,278,901.22
051405100100	Benue State Rehabilitation Board, Apir	301,487,849.85	1,000,237.05	1,500,394.55	0.5%	299,987,455.30
051405200100	Benue State Community and Social Development Agency	745,956,978.24	-	-	0.0%	745,956,978.24
051700000000	Ministry of Education and Knowledge Management	4,550,951,708.92	1,332,877,962.99	1,863,610,693.13	40.9%	2,687,341,015.78
051700100100	Ministry of Education and Knowledge Management	115,183,029.18	51,341,224.68	90,155,504.68	78.3%	25,027,524.50
051700300100	Benue State Universal Basic Education Board (SUBEB)	119,421,872.30	17,079,233.35	24,485,651.99	20.5%	94,936,220.31
051700800100	Benue State Library Board	7,330,998.73	88.50	208.90	0.0%	7,330,789.83
051700900100	Benue State Examinations Board	621,346,852.48	109,293,359.64	109,297,091.64	17.6%	512,049,760.84
051701000100	Agency for Adult and Non-Formal Education	36,789,254.06	45.00	104.50	0.0%	36,789,149.56
051701200100	Bureau for Education Quality Assurance	815,213,423.24	10,674,403.55	52,418,872.21	6.4%	762,794,551.03
051701800100	Benue State Polytechnic, Ugbokolo	352,695,747.58	187,196,298.49	280,984,808.16	79.7%	71,710,939.42
051701100100	College of Education, Katsina-Ala	138,616,518.74	29,140,854.16	57,263,094.55	41.3%	81,353,424.19
051701300100	College of Education Oju	71,912,074.32	14,242,222.28	33,334,565.22	46.4%	38,577,509.10
051703100200	Benue State University College of Health Sciences	407,062,543.95	70,706,767.98	116,795,623.72	28.7%	290,266,920.23
051702100100	Benue State University (BSU), Makurdi	1,645,965,532.78	836,927,570.11	1,089,865,099.91	66.2%	556,100,432.87
051705400100	Benue State Teaching Service Board	109,503,770.80	1,763,400.00	3,397,500.00	3.1%	106,106,270.80
051705500100	Benue State Science and Technical Education Board	42,872,541.73	34.00	56.40	0.0%	42,872,485.33
051705600100	Benue State Scholarship Board	19,289,286.30	-	100,000.00	0.5%	19,189,286.30
051701800200	Akawe Torkula Polytechnic, Makurdi	47,748,262.73	4,512,461.25	5,512,511.25	11.5%	42,235,751.48
052100000000	Ministry of Health and Human Services	3,019,709,029.67	619,098,475.00	954,151,804.19	31.6%	2,065,557,225.48
052100100100	Ministry of Health and Human Services	946,781,105.25	73,527,137.92	99,020,845.22	10.5%	847,760,260.03
052100200100	Benue State Health Insurance Agency	390,997,619.29	194,892,869.23	194,892,869.23	49.8%	196,104,750.06
052102600100	Benue State University Teaching Hospital (BSUTH)	1,559,616,766.70	337,377,467.85	637,030,489.74	40.8%	922,586,276.96
052102700100	Benue State Primary Health Care Board	88,106,006.80	7,314,800.00	14,027,700.00	15.9%	74,078,306.80
052110200100	Hospital Management Board	34,207,531.63	5,986,200.00	9,179,900.00	26.8%	25,027,631.63
053900000000	Ministry of Youth, Sports and Creativity	1,883,714,908.34	326,518,162.92	447,928,167.27	23.8%	1,435,786,741.07
053900100100	Ministry of Youth, Sports and Creativity	184,266,379.10	95,160,359.75	96,569,979.35	52.4%	87,696,399.75
053905100100	Benue State Sports Council	1,691,073,337.93	231,357,803.17	351,358,187.92	20.8%	1,339,715,150.01
053905400100	Benue State Sports Marketing and Lottery Board	8,375,191.31	-	-	0.0%	8,375,191.31
054400000000	Ministry of Humanitarian Affairs and Disaster Management	208,631,253.81	1,666,071.54	3,127,955.56	1.5%	205,503,298.25
054400100100	Ministry of Humanitarian Affairs and Disaster Management	208,631,253.81	1,666,071.54	3,127,955.56	1.5%	205,503,298.25
055100000000	Bureau of Local Government and Chieftaincy Affairs	373,269,352.61	-	-	0.0%	373,269,352.61
055100100100	Bureau of Local Government and Chieftaincy Affairs	373,269,352.61	-	-	0.0%	373,269,352.61

Table 7: Capital Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2025 Q2 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	357,610,646,205.89	17,176,626,224.41	40,497,448,446.34	11.3%	317,113,197,759.55
010000000000	ADMINISTRATION SECTOR:	101,278,570,955.00	5,560,583,352.58	13,924,975,561.12	13.7%	87,353,595,393.88
011100000000	Government House Administration	87,205,391,322.47	5,550,314,152.58	13,898,873,946.12	15.9%	73,306,517,376.35
011100100100	Governor's Office	2,067,331,664.92	86,119,203.15	86,119,203.15	4.2%	1,981,212,461.77
011100100200	Deputy Governor's Office	49,921,310.63	-	-	0.0%	49,921,310.63
011100500100	Sustainable Development Goals (SDGs)	1,037,409,635.08	-	-	0.0%	1,037,409,635.08
011100600100	Benue State Commission for Peace and Reconciliation	255,925,054.83	-	-	0.0%	255,925,054.83
011100800100	Benue State Emergency Management Agency (BENSEMA)	2,378,820,217.55	122,283,457.28	275,196,567.28	11.6%	2,103,623,650.27
011101000100	Public Procurement Commission	150,190,278.50	-	-	0.0%	150,190,278.50
011101200100	Benue Investment Promotion Agency	4,936,561,202.75	-	-	0.0%	4,936,561,202.75
011101600100	Benue State Council on Climate Change	3,344,847,693.59	-	-	0.0%	3,344,847,693.59
011102000100	Benue State Social Investment Programme	129,841,918.19	-	-	0.0%	129,841,918.19
011102100500	Bureau of Archives, Research and Documentation	4,195,638.10	-	-	0.0%	4,195,638.10
011103300100	Benue State Aids Control Agency (BENSACA)	77,517,563.10	-	-	0.0%	77,517,563.10
011103700100	Muslim Pilgrims Welfare Board (MPWB)	87,000,000.00	-	-	0.0%	87,000,000.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	25,000,000.00	-	-	0.0%	25,000,000.00
011104500100	Benue State Pension Commission	51,305,444.14	-	-	0.0%	51,305,444.14
011110100100	Bureau of Special Projects & Infrastructure	69,888,570,998.08	5,341,911,492.15	13,537,558,175.69	19.4%	56,351,012,822.39
011113200100	Bureau for International Cooperation & Development	14,534,543.08	-	-	0.0%	14,534,543.08
011113700100	Bureau of Homeland Security	1,461,554,893.42	-	-	0.0%	1,461,554,893.42
011113800100	Benue State Bureau of Entrepreneurship & Wealth Creation	1,244,863,266.51	-	-	0.0%	1,244,863,266.51
012300000000	Ministry of Information, Culture and Tourism	1,071,613,157.53	-	-	0.0%	1,071,613,157.53
012300100100	Ministry of Information, Culture and Tourism	790,830,009.45	-	-	0.0%	790,830,009.45
012300300100	Benue State Television Corporation	18,822,233.29	-	-	0.0%	18,822,233.29
012305500100	Government Printing Department	144,328,012.79	-	-	0.0%	144,328,012.79
012305600100	Benue State Council For Arts and Culture	117,632,902.00	-	-	0.0%	117,632,902.00
012400000000	Bureau of Internal Affairs and Special Services (BIASS)	788,193,379.76	-	-	0.0%	788,193,379.76
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	788,193,379.76	-	-	0.0%	788,193,379.76
012500000000	Office of the Head of Service (HOS)	1,503,260,697.62	-	-	0.0%	1,503,260,697.62
012500300100	Bureau of Service Welfare	317,048,188.32	-	-	0.0%	317,048,188.32
012500600100	Benue Public Service Institute	1,186,212,509.30	-	-	0.0%	1,186,212,509.30
014000000000	Auditor General	193,987,701.65	-	-	0.0%	193,987,701.65
014000100100	Office of the Auditor-General of the State	193,793,907.74	-	-	0.0%	193,793,907.74
014000200100	Local Government Audit Department	193,793.91	-	-	0.0%	193,793.91
014700000000	Benue State Civil Service Commission	67,827,867.71	-	-	0.0%	67,827,867.71
014700100100	Benue State Civil Service Commission	67,827,867.71	-	-	0.0%	67,827,867.71
014800000000	Benue State Independent Electoral Commission (BSIEC)	8,962,968.23	-	-	0.0%	8,962,968.23
014800100100	Benue State Independent Electoral Commission (BSIEC)	8,962,968.23	-	-	0.0%	8,962,968.23
014900000000	Local Government Service Commission	386,138,055.06	-	-	0.0%	386,138,055.06
014900100100	Local Government Service Commission	386,138,055.06	-	-	0.0%	386,138,055.06
015600000000	Ministry of Communications and Digital Economy	8,733,763,505.95	10,269,200.00	10,269,200.00	0.1%	8,723,494,305.95
015600100100	Ministry of Communications and Digital Economy	8,733,763,505.95	10,269,200.00	10,269,200.00	0.1%	8,723,494,305.95
016100000000	Office of the Secretary to the State Government (SSG)	1,319,432,299.02	-	15,832,415.00	1.2%	1,303,599,884.02
016100100100	Office of the Secretary to the State Government (SSG)	490,534,918.26	-	15,832,415.00	3.2%	474,702,503.26
016100200100	Bureau of Political - SSG	39,727,751.09	-	-	0.0%	39,727,751.09
016100300100	Bureau of Research and Policy Analysis (REPA) - SSG	6,000,000.00	-	-	0.0%	6,000,000.00
016100500200	Liaison Office Kaduna	691,844,250.64	-	-	0.0%	691,844,250.64
016100500300	Liaison Office Abuja/Lodge	91,325,379.02	-	-	0.0%	91,325,379.02

Benue State Government Budget Performance Report 2025 Q2 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
020000000000	ECONOMIC SECTOR:	170,638,950,978.77	5,050,235,930.38	17,981,427,670.51	10.5%	152,657,523,308.26
021500000000	Ministry of Agriculture & Food Security	26,063,360,247.41	550,235,930.38	906,468,736.00	3.5%	25,156,891,511.41
021500100100	Ministry of Agriculture & Food Security	16,020,981,039.31	550,235,930.38	887,190,786.00	5.5%	15,133,790,253.31
021502100100	Akperan Orshi Polytechnic, Yandev.	581,453,116.42	-	19,277,950.00	3.3%	562,175,166.42
021510200100	Bureau of Agricultural Development & Mechanization (BADM)	9,460,926,091.68	-	-	0.0%	9,460,926,091.68
022000000000	Ministry of Finance	30,516,771,904.36	-	1,514,000.00	0.0%	30,515,257,904.36
022000100100	Ministry of Finance	30,022,294,152.14	-	-	0.0%	30,022,294,152.14
022000700100	Office of the Accountant-General	63,286,307.48	-	-	0.0%	63,286,307.48
022000800100	Benue State Internal Revenue Service (BIRS)	431,191,444.73	-	1,514,000.00	0.4%	429,677,444.73
022800000000	Ministry of Science and Technological Innovation	5,069,626,327.25	-	-	0.0%	5,069,626,327.25
022800100100	Ministry of Science, Technology & Innovation	5,069,626,327.25	-	-	0.0%	5,069,626,327.25
023100000000	Ministry of Power and Transport	8,203,001,720.54	-	-	0.0%	8,203,001,720.54
023100100100	Ministry of Power, Renewable Energy and Transport	8,203,001,720.54	-	-	0.0%	8,203,001,720.54
023400000000	Ministry of Works, Housing and Urban Development	34,516,517,105.15	-	10,848,442,012.68	31.4%	23,668,075,092.47
023400100100	Ministry of Works, Housing and Urban Development	34,516,517,105.15	-	10,848,442,012.68	31.4%	23,668,075,092.47
023800000000	Benue State Budget and Economic Planning Commission	14,821,042,321.85	-	60,202,303.40	0.4%	14,760,840,018.45
023800100100	Benue State Budget and Economic Planning Commission	14,731,897,124.29	-	60,202,303.40	0.4%	14,671,694,820.89
023800400100	Benue State Bureau of Statistics	89,145,197.56	-	-	0.0%	89,145,197.56
025000000000	Fiscal Responsibility Commission	8,308,913.79	-	-	0.0%	8,308,913.79
025000100100	Fiscal Responsibility Commission	8,308,913.79	-	-	0.0%	8,308,913.79
025200000000	Ministry of Water Resources, Environment and Climate Change	7,345,932,371.01	-	463,968,423.75	6.3%	6,881,963,947.26
025200100100	Ministry of Water Resources, Environment and Climate Change	5,224,900,828.86	-	3,476,000.00	0.1%	5,221,424,828.86
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	1,909,401,909.00	-	460,492,423.75	24.1%	1,448,909,485.25
025210400100	Benue State Environmental Sanitation Authority	211,629,633.15	-	-	0.0%	211,629,633.15
025400000000	Ministry of Cooperatives and Rural Development	4,871,194,114.78	-	-	0.0%	4,871,194,114.78
025400100100	Ministry of Cooperatives and Rural Development	4,381,864,497.73	-	-	0.0%	4,381,864,497.73
025400200100	Benue State Urban Development Board	489,329,617.05	-	-	0.0%	489,329,617.05
026000000000	Ministry of Lands, Survey and Solid Minerals	975,069,189.46	-	-	0.0%	975,069,189.46
026000100100	Ministry of Lands, Survey and Solid Minerals	975,069,189.46	-	-	0.0%	975,069,189.46
022200000000	Ministry of Industry, Trade and Investment	38,248,126,763.17	4,500,000,000.00	5,700,832,194.68	14.9%	32,547,294,568.49
022200100100	Ministry of Industry, Trade and Investment	38,026,707,049.39	4,500,000,000.00	5,700,832,194.68	15.0%	32,325,874,854.71
022200300100	Directorate for Diaspora Linkages and Investment	221,419,713.78	-	-	0.0%	221,419,713.78
030000000000	LAW & JUSTICE SECTOR:	16,686,761,803.09	-	410,794,910.00	2.5%	16,275,966,893.09
031800000000	Benue State Judicial Service Commission	13,710,184,783.87	-	410,794,910.00	3.0%	13,299,389,873.87
031801100100	Benue State Judicial Service Commission	259,656,282.33	-	17,444,910.00	6.7%	242,211,372.33
031805100100	High Court of Justice	12,817,780,896.26	-	393,350,000.00	3.1%	12,424,430,896.26
031805200100	Customary Court of Appeal	632,747,605.29	-	-	0.0%	632,747,605.29
032600000000	Ministry of Justice and Public Order	2,976,577,019.22	-	-	0.0%	2,976,577,019.22
032600100100	Ministry of Justice and Public Order	2,976,577,019.22	-	-	0.0%	2,976,577,019.22
050000000000	SOCIAL SECTOR:	69,006,362,469.03	6,565,806,941.45	8,180,250,304.71	11.9%	60,826,112,164.32
051400000000	Ministry of Women Affairs and Social Welfare	891,786,706.15	-	-	0.0%	891,786,706.15
051400100100	Ministry of Women Affairs and Social Welfare	505,317,614.44	-	-	0.0%	505,317,614.44
051405100100	Benue State Rehabilitation Board, Apir	335,598,190.92	-	-	0.0%	335,598,190.92
051405200100	Benue State Community and Social Development Agency	50,870,900.78	-	-	0.0%	50,870,900.78
051700000000	Ministry of Education and Knowledge Management	32,446,220,328.21	1,417,410,951.00	1,714,194,080.61	5.3%	30,732,026,247.60
051700100100	Ministry of Education and Knowledge Management	20,283,070,041.19	4,000,000.00	9,600,000.00	0.0%	20,273,470,041.19
051700300100	Benue State Universal Basic Education Board (SUBEB)	4,444,340,385.37	1,347,382,497.69	1,496,991,008.76	33.7%	2,947,349,376.61
051700900100	Benue State Examinations Board	145,345,430.81	-	-	0.0%	145,345,430.81
051701000100	Agency for Adult and Non-Formal Education	66,858,898.17	-	-	0.0%	66,858,898.17
051701200100	Bureau for Education Quality Assurance	1,574,503,075.08	2,250,000.00	2,360,000.00	0.1%	1,572,143,075.08

Benue State Government Budget Performance Report 2025 Q2 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
051701800100	Benue State Polytechnic, Ugbokolo	1,138,122,551.09	37,002,555.60	40,796,025.76	3.6%	1,097,326,525.33
051701100100	College of Education, Katsina-Ala	114,631,034.37	-	123,830,156.89	108.0%	- 9,199,122.52
051701300100	College of Education Oju	1,009,512,852.09	-	3,150,000.00	0.3%	1,006,362,852.09
051703100200	Benue State University College of Health Sciences	1,054,010,181.31	1,333,000.00	2,201,040.00	0.2%	1,051,809,141.31
051702100100	Benue State University (BSU), Makurdi	457,507,658.01	25,442,897.71	35,265,849.20	7.7%	422,241,808.81
051705400100	Benue State Teaching Service Board	92,501,171.77	-	-	0.0%	92,501,171.77
051705500100	Benue State Science and Technical Education Board	129,841,918.19	-	-	0.0%	129,841,918.19
051705600100	Benue State Scholarship Board	2,422,423.85	-	-	0.0%	2,422,423.85
051701800200	Akawe Torkula Polytechnic, Makurdi	1,933,552,706.92	-	-	0.0%	1,933,552,706.92
052100000000	Ministry of Health and Human Services	31,488,156,231.19	5,148,395,990.45	6,466,056,224.10	20.5%	25,022,100,007.09
052100100100	Ministry of Health and Human Services	23,329,619,043.57	4,000,100,000.00	4,002,772,000.00	17.2%	19,326,847,043.57
052100200100	Benue State Health Insurance Agency	272,633,339.09	57,103,175.78	57,103,175.78	20.9%	215,530,163.31
052102600100	Benue State University Teaching Hospital (BSUTH)	7,839,877,795.44	1,090,474,314.67	2,405,462,548.32	30.7%	5,434,415,247.12
052102700100	Benue State Primary Health Care Board	37,789,812.01	718,500.00	718,500.00	1.9%	37,071,312.01
052110200100	Hospital Management Board	8,236,241.08	-	-	0.0%	8,236,241.08
053900000000	Ministry of Youth, Sports and Creativity	3,069,834,971.52	-	-	0.0%	3,069,834,971.52
053900100100	Ministry of Youth, Sports and Creativity	3,050,839,856.81	-	-	0.0%	3,050,839,856.81
053905400100	Benue State Sports Marketing and Lottery Board	18,995,114.71	-	-	0.0%	18,995,114.71
054400000000	Ministry of Humanitarian Affairs and Disaster Management	628,872,948.65	-	-	0.0%	628,872,948.65
054400100100	Ministry of Humanitarian Affairs and Disaster Management	628,872,948.65	-	-	0.0%	628,872,948.65
055100000000	Bureau of Local Government and Chieftaincy Affairs	481,491,283.31	-	-	0.0%	481,491,283.31
055100100100	Bureau of Local Government and Chieftaincy Affairs	481,491,283.31	-	-	0.0%	481,491,283.31

Table 8: Other Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2025 Q2 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	15,715,869,323.06	22,831,194,102.88	45,458,953,211.46	289.3%	- 29,743,083,888.40
010000000000	ADMINISTRATION SECTOR:	6,474,988,333.91	370,717,177.64	811,103,257.64	12.5%	5,663,885,076.27
011100000000	Government House Administration	5,511,765,592.02	326,805,005.00	752,201,835.00	13.6%	4,759,563,757.02
011100100100	Governor's Office	2,075,315,122.96	326,805,005.00	752,201,835.00	36.2%	1,323,113,287.96
011101200100	Benue Investment Promotion Agency	145,345,430.81	-	-	0.0%	145,345,430.81
011101600100	Benue State Council on Climate Change	199,607,724.98	-	-	0.0%	199,607,724.98
011102000100	Benue State Social Investment Programme	3,023,184,960.80	-	-	0.0%	3,023,184,960.80
011103300100	Benue State Aids Control Agency (BENSACA)	9,689,695.39	-	-	0.0%	9,689,695.39
011110100100	Bureau of Special Projects & Infrastructure	484,484.77	-	-	0.0%	484,484.77
011113200100	Bureau for International Cooperation & Development	58,138,172.32	-	-	0.0%	58,138,172.32
011200000000	Benue State House of Assembly	52,516,977.20	2,500,000.00	9,270,000.00	17.7%	43,246,977.20
011200300100	Benue State House of Assembly	29,844,261.79	2,500,000.00	9,270,000.00	31.1%	20,574,261.79
011200400100	Benue State House of Assembly Service Commission	22,672,715.40	-	-	0.0%	22,672,715.40
012400000000	Bureau of Internal Affairs and Special Services (BIASS)	387,587,815.49	-	-	0.0%	387,587,815.49
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	387,587,815.49	-	-	0.0%	387,587,815.49
012500000000	Office of the Head of Service (HOS)	142,797,405.25	-	-	0.0%	142,797,405.25
012500600100	Benue Public Service Institute	142,797,405.25	-	-	0.0%	142,797,405.25
015600000000	Ministry of Communications and Digital Economy	109,009,073.11	-	-	0.0%	109,009,073.11
015600100100	Ministry of Communications and Digital Economy	109,009,073.11	-	-	0.0%	109,009,073.11
016100000000	Office of the Secretary to the State Government (SSG)	271,311,470.84	41,412,172.64	49,631,422.64	18.3%	221,680,048.20
016100100100	Office of the Secretary to the State Government (SSG)	271,311,470.84	41,412,172.64	49,631,422.64	18.3%	221,680,048.20
020000000000	ECONOMIC SECTOR:	8,185,233,887.80	22,267,451,974.06	43,669,971,670.47	533.5%	- 35,484,737,782.67
021500000000	Ministry of Agriculture & Food Security	678,278.68	-	-	0.0%	678,278.68
021502100100	Akperan Orshi Polytechnic, Yandev.	678,278.68	-	-	0.0%	678,278.68
022000000000	Ministry of Finance	8,181,314,921.99	22,267,451,974.06	43,669,971,670.47	533.8%	- 35,488,656,748.48
022000100100	Ministry of Finance	16,499,807.10	-	-	0.0%	16,499,807.10
022000200100	Debt Management Office	8,161,908,206.28	22,267,451,974.06	43,668,871,670.47	535.0%	- 35,506,963,464.19
022000800100	Benue State Internal Revenue Service (BIRS)	2,906,908.62	-	1,100,000.00	37.8%	1,806,908.62
022800000000	Ministry of Science and Technological Innovation	2,519,320.80	-	-	0.0%	2,519,320.80
022800100100	Ministry of Science, Technology & Innovation	2,519,320.80	-	-	0.0%	2,519,320.80
023100000000	Ministry of Power and Transport	193,793.91	-	-	0.0%	193,793.91
023100100100	Ministry of Power, Renewable Energy and Transport	193,793.91	-	-	0.0%	193,793.91
023800000000	Benue State Budget and Economic Planning Commission	43,087.65	-	-	0.0%	43,087.65
023800100100	Benue State Budget and Economic Planning Commission	43,087.65	-	-	0.0%	43,087.65
022200000000	Ministry of Industry, Trade and Investment	484,484.77	-	-	0.0%	484,484.77
022200100100	Ministry of Industry, Trade and Investment	484,484.77	-	-	0.0%	484,484.77
030000000000	LAW & JUSTICE SECTOR:	7,900,000.00	1,050,000.00	1,550,000.00	19.6%	6,350,000.00
031800000000	Benue State Judicial Service Commission	7,900,000.00	1,050,000.00	1,550,000.00	19.6%	6,350,000.00
031805100100	High Court of Justice	7,900,000.00	1,050,000.00	1,550,000.00	19.6%	6,350,000.00
050000000000	SOCIAL SECTOR:	1,047,747,101.35	191,974,951.18	976,328,283.35	93.2%	71,418,818.00
051400000000	Ministry of Women Affairs and Social Welfare	1,937,939.08	-	-	0.0%	1,937,939.08
051400100100	Ministry of Women Affairs and Social Welfare	1,937,939.08	-	-	0.0%	1,937,939.08
051700000000	Ministry of Education and Knowledge Management	432,218,891.58	89,563,400.00	152,692,000.00	35.3%	279,526,891.58
051700100100	Ministry of Education and Knowledge Management	508,709.01	-	-	0.0%	508,709.01
051701200100	Bureau for Education Quality Assurance	294,082,255.00	89,563,400.00	151,292,000.00	51.4%	142,790,255.00
051701800100	Benue State Polytechnic, Ugbokolo	2,034,836.03	-	1,400,000.00	68.8%	634,836.03
051701100100	College of Education, Katsina-Ala	339,139.34	-	-	0.0%	339,139.34
051701300100	College of Education Oju	1,162,763.45	-	-	0.0%	1,162,763.45

Benue State Government Budget Performance Report 2025 Q2 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
051703100200	Benue State University College of Health Sciences	96,896.95	-	-	0.0%	96,896.95
051705600100	Benue State Scholarship Board	133,994,291.80	-	-	0.0%	133,994,291.80
052100000000	Ministry of Health and Human Services	491,500,108.82	8,107,151.18	27,908,609.93	5.7%	463,591,498.89
052100100100	Ministry of Health and Human Services	96,896,953.87	-	13,151,458.75	13.6%	83,745,495.12
052100200100	Benue State Health Insurance Agency	371,682,180.51	1,457,151.18	1,457,151.18	0.4%	370,225,029.33
052102600100	Benue State University Teaching Hospital (BSUTH)	18,366,817.61	6,650,000.00	13,300,000.00	72.4%	5,066,817.61
052110200100	Hospital Management Board	4,554,156.83	-	-	0.0%	4,554,156.83
053900000000	Ministry of Youth, Sports and Creativity	96,896,953.87	94,304,400.00	94,304,400.00	97.3%	2,592,553.87
053900100100	Ministry of Youth, Sports and Creativity	96,896,953.87	94,304,400.00	94,304,400.00	97.3%	2,592,553.87
054400000000	Ministry of Humanitarian Affairs and Disaster Management	24,224,238.47	-	701,423,273.42	2895.5%	- 677,199,034.95
054400100100	Ministry of Humanitarian Affairs and Disaster Management	24,224,238.47	-	701,423,273.42	2895.5%	- 677,199,034.95
055100000000	Bureau of Local Government and Chieftaincy Affairs	968,969.54	-	-	0.0%	968,969.54
055100100100	Bureau of Local Government and Chieftaincy Affairs	968,969.54	-	-	0.0%	968,969.54

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Benue State Government Budget Performance Report 2025 Q2 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	550,112,988,930.45	71,305,639,360.56	139,124,498,525.25	25.3%	410,988,490,405.20
2	EXPENDITURES	550,112,988,930.45	71,305,639,360.56	139,124,498,525.25	25.3%	410,988,490,405.20
21	PERSONNEL COST	83,658,952,218.27	19,975,215,466.85	34,716,243,837.03	41.5%	48,942,708,381.24
2101	SALARY	57,841,924,161.77	15,757,176,858.84	27,143,717,418.12	46.9%	30,698,206,743.65
210101	SALARIES AND WAGES	57,841,924,161.77	15,757,176,858.84	27,143,717,418.12	46.9%	30,698,206,743.65
21010101	SALARY	42,963,647,540.26	11,177,998,293.27	21,637,459,862.08	50.4%	21,326,187,678.18
21010102	OVER TIME PAYMENTS	25,000,000.00	6,505,000.00	9,477,000.00	37.9%	15,523,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	6,186,609,954.85	1,354,851,634.88	2,278,958,625.35	36.8%	3,907,651,329.50
21010104	SALARY ARREARS	8,666,666,666.67	3,217,821,930.69	3,217,821,930.69	37.1%	5,448,844,735.98
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,996,457,940.41	203,010,884.20	583,462,624.40	5.8%	9,412,995,316.01
210201	ALLOWANCES	3,610,742,742.26	107,055,991.91	180,334,715.01	5.0%	3,430,408,027.25
21020101	NON REGULAR ALLOWANCES	3,610,742,742.26	107,055,991.91	180,334,715.01	5.0%	3,430,408,027.25
210202	SOCIAL CONTRIBUTIONS	6,385,715,198.15	95,954,892.29	403,127,909.39	6.3%	5,982,587,288.76
21020201	NHIS CONTRIBUTION	1,738,239,922.51	-	-	0.0%	1,738,239,922.51
21020202	CONTRIBUTORY PENSION	2,225,596,211.97	95,954,892.29	403,127,909.39	18.1%	1,822,468,302.57
21020203	GROUP LIFE INSURANCE	1,070,000,000.00	-	-	0.0%	1,070,000,000.00
21020204	EMPLOYEES COMPENSATION FUND	1,351,879,063.68	-	-	0.0%	1,351,879,063.68
2103	SOCIAL BENEFITS	15,820,570,116.09	4,015,027,723.81	6,989,063,794.51	44.2%	8,831,506,321.58
210301	SOCIAL BENEFITS	15,820,570,116.09	4,015,027,723.81	6,989,063,794.51	44.2%	8,831,506,321.58
21030101	GRATUITY	3,381,525,372.00	82,112,075.45	82,112,075.45	2.4%	3,299,413,296.55
21030102	PENSION	12,306,140,099.20	3,931,188,720.84	6,883,427,014.40	55.9%	5,422,713,084.80
21030103	DEATH BENEFITS	132,904,644.89	1,726,927.52	23,524,704.66	17.7%	109,379,940.23
22	OTHER RECURRENT COSTS	108,843,390,506.28	34,153,797,669.30	63,910,806,241.87	58.7%	44,932,584,264.41
2202	OVERHEAD COST	93,127,521,183.22	11,322,603,566.42	18,451,853,030.41	19.8%	74,675,668,152.81
220201	TRAVEL & TRANSPORT - GENERAL	17,126,840,591.09	1,374,080,760.96	2,506,394,786.60	14.6%	14,620,445,804.49
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,911,136,097.37	182,977,733.60	305,807,663.60	5.2%	5,605,328,433.78
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,707,808,828.34	257,353,261.36	547,841,730.00	9.6%	5,159,967,098.34
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,822,453,963.78	193,523,410.00	193,523,410.00	5.1%	3,628,930,553.78
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,685,441,701.60	740,226,356.00	1,459,221,983.00	86.6%	226,219,718.60
220202	UTILITIES - GENERAL	1,701,457,859.68	273,683,866.70	423,908,169.55	24.9%	1,277,549,690.13
22020201	ELECTRICITY CHARGES	864,672,691.12	155,900,347.18	251,007,968.36	29.0%	613,664,722.76
22020202	TELEPHONE CHARGES	99,332,985.90	10,593,800.00	14,009,050.00	14.1%	85,323,935.90
22020203	INTERNET ACCESS CHARGES	303,438,007.38	28,793,205.27	50,892,800.27	16.8%	252,545,207.11
22020204	SATELLITE BROADCASTING ACCESS CHARGES	94,824,570.30	4,249,038.25	9,062,674.92	9.6%	85,761,895.38
22020205	WATER RATES	66,872,039.09	9,227,650.00	12,468,550.00	18.6%	54,403,489.09
22020206	SEWERAGE CHARGES	43,930,044.89	3,322,500.00	5,254,500.00	12.0%	38,675,544.89
22020207	LEASED COMMUNICATION LINES(S)	5,387,470.64	-	-	0.0%	5,387,470.64
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	223,000,050.37	61,597,326.00	81,212,626.00	36.4%	141,787,424.37

Benue State Government Budget Performance Report 2025 Q2 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
220203	MATERIALS & SUPPLIES - GENERAL	5,145,446,715.98	772,027,519.26	1,481,070,165.63	28.8%	3,664,376,550.35
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,076,493,573.64	194,408,553.25	314,093,183.25	29.2%	762,400,390.39
22020302	BOOKS	196,491,127.35	20,672,285.00	35,324,285.00	18.0%	161,166,842.35
22020303	NEWSPAPERS	51,879,366.37	9,734,450.00	10,427,000.00	20.1%	41,452,366.37
22020304	MAGAZINES & PERIODICALS	15,057,723.95	494,150.00	804,150.00	5.3%	14,253,573.95
22020305	PRINTING OF NON SECURITY DOCUMENTS	621,051,512.00	119,157,280.00	209,033,678.75	33.7%	412,017,833.25
22020306	PRINTING OF SECURITY DOCUMENTS	596,870,586.00	78,067,128.50	143,961,528.50	24.1%	452,909,057.50
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,003,042,393.18	192,890,202.51	360,733,527.91	36.0%	642,308,865.27
22020308	FIELD & CAMPING MATERIALS SUPPLIES	135,584,517.45	2,050,000.00	2,050,000.00	1.5%	133,534,517.45
22020309	UNIFORMS & OTHER CLOTHING	440,086,978.47	34,612,850.00	87,401,150.00	19.9%	352,685,828.47
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	189,383,177.27	7,204,845.00	9,094,295.00	4.8%	180,288,882.27
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	711,707,262.68	110,815,775.00	306,227,367.22	43.0%	405,479,895.46
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	86,215,670.10	-	-	0.0%	86,215,670.10
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	21,582,827.51	1,920,000.00	1,920,000.00	8.9%	19,662,827.51
220204	MAINTENANCE SERVICES - GENERAL	3,284,320,019.35	400,551,303.54	721,078,334.91	22.0%	2,563,241,684.44
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,279,234,300.96	142,128,764.02	252,860,452.39	19.8%	1,026,373,848.57
22020402	MAINTENANCE OF OFFICE FURNITURE	348,349,210.32	62,759,990.00	129,756,983.00	37.2%	218,592,227.32
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	583,499,543.45	72,651,950.00	116,732,450.00	20.0%	466,767,093.45
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	322,173,669.14	28,522,065.00	43,670,165.00	13.6%	278,503,504.14
22020405	MAINTENANCE OF PLANTS/GENERATORS	313,292,583.29	32,302,300.00	64,816,200.00	20.7%	248,476,383.29
22020406	OTHER MAINTENANCE SERVICES	312,626,220.87	49,979,534.52	95,603,634.52	30.6%	217,022,586.35
22020408	MAINTENANCE OF SEA BOATS	1,598,799.74	-	-	0.0%	1,598,799.74
22020410	MAINTENANCE OF STREET LIGHTINGS	9,305,014.48	-	575,500.00	6.2%	8,729,514.48
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	52,203,855.85	8,015,200.00	12,871,450.00	24.7%	39,332,405.85
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	35,147,916.56	4,191,500.00	4,191,500.00	11.9%	30,956,416.56
22020413	MINOR ROAD MAINTENANCE	26,888,904.70	-	-	0.0%	26,888,904.70
220205	TRAINING - GENERAL	3,593,591,059.56	249,922,267.01	468,002,117.01	13.0%	3,125,588,942.55
22020501	LOCAL TRAINING	3,071,898,118.60	249,922,267.01	468,002,117.01	15.2%	2,603,896,001.59
22020502	INTERNATIONAL TRAINING	521,692,940.96	-	-	0.0%	521,692,940.96
220206	OTHER SERVICES - GENERAL	17,328,385,090.75	340,245,333.05	648,321,434.29	3.7%	16,680,063,656.46
22020601	SECURITY SERVICES	824,137,664.87	174,362,337.05	342,914,598.55	41.6%	481,223,066.32
22020602	OFFICE RENT	174,170,803.15	17,515,000.00	27,257,000.00	15.6%	146,913,803.15
22020603	RESIDENTIAL RENT	131,899,038.84	16,224,674.00	35,049,674.00	26.6%	96,849,364.84
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	15,601,448,851.02	2,400,000.00	2,400,000.00	0.0%	15,599,048,851.02
22020605	CLEANING & FUMIGATION SERVICES	587,039,037.48	129,743,322.00	240,700,161.74	41.0%	346,338,875.74
22020607	RESCUE SERVICES	9,689,695.39	-	-	0.0%	9,689,695.39
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,029,178,290.54	1,211,397,763.24	2,384,982,585.67	33.9%	4,644,195,704.87
22020701	FINANCIAL CONSULTING	1,175,802,865.64	896,218,288.77	1,629,553,421.61	138.6%	- 453,750,555.97
22020702	INFORMATION TECHNOLOGY CONSULTING	213,010,796.62	14,401,908.61	28,314,768.04	13.3%	184,696,028.58
22020703	LEGAL SERVICES	3,938,386,811.93	244,436,758.15	663,646,588.31	16.9%	3,274,740,223.62
22020704	ENGINEERING SERVICES	286,047,039.00	-	1,865,000.00	0.7%	284,182,039.00
22020705	ARCHITECTURAL SERVICES	149,464,018.49	8,736,500.00	10,386,500.00	6.9%	139,077,518.49
22020706	SURVEYING SERVICES	262,047,915.59	4,136,500.00	4,836,500.00	1.8%	257,211,415.59
22020707	AGRICULTURAL CONSULTING	498,230,400.39	-	-	0.0%	498,230,400.39
22020708	MEDICAL CONSULTING	13,200,233.27	300,000.00	300,000.00	2.3%	12,900,233.27
22020709	AUDITING OF ACCOUNTS	130,225,393.70	2,274,600.00	3,786,600.00	2.9%	126,438,793.70
22020710	OTHER GENERAL SERVICES	362,762,815.91	40,893,207.71	42,293,207.71	11.7%	320,469,608.20
220208	FUEL & LUBRICANTS - GENERAL	3,619,629,595.77	611,494,201.88	1,104,415,134.57	30.5%	2,515,214,461.20
22020801	MOTOR VEHICLE FUEL COST	1,773,050,376.81	267,687,978.72	575,459,998.93	32.5%	1,197,590,377.88
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	473,153,576.59	5,127,900.00	6,683,100.00	1.4%	466,470,476.59

Benue State Government Budget Performance Report 2025 Q2 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
22020803	PLANT / GENERATOR FUEL COST	1,330,112,621.97	329,143,773.16	511,083,985.64	38.4%	819,028,636.33
22020805	SEA BOAT FUEL COST	2,616,217.75	-	-	0.0%	2,616,217.75
22020806	COOKING GAS/FUEL COST	40,696,802.65	9,534,550.00	11,188,050.00	27.5%	29,508,752.65
220209	FINANCIAL CHARGES - GENERAL	401,686,036.68	13,766,647.24	19,778,447.22	4.9%	381,907,589.46
22020901	BANK CHARGES (OTHER THAN INTEREST)	113,780,865.44	1,622,047.24	2,285,847.22	2.0%	111,495,018.21
22020902	INSURANCE PREMIUM	274,375,013.38	12,144,600.00	17,492,600.00	6.4%	256,882,413.38
22020904	OTHER CRF BANK CHARGES	13,530,157.86	-	-	0.0%	13,530,157.86
220210	MISCELLANEOUS EXPENSES GENERAL	33,896,985,923.82	6,075,433,903.54	8,693,901,854.96	25.6%	25,203,084,068.86
22021001	REFRESHMENT & MEALS	818,846,885.73	176,872,459.80	280,649,439.80	34.3%	538,197,445.93
22021002	HONORARIUM & SITTING ALLOWANCE	2,026,282,796.70	346,439,187.37	482,956,963.75	23.8%	1,543,325,832.95
22021003	PUBLICITY & ADVERTISEMENTS	1,227,603,004.39	175,047,417.87	667,024,898.53	54.3%	560,578,105.86
22021004	MEDICAL EXPENSES-LOCAL	497,415,793.01	186,411,807.17	204,696,510.17	41.2%	292,719,282.84
22021006	POSTAGES & COURIER SERVICES	48,998,350.92	2,663,950.60	3,266,600.60	6.7%	45,731,750.32
22021007	WELFARE PACKAGES	12,058,494,960.32	1,561,696,208.71	3,046,954,050.63	25.3%	9,011,540,909.69
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	471,031,801.50	564,676,200.00	628,861,815.00	133.5%	- 157,830,013.50
22021009	SPORTING ACTIVITIES	1,080,886,901.25	322,074,750.00	442,274,750.00	40.9%	638,612,151.25
22021010	DIRECT TEACHING & LABORATORY COST	128,393,308.73	95,547,373.65	129,814,643.65	101.1%	- 1,421,334.92
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	384,040,718.72	449,181.60	38,564,181.60	10.0%	345,476,537.12
22021019	MEDICAL EXPENSES-INTERNATIONAL	155,519,610.96	-	-	0.0%	155,519,610.96
22021021	SPECIAL DAYS/CELEBRATIONS	4,096,662,187.76	2,405,977,109.00	2,531,259,743.46	61.8%	1,565,402,444.30
22021037	MARGIN FOR INCREASE IN COSTS	36,820,842.47	-	-	0.0%	36,820,842.47
22021041	CONTINGENCY	9,886,486,523.78	237,578,257.77	237,578,257.77	2.4%	9,648,908,266.01
22021042	RECURRENT ADJUSTMENT	979,502,237.60	-	-	0.0%	979,502,237.60
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,413,956,400.20	520,872,805.00	1,037,569,693.75	30.4%	2,376,386,706.45
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,413,956,400.20	520,872,805.00	1,037,569,693.75	30.4%	2,376,386,706.45
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	4,554,156.83	-	-	0.0%	4,554,156.83
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	133,994,291.80	-	-	0.0%	133,994,291.80
22040109	GRANTS TO COMMUNITIES/NGOs	2,965,521,086.08	430,809,405.00	885,777,693.75	29.9%	2,079,743,392.33
22040110	GRANTS TO ACADEMIC INSTITUTIONS	300,642,017.79	89,563,400.00	151,292,000.00	50.3%	149,350,017.79
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	9,244,847.69	500,000.00	500,000.00	5.4%	8,744,847.69
2205	SUBSIDIES GENERAL	158,911,004.35	-	-	0.0%	158,911,004.35
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	13,565,573.54	-	-	0.0%	13,565,573.54
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	13,565,573.54	-	-	0.0%	13,565,573.54
220502	SUBSIDY TO PRIVATE COMPANIES	145,345,430.81	-	-	0.0%	145,345,430.81
22050201	SUBSIDY TO PRIVATE COMPANIES	145,345,430.81	-	-	0.0%	145,345,430.81
2206	PUBLIC DEBT CHARGES	8,161,908,206.28	22,267,451,974.06	43,668,871,670.47	535.0%	- 35,506,963,464.19
220601	FOREIGN INTEREST / DISCOUNT	227,041,333.96	-	127,908,392.08	56.3%	99,132,941.88
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	227,041,333.96	-	127,908,392.08	56.3%	99,132,941.88
220602	DOMESTIC INTEREST / DISCOUNT	1,266,001,411.45	360,471,557.20	688,715,991.26	54.4%	577,285,420.19
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	96,896,953.87	-	-	0.0%	96,896,953.87
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	1,169,104,457.58	360,471,557.20	688,715,991.26	58.9%	480,388,466.32
220603	FOREIGN PRINCIPAL	1,013,544,231.27	-	968,584,862.42	95.6%	44,959,368.85
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	1,013,544,231.27	-	968,584,862.42	95.6%	44,959,368.85
220604	DOMESTIC PRINCIPAL	5,655,321,229.60	21,906,980,416.86	41,883,662,424.71	740.6%	- 36,228,341,195.11
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	5,655,321,229.60	21,906,980,416.86	41,883,662,424.71	740.6%	- 36,228,341,195.11
2207	TRANSFERS-PAYMENT	749,580,300.61	42,869,323.82	51,088,573.82	6.8%	698,491,726.79
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	749,580,300.61	42,869,323.82	51,088,573.82	6.8%	698,491,726.79
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	642,993,651.35	42,869,323.82	51,088,573.82	7.9%	591,905,077.53
22070106	TRANSFER TO QUOTED COMPANIES- STATE GOVERNMENT INVESTMENT	106,586,649.26	-	-	0.0%	106,586,649.26
2208	TRANSFER-PAYMENT TO INDIVIDUALS	3,231,513,411.62	-	701,423,273.42	21.7%	2,530,090,138.20

Benue State Government Budget Performance Report 2025 Q2 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
220801	TRANSFERS - PAYMENTS TO INDIVIDUALS	3,231,513,411.62	-	701,423,273.42	21.7%	2,530,090,138.20
22080102	TRANSFERS - PAYMENTS TO AGED/VULNERABLE GROUP	3,231,513,411.62	-	701,423,273.42	21.7%	2,530,090,138.20
23	CAPITAL EXPENDITURE	357,610,646,205.89	17,176,626,224.41	40,497,448,446.34	11.3%	317,113,197,759.55
2301	FIXED ASSETS PURCHASED	85,846,929,572.76	5,253,399,660.39	5,877,646,181.70	6.8%	79,969,283,391.07
230101	PURCHASE OF FIXED ASSETS - GENERAL	85,846,929,572.76	5,253,399,660.39	5,877,646,181.70	6.8%	79,969,283,391.07
23010101	PURCHASE / ACQUISITION OF LAND	215,595,722.36	-	-	0.0%	215,595,722.36
23010102	PURCHASE OF OFFICE BUILDINGS	6,028,538,653.39	-	-	0.0%	6,028,538,653.39
23010104	PURCHASE MOTOR CYCLES	647,257,021.10	-	-	0.0%	647,257,021.10
23010105	PURCHASE OF MOTOR VEHICLES	18,716,833,000.60	-	390,000,000.00	2.1%	18,326,833,000.60
23010106	PURCHASE OF VANS	1,773,762,871.20	-	-	0.0%	1,773,762,871.20
23010107	PURCHASE OF TRUCKS	869,165,676.23	-	-	0.0%	869,165,676.23
23010108	PURCHASE OF BUSES	12,920,418,317.73	-	-	0.0%	12,920,418,317.73
23010109	PURCHASE OF SEA BOATS	14,534,543.08	-	-	0.0%	14,534,543.08
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	8,763,362,781.72	991,461,062.66	1,132,235,692.80	12.9%	7,631,127,088.92
23010113	PURCHASE OF COMPUTERS	3,560,919,010.84	196,320,289.63	236,642,414.63	6.6%	3,324,276,596.21
23010114	PURCHASE OF COMPUTER PRINTERS	305,983,536.25	5,807,345.60	11,961,595.60	3.9%	294,021,940.65
23010115	PURCHASE OF PHOTOCOPYING MACHINES	370,042,234.21	1,856,800.00	4,260,300.00	1.2%	365,781,934.21
23010116	PURCHASE OF TYPEWRITERS	13,565,573.54	-	-	0.0%	13,565,573.54
23010117	PURCHASE OF SHREDDING MACHINES	19,149,442.83	400,000.00	400,000.00	2.1%	18,749,442.83
23010118	PURCHASE OF SCANNERS	71,302,486.50	185,000.00	185,000.00	0.3%	71,117,486.50
23010119	PURCHASE OF POWER GENERATING SET	1,587,697,163.12	842,000.00	842,000.00	0.1%	1,586,855,163.12
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	78,195,841.77	-	-	0.0%	78,195,841.77
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	16,552,456,385.02	4,051,017,162.50	4,090,429,032.50	24.7%	12,462,027,352.52
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	459,700,117.62	410,000.00	4,757,951.49	1.0%	454,942,166.13
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,532,189,495.62	-	-	0.0%	1,532,189,495.62
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	100,149,057.89	5,100,000.00	5,100,000.00	5.1%	95,049,057.89
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	24,277,531.80	-	-	0.0%	24,277,531.80
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	3,148,787,014.42	-	-	0.0%	3,148,787,014.42
23010128	PURCHASE OF SECURITY EQUIPMENT	1,112,551,520.65	-	832,194.68	0.1%	1,111,719,325.97
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	3,361,217,692.59	-	-	0.0%	3,361,217,692.59
23010130	PURCHASE OF RECREATIONAL FACILITIES	97,147,708.65	-	-	0.0%	97,147,708.65
23010140	PURCHASE OF FARM INPUTS	3,502,129,172.02	-	-	0.0%	3,502,129,172.02
2302	CONSTRUCTION / PROVISION	208,217,252,613.65	11,676,219,232.83	32,079,828,272.67	15.4%	176,137,424,340.99
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	208,217,252,613.65	11,676,219,232.83	32,079,828,272.67	15.4%	176,137,424,340.99
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	34,827,727,688.38	1,048,921,807.28	2,344,318,255.28	6.7%	32,483,409,433.10
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	3,873,437,528.27	-	51,835,937.86	1.3%	3,821,601,590.41
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	5,075,547,483.94	168,000.00	432,000.00	0.0%	5,075,115,483.94
23020104	CONSTRUCTION / PROVISION OF HOUSING	1,477,678,546.54	-	2,902,202,061.00	196.4%	- 1,424,523,514.46
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,872,483,542.66	324,206,910.55	741,435,964.37	19.1%	3,131,047,578.29
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	729,716,797.18	-	-	0.0%	729,716,797.18
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	224,200,802.42	-	-	0.0%	224,200,802.42
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	1,413,031.26	-	-	0.0%	1,413,031.26
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	232,583,696.32	-	-	0.0%	232,583,696.32
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	99,528,675.14	-	-	0.0%	99,528,675.14
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	2,254,659,370.91	-	-	0.0%	2,254,659,370.91
23020114	CONSTRUCTION / PROVISION OF ROADS	80,592,160,882.15	5,773,464,959.40	20,306,146,498.56	25.2%	60,286,014,383.59
23020116	CONSTRUCTION / PROVISION OF WATERWAYS	558,901,629.93	-	-	0.0%	558,901,629.93
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	484,484,769.36	-	-	0.0%	484,484,769.36
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	4,084,378,569.59	-	4,000,000.00	0.1%	4,080,378,569.59
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	604,976,131.49	-	-	0.0%	604,976,131.49

Benue State Government Budget Performance Report 2025 Q2 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	2,960,439,943.20	29,457,555.60	29,457,555.60	1.0%	2,930,982,387.60
23020124	CONSTRUCTION OF MARKETS/PARKS	6,865,406,268.54	-	-	0.0%	6,865,406,268.54
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	3,391,393.39	-	-	0.0%	3,391,393.39
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	9,594,426,645.16	-	-	0.0%	9,594,426,645.16
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	49,799,709,217.81	4,500,000,000.00	5,700,000,000.00	11.4%	44,099,709,217.81
2303	REHABILITATION / REPAIRS	38,195,352,782.47	185,904,155.41	2,372,481,792.64	6.2%	35,822,870,989.83
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	38,195,352,782.47	185,904,155.41	2,372,481,792.64	6.2%	35,822,870,989.83
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	1,457,787,186.53	-	1,336,860,047.45	91.7%	120,927,139.08
23030102	REHABILITATION / REPAIRS - ELECTRICITY	4,128,981.20	-	-	0.0%	4,128,981.20
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	381,455,500.24	3,684,200.00	155,277,694.90	40.7%	226,177,805.34
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,499,559,761.95	-	19,924,875.65	1.3%	1,479,634,886.30
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	4,132,758,995.34	-	3,161,000.00	0.1%	4,129,597,995.34
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	7,751,756.31	-	-	0.0%	7,751,756.31
23030110	REHABILITATION / REPAIRS - LIBRARIES	5,135,538.56	-	-	0.0%	5,135,538.56
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	1,794,555,021.75	-	-	0.0%	1,794,555,021.75
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	108,679,623.46	-	-	0.0%	108,679,623.46
23030113	REHABILITATION / REPAIRS - ROADS	1,089,604,222.98	-	4,500,000.00	0.4%	1,085,104,222.98
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	92,536,590.95	-	-	0.0%	92,536,590.95
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	27,304,694,409.28	182,219,955.41	852,758,174.64	3.1%	26,451,936,234.64
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	6,782,786.77	-	-	0.0%	6,782,786.77
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	7,751,756.31	-	-	0.0%	7,751,756.31
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	28,394,993.56	-	-	0.0%	28,394,993.56
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	4,747,950.74	-	-	0.0%	4,747,950.74
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	269,027,706.54	-	-	0.0%	269,027,706.54
2304	PRESERVATION OF THE ENVIRONMENT	7,364,262,110.98	-	16,929,750.00	0.2%	7,347,332,360.98
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	7,364,262,110.98	-	16,929,750.00	0.2%	7,347,332,360.98
23040101	TREE PLANTING	1,084,362,092.76	-	-	0.0%	1,084,362,092.76
23040102	EROSION & FLOOD CONTROL	3,094,897,144.87	-	16,929,750.00	0.5%	3,077,967,394.87
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	2,894,312,011.74	-	-	0.0%	2,894,312,011.74
23040105	WATER POLLUTION PREVENTION & CONTROL	290,690,861.62	-	-	0.0%	290,690,861.62
2305	OTHER CAPITAL PROJECTS	17,986,849,126.03	61,103,175.78	150,562,449.34	0.8%	17,836,286,676.69
230501	ACQUISITION OF NON TANGIBLE ASSETS	17,986,849,126.03	61,103,175.78	150,562,449.34	0.8%	17,836,286,676.69
23050101	RESEARCH AND DEVELOPMENT	16,422,022,925.39	26,965,132.39	40,677,602.55	0.2%	16,381,345,322.84
23050102	COMPUTER SOFTWARE ACQUISITION	209,617,180.31	-	11,944,500.00	5.7%	197,672,680.31
23050103	MONITORING AND EVALUATION	1,051,679,312.33	34,138,043.39	97,940,346.79	9.3%	953,738,965.54
23050104	ANNIVERSARIES/CELEBRATIONS	303,529,708.00	-	-	0.0%	303,529,708.00

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Benue State Government Budget Performance Report 2025 Q2 - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	550,112,988,930.45	71,305,639,360.56	139,124,498,525.25	25.3%	410,988,490,405.20
701	GENERAL PUBLIC SERVICES	123,972,480,579.75	33,756,554,810.67	61,429,099,889.38	49.6%	62,543,380,690.37
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	84,593,191,225.13	9,285,546,283.58	14,422,192,235.44	17.0%	70,170,998,989.69
70111	EXECUTIVE AND LEGISLATIVE ORGANS	27,268,668,805.45	2,317,893,471.27	4,796,882,050.03	17.6%	22,471,786,755.42
70112	FINANCIAL AND FISCAL AFFAIRS	57,324,522,419.68	6,967,652,812.31	9,625,310,185.41	16.8%	47,699,212,234.27
7012	FOREIGN ECONOMIC AID	1,687,601,819.82	-	-	0.0%	1,687,601,819.82
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	1,687,601,819.82	-	-	0.0%	1,687,601,819.82
7013	GENERAL SERVICES	28,458,108,169.27	2,111,283,414.71	3,126,032,961.89	11.0%	25,332,075,207.38
70131	GENERAL PERSONNEL SERVICES	6,084,289,472.55	825,114,621.78	1,669,277,280.58	27.4%	4,415,012,191.97
70132	OVERALL PLANNING AND STATISTICAL SERVICES	12,052,584,108.48	30,843,217.78	122,276,441.16	1.0%	11,930,307,667.32
70133	OTHER GENERAL SERVICES	10,321,234,588.24	1,255,325,575.15	1,334,479,240.15	12.9%	8,986,755,348.09
7016	GENERAL PUBLIC SERVICES N.E.C.	1,071,671,159.25	92,273,138.32	212,003,021.58	19.8%	859,668,137.67
70161	GENERAL PUBLIC SERVICES N.E.C.	1,071,671,159.25	92,273,138.32	212,003,021.58	19.8%	859,668,137.67
7017	PUBLIC DEBT TRANSACTIONS	8,161,908,206.28	22,267,451,974.06	43,668,871,670.47	535.0%	- 35,506,963,464.19
70171	PUBLIC DEBT TRANSACTIONS	8,161,908,206.28	22,267,451,974.06	43,668,871,670.47	535.0%	- 35,506,963,464.19
703	PUBLIC ORDER AND SAFETY	47,664,288,999.19	2,458,006,046.59	4,111,550,140.90	8.6%	43,552,738,858.29
7031	POLICE SERVICES	135,898,268.50	-	-	0.0%	135,898,268.50
70311	POLICE SERVICES	135,898,268.50	-	-	0.0%	135,898,268.50
7032	FIRE PROTECTION SERVICES	4,844,847.69	-	-	0.0%	4,844,847.69
70321	FIRE PROTECTION SERVICES	4,844,847.69	-	-	0.0%	4,844,847.69
7033	LAW COURTS	28,567,136,931.90	2,436,292,661.05	4,089,399,755.39	14.3%	24,477,737,176.51
70331	LAW COURTS	28,567,136,931.90	2,436,292,661.05	4,089,399,755.39	14.3%	24,477,737,176.51
7036	PUBLIC ORDER AND SAFETY N.E.C.	18,956,408,951.10	21,713,385.54	22,150,385.51	0.1%	18,934,258,565.59
70361	PUBLIC ORDER AND SAFETY N.E.C.	18,956,408,951.10	21,713,385.54	22,150,385.51	0.1%	18,934,258,565.59
704	ECONOMIC AFFAIRS	195,740,737,951.09	10,765,142,189.56	31,677,437,852.56	16.2%	164,063,300,098.53
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	45,883,708,481.92	4,699,440,555.19	5,943,986,831.49	13.0%	39,939,721,650.43
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	45,883,708,481.92	4,699,440,555.19	5,943,986,831.49	13.0%	39,939,721,650.43
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	13,464,982,825.85	221,522,441.81	432,515,692.26	3.2%	13,032,467,133.59
70421	AGRICULTURE	13,464,982,825.85	221,522,441.81	432,515,692.26	3.2%	13,032,467,133.59
7043	FUEL AND ENERGY	9,701,678,604.14	1,502,061.92	3,174,291.23	0.0%	9,698,504,312.91
70435	ELECTRICITY	9,701,678,604.14	1,502,061.92	3,174,291.23	0.0%	9,698,504,312.91
7044	MINING, MANUFACTURING, AND CONSTRUCTION	97,105,531,995.67	5,212,023,234.53	24,259,711,930.75	25.0%	72,845,820,064.92
70443	CONSTRUCTION	97,105,531,995.67	5,212,023,234.53	24,259,711,930.75	25.0%	72,845,820,064.92
7045	TRANSPORT	17,229,173,521.16	618,884,564.11	1,024,769,708.83	5.9%	16,204,403,812.33
70451	ROAD TRANSPORT	17,229,173,521.16	618,884,564.11	1,024,769,708.83	5.9%	16,204,403,812.33
7046	COMMUNICATION	11,783,027,289.69	11,769,332.00	13,279,398.00	0.1%	11,769,747,891.69
70461	COMMUNICATION	11,783,027,289.69	11,769,332.00	13,279,398.00	0.1%	11,769,747,891.69
7048	R & D ECONOMIC AFFAIRS	387,587,815.49	-	-	0.0%	387,587,815.49

Benue State Government Budget Performance Report 2025 Q2 - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
70483	FUEL AND ENERGY	387,587,815.49	-	-	0.0%	387,587,815.49
7049	ECONOMIC AFFAIRS N.E.C	185,047,417.17	-	-	0.0%	185,047,417.17
70491	ECONOMIC AFFAIRS N.E.C.	185,047,417.17	-	-	0.0%	185,047,417.17
705	ENVIRONMENTAL PROTECTION	5,937,809,370.71	36,051,384.30	62,617,198.61	1.1%	5,875,192,172.10
7051	WASTE MANAGEMENT	1,013,541,329.02	36,051,384.30	62,617,198.61	6.2%	950,924,130.41
70511	WASTE MANAGEMENT	1,013,541,329.02	36,051,384.30	62,617,198.61	6.2%	950,924,130.41
7052	WASTE WATER MANAGEMENT	968,969,538.72	-	-	0.0%	968,969,538.72
70521	WASTE WATER MANAGEMENT	968,969,538.72	-	-	0.0%	968,969,538.72
7053	POLLUTION ABATEMENT	610,450,809.39	-	-	0.0%	610,450,809.39
70531	POLLUTION ABATEMENT	610,450,809.39	-	-	0.0%	610,450,809.39
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	3,344,847,693.59	-	-	0.0%	3,344,847,693.59
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	3,344,847,693.59	-	-	0.0%	3,344,847,693.59
706	HOUSING AND COMMUNITY AMMENITIES	9,806,654,285.43	326,404,452.16	1,111,171,240.92	11.3%	8,695,483,044.51
7061	HOUSING DEVELOPMENT	1,866,551,083.81	64,609,573.98	123,739,149.87	6.6%	1,742,811,933.94
70611	HOUSING DEVELOPMENT	1,866,551,083.81	64,609,573.98	123,739,149.87	6.6%	1,742,811,933.94
7062	COMMUNITY DEVELOPMENT	1,370,321,023.04	135,701,253.75	272,080,375.79	19.9%	1,098,240,647.25
70621	COMMUNITY DEVELOPMENT	1,370,321,023.04	135,701,253.75	272,080,375.79	19.9%	1,098,240,647.25
7063	WATER SUPPLY	6,569,782,178.59	126,093,624.43	715,351,715.26	10.9%	5,854,430,463.33
70631	WATER SUPPLY	6,569,782,178.59	126,093,624.43	715,351,715.26	10.9%	5,854,430,463.33
707	HEALTH	48,088,728,863.01	8,293,723,356.13	12,432,637,240.46	25.9%	35,656,091,622.55
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	29,069,086.16	-	-	0.0%	29,069,086.16
70711	PHARMACEUTICAL PRODUCTS	29,069,086.16	-	-	0.0%	29,069,086.16
7073	HOSPITAL SERVICES	16,580,861,379.74	3,096,955,622.66	6,363,369,989.92	38.4%	10,217,491,389.82
70731	GENERAL HOSPITAL SERVICES	16,580,861,379.74	3,096,955,622.66	6,363,369,989.92	38.4%	10,217,491,389.82
7074	PUBLIC HEALTH SERVICES	31,478,798,397.11	5,196,767,733.47	6,069,267,250.54	19.3%	25,409,531,146.57
70741	PUBLIC HEALTH SERVICES	31,478,798,397.11	5,196,767,733.47	6,069,267,250.54	19.3%	25,409,531,146.57
708	RECREATION, CULTURE AND RELIGION	8,104,662,848.71	945,472,334.93	1,593,179,230.19	19.7%	6,511,483,618.52
7081	RECREATIONAL AND SPORTING SERVICES	5,308,296,727.22	494,877,679.92	690,786,198.27	13.0%	4,617,510,528.95
70811	RECREATIONAL AND SPORTING SERVICES	5,308,296,727.22	494,877,679.92	690,786,198.27	13.0%	4,617,510,528.95
7082	CULTURAL SERVICES	372,554,402.24	44,559,006.53	90,002,820.89	24.2%	282,551,581.35
70821	CULTURAL SERVICES	372,554,402.24	44,559,006.53	90,002,820.89	24.2%	282,551,581.35
7083	BROADCASTING AND PUBLISHING SERVICES	2,214,399,241.34	393,870,613.43	786,785,172.30	35.5%	1,427,614,069.04
70831	BROADCASTING AND PUBLISHING SERVICES	2,214,399,241.34	393,870,613.43	786,785,172.30	35.5%	1,427,614,069.04
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	158,474,973.28	1,739,142.00	4,198,597.50	2.6%	154,276,375.78
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	158,474,973.28	1,739,142.00	4,198,597.50	2.6%	154,276,375.78
7085	R & D RECREATION, CULTURE AND RELIGION	50,937,504.64	10,425,893.05	21,406,441.23	42.0%	29,531,063.41
70851	R & D RECREATION, CULTURE AND RELIGION	50,937,504.64	10,425,893.05	21,406,441.23	42.0%	29,531,063.41
709	EDUCATION	72,369,006,095.08	9,216,877,501.09	15,726,564,128.05	21.7%	56,642,441,967.03
7091	PRE-PRIMARY AND PRIMARY EDUCATION	5,794,948,824.35	1,461,484,056.05	1,755,444,278.40	30.3%	4,039,504,545.95
70912	PRIMARY EDUCATION	5,794,948,824.35	1,461,484,056.05	1,755,444,278.40	30.3%	4,039,504,545.95
7092	SECONDARY EDUCATION	14,721,048,187.73	2,535,647,290.25	4,937,560,964.56	33.5%	9,783,487,223.17
70921	LOWER SECONDARY EDUCATION	1,770,823,552.82	-	-	0.0%	1,770,823,552.82
70922	UPPER-SECONDARY EDUCATION	12,950,224,634.91	2,535,647,290.25	4,937,560,964.56	38.1%	8,012,663,670.35
7094	TERTIARY EDUCATION	40,007,789,142.55	4,751,518,417.24	8,211,851,872.68	20.5%	31,795,937,269.87
70941	FIRST STAGE OF TERTIARY EDUCATION	35,221,266,452.68	3,898,492,946.02	6,544,483,302.58	18.6%	28,676,783,150.10
70942	SECOND STAGE OF TERTIARY EDUCATION	4,786,522,689.86	853,025,471.22	1,667,368,570.10	34.8%	3,119,154,119.76
7095	EDUCATION NOT DEFINABLE BY LEVEL	2,819,161,365.90	275,291,386.77	447,166,608.23	15.9%	2,371,994,757.67
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,819,161,365.90	275,291,386.77	447,166,608.23	15.9%	2,371,994,757.67
7096	SUBSIDIARY SERVICES TO EDUCATION	8,989,589,915.19	186,670,843.12	361,528,229.57	4.0%	8,628,061,685.62
70961	SUBSIDIARY SERVICES TO EDUCATION	8,989,589,915.19	186,670,843.12	361,528,229.57	4.0%	8,628,061,685.62

Benue State Government Budget Performance Report 2025 Q2 - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
7097	R & D EDUCATION	36,468,659.37	6,265,507.66	13,012,174.61	35.7%	23,456,484.76
70971	R & D EDUCATION	36,468,659.37	6,265,507.66	13,012,174.61	35.7%	23,456,484.76
710	SOCIAL PROTECTION	38,428,619,937.48	5,507,407,285.13	10,980,241,604.18	28.6%	27,448,378,333.30
7102	OLD AGE	20,420,656,635.69	4,112,708,450.38	7,375,006,982.04	36.1%	13,045,649,653.65
71021	OLD AGE	20,420,656,635.69	4,112,708,450.38	7,375,006,982.04	36.1%	13,045,649,653.65
7103	SURVIVORS	202,904,644.89	1,726,927.52	23,524,704.66	11.6%	179,379,940.23
71031	SURVIVORS	202,904,644.89	1,726,927.52	23,524,704.66	11.6%	179,379,940.23
7104	FAMILY AND CHILDREN	1,148,285,359.40	50,238,444.98	101,825,843.46	8.9%	1,046,459,515.94
71041	FAMILY AND CHILDREN	1,148,285,359.40	50,238,444.98	101,825,843.46	8.9%	1,046,459,515.94
7105	UNEMPLOYMENT	6,192,323.87	509,000.00	1,176,450.00	19.0%	5,015,873.87
71051	UNEMPLOYMENT	6,192,323.87	509,000.00	1,176,450.00	19.0%	5,015,873.87
7109	SOCIAL PROTECTION N.E.C.	16,650,580,973.64	1,342,224,462.25	3,478,707,624.02	20.9%	13,171,873,349.62
71091	SOCIAL PROTECTION N.E.C.	16,650,580,973.64	1,342,224,462.25	3,478,707,624.02	20.9%	13,171,873,349.62

Table 11: Personnel Expenditure by Functional Classification

Benue State Government Budget Performance Report 2025 Q2 - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	83,658,952,218.27	19,975,215,466.85	34,716,243,837.03	41.5%	48,942,708,381.24
701	GENERAL PUBLIC SERVICES	16,496,993,455.11	4,652,045,170.66	6,213,663,744.31	37.7%	10,283,329,710.80
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	11,554,961,060.90	3,874,896,822.17	4,650,338,704.13	40.2%	6,904,622,356.77
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,298,911,570.22	225,838,656.76	450,874,190.02	34.7%	848,037,380.20
70112	FINANCIAL AND FISCAL AFFAIRS	10,256,049,490.68	3,649,058,165.41	4,199,464,514.11	40.9%	6,056,584,976.57
7013	GENERAL SERVICES	4,205,682,333.78	684,875,276.82	1,380,454,454.25	32.8%	2,825,227,879.53
70131	GENERAL PERSONNEL SERVICES	4,021,462,063.52	654,624,984.84	1,319,963,242.29	32.8%	2,701,498,821.23
70132	OVERALL PLANNING AND STATISTICAL SERVICES	169,329,784.82	30,250,291.98	60,491,211.96	35.7%	108,838,572.86
70133	OTHER GENERAL SERVICES	14,890,485.44	-	-	0.0%	14,890,485.44
7016	GENERAL PUBLIC SERVICES N.E.C.	736,350,060.43	92,273,071.67	182,870,585.93	24.8%	553,479,474.50
70161	GENERAL PUBLIC SERVICES N.E.C.	736,350,060.43	92,273,071.67	182,870,585.93	24.8%	553,479,474.50
703	PUBLIC ORDER AND SAFETY	5,369,784,487.60	1,118,414,954.07	1,781,742,543.76	33.2%	3,588,041,943.84
7033	LAW COURTS	5,322,384,002.17	1,118,414,954.07	1,781,742,543.76	33.5%	3,540,641,458.41
70331	LAW COURTS	5,322,384,002.17	1,118,414,954.07	1,781,742,543.76	33.5%	3,540,641,458.41
7036	PUBLIC ORDER AND SAFETY N.E.C.	47,400,485.44	-	-	0.0%	47,400,485.44
70361	PUBLIC ORDER AND SAFETY N.E.C.	47,400,485.44	-	-	0.0%	47,400,485.44
704	ECONOMIC AFFAIRS	1,940,232,853.03	329,273,829.94	649,615,197.49	33.5%	1,290,617,655.54
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	228,340,344.32	41,667,822.00	83,335,650.00	36.5%	145,004,694.32
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	228,340,344.32	41,667,822.00	83,335,650.00	36.5%	145,004,694.32
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,343,937,620.19	219,522,374.21	430,515,624.66	32.0%	913,421,995.53
70421	AGRICULTURE	1,343,937,620.19	219,522,374.21	430,515,624.66	32.0%	913,421,995.53
7043	FUEL AND ENERGY	111,650,485.44	-	-	0.0%	111,650,485.44
70435	ELECTRICITY	111,650,485.44	-	-	0.0%	111,650,485.44
7044	MINING, MANUFACTURING, AND CONSTRUCTION	21,220,485.44	200,000.00	300,000.00	1.4%	20,920,485.44
70443	CONSTRUCTION	21,220,485.44	200,000.00	300,000.00	1.4%	20,920,485.44
7045	TRANSPORT	130,611,342.21	67,648,633.73	135,228,922.83	103.5%	- 4,617,580.62
70451	ROAD TRANSPORT	130,611,342.21	67,648,633.73	135,228,922.83	103.5%	- 4,617,580.62
7046	COMMUNICATION	104,472,575.44	235,000.00	235,000.00	0.2%	104,237,575.44
70461	COMMUNICATION	104,472,575.44	235,000.00	235,000.00	0.2%	104,237,575.44
705	ENVIRONMENTAL PROTECTION	122,185,378.28	23,647,669.00	47,679,824.00	39.0%	74,505,554.28
7051	WASTE MANAGEMENT	122,185,378.28	23,647,669.00	47,679,824.00	39.0%	74,505,554.28
70511	WASTE MANAGEMENT	122,185,378.28	23,647,669.00	47,679,824.00	39.0%	74,505,554.28
706	HOUSING AND COMMUNITY AMMENITIES	791,871,262.21	308,251,531.80	615,657,964.20	77.7%	176,213,298.01
7061	HOUSING DEVELOPMENT	183,469,417.97	55,051,433.51	112,610,820.51	61.4%	70,858,597.46
70611	HOUSING DEVELOPMENT	183,469,417.97	55,051,433.51	112,610,820.51	61.4%	70,858,597.46
7062	COMMUNITY DEVELOPMENT	297,982,298.41	134,700,693.00	269,714,593.59	90.5%	28,267,704.82
70621	COMMUNITY DEVELOPMENT	297,982,298.41	134,700,693.00	269,714,593.59	90.5%	28,267,704.82
7063	WATER SUPPLY	310,419,545.82	118,499,405.29	233,332,550.10	75.2%	77,086,995.72
70631	WATER SUPPLY	310,419,545.82	118,499,405.29	233,332,550.10	75.2%	77,086,995.72
707	HEALTH	12,142,586,511.98	2,518,121,739.50	4,984,520,602.24	41.0%	7,158,065,909.74
7073	HOSPITAL SERVICES	7,163,000,000.00	1,662,453,840.14	3,307,576,951.86	46.2%	3,855,423,048.14
70731	GENERAL HOSPITAL SERVICES	7,163,000,000.00	1,662,453,840.14	3,307,576,951.86	46.2%	3,855,423,048.14
7074	PUBLIC HEALTH SERVICES	4,979,586,511.99	855,667,899.36	1,676,943,650.38	33.7%	3,302,642,861.61
70741	PUBLIC HEALTH SERVICES	4,979,586,511.99	855,667,899.36	1,676,943,650.38	33.7%	3,302,642,861.61
708	RECREATION, CULTURE AND RELIGION	1,498,849,770.84	510,305,681.32	1,026,649,078.29	68.5%	472,200,692.55
7081	RECREATIONAL AND SPORTING SERVICES	257,849,893.48	74,055,117.00	148,553,631.00	57.6%	109,296,262.48
70811	RECREATIONAL AND SPORTING SERVICES	257,849,893.48	74,055,117.00	148,553,631.00	57.6%	109,296,262.48
7082	CULTURAL SERVICES	130,156,497.95	44,558,994.53	90,002,771.39	69.1%	40,153,726.56

Benue State Government Budget Performance Report 2025 Q2 - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
70821	CULTURAL SERVICES	130,156,497.95	44,558,994.53	90,002,771.39	69.1%	40,153,726.56
7083	BROADCASTING AND PUBLISHING SERVICES	1,039,682,636.05	380,041,635.79	764,353,444.10	73.5%	275,329,191.95
70831	BROADCASTING AND PUBLISHING SERVICES	1,039,682,636.05	380,041,635.79	764,353,444.10	73.5%	275,329,191.95
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	31,654,172.37	1,739,142.00	3,478,284.00	11.0%	28,175,888.37
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	31,654,172.37	1,739,142.00	3,478,284.00	11.0%	28,175,888.37
7085	R & D RECREATION, CULTURE AND RELIGION	39,506,570.99	9,910,792.00	20,260,947.80	51.3%	19,245,623.19
70851	R & D RECREATION, CULTURE AND RELIGION	39,506,570.99	9,910,792.00	20,260,947.80	51.3%	19,245,623.19
709	EDUCATION	23,804,797,620.81	6,347,685,563.48	11,891,363,943.88	50.0%	11,913,433,676.93
7091	PRE-PRIMARY AND PRIMARY EDUCATION	558,636,070.44	96,934,067.39	233,879,360.02	41.9%	324,756,710.42
70912	PRIMARY EDUCATION	558,636,070.44	96,934,067.39	233,879,360.02	41.9%	324,756,710.42
7092	SECONDARY EDUCATION	6,828,860,059.46	2,420,590,496.61	4,815,266,316.52	70.5%	2,013,593,742.94
70922	UPPER-SECONDARY EDUCATION	6,828,860,059.46	2,420,590,496.61	4,815,266,316.52	70.5%	2,013,593,742.94
7094	TERTIARY EDUCATION	15,661,949,319.90	3,523,686,459.66	6,325,466,168.02	40.4%	9,336,483,151.88
70941	FIRST STAGE OF TERTIARY EDUCATION	13,173,131,514.84	2,916,187,172.53	5,077,265,361.84	38.5%	8,095,866,153.00
70942	SECOND STAGE OF TERTIARY EDUCATION	2,488,817,805.06	607,499,287.13	1,248,200,806.18	50.2%	1,240,616,998.88
7095	EDUCATION NOT DEFINABLE BY LEVEL	506,533,612.52	268,866,841.77	440,742,003.73	87.0%	65,791,608.79
70951	EDUCATION NOT DEFINABLE BY LEVEL	506,533,612.52	268,866,841.77	440,742,003.73	87.0%	65,791,608.79
7096	SUBSIDIARY SERVICES TO EDUCATION	219,680,897.85	31,342,278.89	62,998,129.88	28.7%	156,682,767.97
70961	SUBSIDIARY SERVICES TO EDUCATION	219,680,897.85	31,342,278.89	62,998,129.88	28.7%	156,682,767.97
7097	R & D EDUCATION	29,137,660.64	6,265,419.16	13,011,965.71	44.7%	16,125,694.93
70971	R & D EDUCATION	29,137,660.64	6,265,419.16	13,011,965.71	44.7%	16,125,694.93
710	SOCIAL PROTECTION	21,491,650,878.41	4,167,469,327.08	7,505,350,938.86	34.9%	13,986,299,939.55
7102	OLD AGE	20,308,829,881.28	4,110,332,859.58	7,370,821,341.24	36.3%	12,938,008,540.04
71021	OLD AGE	20,308,829,881.28	4,110,332,859.58	7,370,821,341.24	36.3%	12,938,008,540.04
7103	SURVIVORS	202,904,644.89	1,726,927.52	23,524,704.66	11.6%	179,379,940.23
71031	SURVIVORS	202,904,644.89	1,726,927.52	23,524,704.66	11.6%	179,379,940.23
7104	FAMILY AND CHILDREN	254,124,794.16	48,733,590.98	97,199,732.96	38.2%	156,925,061.20
71041	FAMILY AND CHILDREN	254,124,794.16	48,733,590.98	97,199,732.96	38.2%	156,925,061.20
7109	SOCIAL PROTECTION N.E.C.	725,791,558.09	6,675,949.00	13,805,160.00	1.9%	711,986,398.09
71091	SOCIAL PROTECTION N.E.C.	725,791,558.09	6,675,949.00	13,805,160.00	1.9%	711,986,398.09

Table 12: Overhead Expenditure by Functional Classification

Benue State Government Budget Performance Report 2025 Q2 - Overhead Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	93,127,521,183.22	11,322,603,566.42	18,451,853,030.41	19.8%	74,675,668,152.81
701	GENERAL PUBLIC SERVICES	43,593,812,523.50	6,250,221,285.16	10,440,693,295.41	23.9%	33,153,119,228.09
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	35,406,937,124.43	4,865,225,253.26	8,791,648,493.16	24.8%	26,615,288,631.27
70111	EXECUTIVE AND LEGISLATIVE ORGANS	19,076,939,430.95	1,546,630,606.36	3,368,416,821.86	17.7%	15,708,522,609.09
70112	FINANCIAL AND FISCAL AFFAIRS	16,329,997,693.48	3,318,594,646.90	5,423,231,671.30	33.2%	10,906,766,022.18
7012	FOREIGN ECONOMIC AID	1,614,929,104.42	-	-	0.0%	1,614,929,104.42
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	1,614,929,104.42	-	-	0.0%	1,614,929,104.42
7013	GENERAL SERVICES	6,245,588,164.06	1,384,995,965.25	1,619,912,366.60	25.9%	4,625,675,797.46
70131	GENERAL PERSONNEL SERVICES	1,291,813,297.94	170,489,636.94	349,314,038.29	27.0%	942,499,259.65
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,129,133,622.23	592,925.80	1,582,925.80	0.1%	1,127,550,696.43
70133	OTHER GENERAL SERVICES	3,824,641,243.90	1,213,913,402.51	1,269,015,402.51	33.2%	2,555,625,841.39
7016	GENERAL PUBLIC SERVICES N.E.C.	326,358,130.59	66.65	29,132,435.65	8.9%	297,225,694.94
70161	GENERAL PUBLIC SERVICES N.E.C.	326,358,130.59	66.65	29,132,435.65	8.9%	297,225,694.94
703	PUBLIC ORDER AND SAFETY	23,334,170,206.57	1,338,541,092.52	1,917,462,687.14	8.2%	21,416,707,519.43
7033	LAW COURTS	6,550,091,126.64	1,316,827,706.98	1,895,312,301.63	28.9%	4,654,778,825.01
70331	LAW COURTS	6,550,091,126.64	1,316,827,706.98	1,895,312,301.63	28.9%	4,654,778,825.01
7036	PUBLIC ORDER AND SAFETY N.E.C.	16,784,079,079.94	21,713,385.54	22,150,385.51	0.1%	16,761,928,694.43
70361	PUBLIC ORDER AND SAFETY N.E.C.	16,784,079,079.94	21,713,385.54	22,150,385.51	0.1%	16,761,928,694.43
704	ECONOMIC AFFAIRS	3,985,000,127.91	163,539,994.71	173,618,543.64	4.4%	3,811,381,584.27
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2,131,056,348.36	157,772,733.19	159,818,986.81	7.5%	1,971,237,361.55
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	2,131,056,348.36	157,772,733.19	159,818,986.81	7.5%	1,971,237,361.55
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	444,611,331.57	2,000,067.60	2,000,067.60	0.4%	442,611,263.97
70421	AGRICULTURE	444,611,331.57	2,000,067.60	2,000,067.60	0.4%	442,611,263.97
7043	FUEL AND ENERGY	623,638,727.06	1,502,061.92	3,174,291.23	0.5%	620,464,435.83
70435	ELECTRICITY	623,638,727.06	1,502,061.92	3,174,291.23	0.5%	620,464,435.83
7044	MINING, MANUFACTURING, AND CONSTRUCTION	97,307,796.96	-	3,500,000.00	3.6%	93,807,796.96
70443	CONSTRUCTION	97,307,796.96	-	3,500,000.00	3.6%	93,807,796.96
7045	TRANSPORT	100,301,935.34	1,000,000.00	2,350,000.00	2.3%	97,951,935.34
70451	ROAD TRANSPORT	100,301,935.34	1,000,000.00	2,350,000.00	2.3%	97,951,935.34
7046	COMMUNICATION	588,083,988.63	1,265,132.00	2,775,198.00	0.5%	585,308,790.63
70461	COMMUNICATION	588,083,988.63	1,265,132.00	2,775,198.00	0.5%	585,308,790.63
705	ENVIRONMENTAL PROTECTION	465,584,049.54	12,403,715.30	14,937,374.61	3.2%	450,646,674.93
7051	WASTE MANAGEMENT	243,690,025.17	12,403,715.30	14,937,374.61	6.1%	228,752,650.56
70511	WASTE MANAGEMENT	243,690,025.17	12,403,715.30	14,937,374.61	6.1%	228,752,650.56
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	221,894,024.37	-	-	0.0%	221,894,024.37
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	221,894,024.37	-	-	0.0%	221,894,024.37
706	HOUSING AND COMMUNITY AMMENITIES	1,377,501,484.47	18,152,920.36	31,544,852.97	2.3%	1,345,956,631.50
7061	HOUSING DEVELOPMENT	150,854,991.60	9,558,140.47	11,128,329.36	7.4%	139,726,662.24
70611	HOUSING DEVELOPMENT	150,854,991.60	9,558,140.47	11,128,329.36	7.4%	139,726,662.24
7062	COMMUNITY DEVELOPMENT	531,255,814.68	1,000,560.75	2,365,782.20	0.4%	528,890,032.48
70621	COMMUNITY DEVELOPMENT	531,255,814.68	1,000,560.75	2,365,782.20	0.4%	528,890,032.48
7063	WATER SUPPLY	695,390,678.19	7,594,219.14	18,050,741.41	2.6%	677,339,936.78
70631	WATER SUPPLY	695,390,678.19	7,594,219.14	18,050,741.41	2.6%	677,339,936.78
707	HEALTH	3,132,791,650.71	619,098,475.00	954,151,804.19	30.5%	2,178,639,846.52
7073	HOSPITAL SERVICES	1,559,616,766.70	337,377,467.85	637,030,489.74	40.8%	922,586,276.96
70731	GENERAL HOSPITAL SERVICES	1,559,616,766.70	337,377,467.85	637,030,489.74	40.8%	922,586,276.96
7074	PUBLIC HEALTH SERVICES	1,573,174,884.02	281,721,007.15	317,121,314.45	20.2%	1,256,053,569.57
70741	PUBLIC HEALTH SERVICES	1,573,174,884.02	281,721,007.15	317,121,314.45	20.2%	1,256,053,569.57

Benue State Government Budget Performance Report 2025 Q2 - Overhead Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
708	RECREATION, CULTURE AND RELIGION	2,251,272,356.84	340,862,253.61	472,225,751.90	21.0%	1,779,046,604.94
7081	RECREATIONAL AND SPORTING SERVICES	1,883,714,908.34	326,518,162.92	447,928,167.27	23.8%	1,435,786,741.07
70811	RECREATIONAL AND SPORTING SERVICES	1,883,714,908.34	326,518,162.92	447,928,167.27	23.8%	1,435,786,741.07
7082	CULTURAL SERVICES	124,765,002.29	12.00	49.50	0.0%	124,764,952.79
70821	CULTURAL SERVICES	124,765,002.29	12.00	49.50	0.0%	124,764,952.79
7083	BROADCASTING AND PUBLISHING SERVICES	220,736,349.75	13,828,977.64	22,431,728.20	10.2%	198,304,621.56
70831	BROADCASTING AND PUBLISHING SERVICES	220,736,349.75	13,828,977.64	22,431,728.20	10.2%	198,304,621.56
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	14,820,800.91	-	720,313.50	4.9%	14,100,487.41
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	14,820,800.91	-	720,313.50	4.9%	14,100,487.41
7085	R & D RECREATION, CULTURE AND RELIGION	7,235,295.55	515,101.05	1,145,493.43	15.8%	6,089,802.12
70851	R & D RECREATION, CULTURE AND RELIGION	7,235,295.55	515,101.05	1,145,493.43	15.8%	6,089,802.12
709	EDUCATION	5,161,499,191.63	1,362,129,328.99	1,948,947,895.93	37.8%	3,212,551,295.69
7091	PRE-PRIMARY AND PRIMARY EDUCATION	119,421,872.30	17,079,233.35	24,485,651.99	20.5%	94,936,220.31
70912	PRIMARY EDUCATION	119,421,872.30	17,079,233.35	24,485,651.99	20.5%	94,936,220.31
7092	SECONDARY EDUCATION	773,723,165.00	111,056,793.64	112,694,648.04	14.6%	661,028,516.96
70922	UPPER-SECONDARY EDUCATION	773,723,165.00	111,056,793.64	112,694,648.04	14.6%	661,028,516.96
7094	TERTIARY EDUCATION	2,886,721,035.09	1,164,053,504.27	1,660,464,682.81	57.5%	1,226,256,352.28
70941	FIRST STAGE OF TERTIARY EDUCATION	2,311,304,932.52	955,529,875.78	1,302,770,894.65	56.4%	1,008,534,037.87
70942	SECOND STAGE OF TERTIARY EDUCATION	575,416,102.58	208,523,628.49	357,693,788.16	62.2%	217,722,314.42
7095	EDUCATION NOT DEFINABLE BY LEVEL	308,246,070.34	6,424,545.00	6,424,604.50	2.1%	301,821,465.84
70951	EDUCATION NOT DEFINABLE BY LEVEL	308,246,070.34	6,424,545.00	6,424,604.50	2.1%	301,821,465.84
7096	SUBSIDIARY SERVICES TO EDUCATION	1,066,056,050.16	63,515,164.23	144,878,099.69	13.6%	921,177,950.47
70961	SUBSIDIARY SERVICES TO EDUCATION	1,066,056,050.16	63,515,164.23	144,878,099.69	13.6%	921,177,950.47
7097	R & D EDUCATION	7,330,998.73	88.50	208.90	0.0%	7,330,789.83
70971	R & D EDUCATION	7,330,998.73	88.50	208.90	0.0%	7,330,789.83
710	SOCIAL PROTECTION	9,825,889,592.05	1,217,654,500.77	2,498,270,824.62	25.4%	7,327,618,767.43
7102	OLD AGE	60,521,310.27	2,375,590.80	4,185,640.80	6.9%	56,335,669.47
71021	OLD AGE	60,521,310.27	2,375,590.80	4,185,640.80	6.9%	56,335,669.47
7104	FAMILY AND CHILDREN	386,905,011.72	1,504,854.00	4,626,110.50	1.2%	382,278,901.22
71041	FAMILY AND CHILDREN	386,905,011.72	1,504,854.00	4,626,110.50	1.2%	382,278,901.22
7105	UNEMPLOYMENT	6,192,323.87	509,000.00	1,176,450.00	19.0%	5,015,873.87
71051	UNEMPLOYMENT	6,192,323.87	509,000.00	1,176,450.00	19.0%	5,015,873.87
7109	SOCIAL PROTECTION N.E.C.	9,372,270,946.19	1,213,265,055.97	2,488,282,623.32	26.5%	6,883,988,322.87
71091	SOCIAL PROTECTION N.E.C.	9,372,270,946.19	1,213,265,055.97	2,488,282,623.32	26.5%	6,883,988,322.87

Table 13: Capital Expenditure by Functional Classification

Benue State Government Budget Performance Report 2025 Q2 - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	357,610,646,205.89	17,176,626,224.41	40,497,448,446.34	11.3%	317,113,197,759.55
701	GENERAL PUBLIC SERVICES	53,243,034,848.18	216,119,203.15	293,667,921.55	0.6%	52,949,366,926.63
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	35,484,054,223.93	216,119,203.15	217,633,203.15	0.6%	35,266,421,020.78
70111	EXECUTIVE AND LEGISLATIVE ORGANS	4,764,985,704.13	216,119,203.15	216,119,203.15	4.5%	4,548,866,500.98
70112	FINANCIAL AND FISCAL AFFAIRS	30,719,068,519.80	-	1,514,000.00	0.0%	30,717,554,519.80
7012	FOREIGN ECONOMIC AID	14,534,543.08	-	-	0.0%	14,534,543.08
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	14,534,543.08	-	-	0.0%	14,534,543.08
7013	GENERAL SERVICES	17,735,483,112.93	-	76,034,718.40	0.4%	17,659,448,394.53
70131	GENERAL PERSONNEL SERVICES	771,014,111.09	-	-	0.0%	771,014,111.09
70132	OVERALL PLANNING AND STATISTICAL SERVICES	10,754,077,613.78	-	60,202,303.40	0.6%	10,693,875,310.38
70133	OTHER GENERAL SERVICES	6,210,391,388.06	-	15,832,415.00	0.3%	6,194,558,973.06
7016	GENERAL PUBLIC SERVICES N.E.C.	8,962,968.23	-	-	0.0%	8,962,968.23
70161	GENERAL PUBLIC SERVICES N.E.C.	8,962,968.23	-	-	0.0%	8,962,968.23
703	PUBLIC ORDER AND SAFETY	18,564,846,489.53	-	410,794,910.00	2.2%	18,154,051,579.53
7031	POLICE SERVICES	135,898,268.50	-	-	0.0%	135,898,268.50
70311	POLICE SERVICES	135,898,268.50	-	-	0.0%	135,898,268.50
7032	FIRE PROTECTION SERVICES	4,844,847.69	-	-	0.0%	4,844,847.69
70321	FIRE PROTECTION SERVICES	4,844,847.69	-	-	0.0%	4,844,847.69
7033	LAW COURTS	16,686,761,803.09	-	410,794,910.00	2.5%	16,275,966,893.09
70331	LAW COURTS	16,686,761,803.09	-	410,794,910.00	2.5%	16,275,966,893.09
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,737,341,570.24	-	-	0.0%	1,737,341,570.24
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,737,341,570.24	-	-	0.0%	1,737,341,570.24
704	ECONOMIC AFFAIRS	189,559,987,702.79	10,272,328,364.91	30,854,204,111.43	16.3%	158,705,783,591.36
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	43,378,481,873.66	4,500,000,000.00	5,700,832,194.68	13.1%	37,677,649,678.98
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	43,378,481,873.66	4,500,000,000.00	5,700,832,194.68	13.1%	37,677,649,678.98
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	11,676,433,874.09	-	-	0.0%	11,676,433,874.09
70421	AGRICULTURE	11,676,433,874.09	-	-	0.0%	11,676,433,874.09
7043	FUEL AND ENERGY	8,966,195,597.74	-	-	0.0%	8,966,195,597.74
70435	ELECTRICITY	8,966,195,597.74	-	-	0.0%	8,966,195,597.74
7044	MINING, MANUFACTURING, AND CONSTRUCTION	96,986,519,228.51	5,211,823,234.53	24,255,911,930.75	25.0%	72,730,607,297.76
70443	CONSTRUCTION	96,986,519,228.51	5,211,823,234.53	24,255,911,930.75	25.0%	72,730,607,297.76
7045	TRANSPORT	16,998,260,243.61	550,235,930.38	887,190,786.00	5.2%	16,111,069,457.61
70451	ROAD TRANSPORT	16,998,260,243.61	550,235,930.38	887,190,786.00	5.2%	16,111,069,457.61
7046	COMMUNICATION	10,981,461,652.51	10,269,200.00	10,269,200.00	0.1%	10,971,192,452.51
70461	COMMUNICATION	10,981,461,652.51	10,269,200.00	10,269,200.00	0.1%	10,971,192,452.51
7048	R & D ECONOMIC AFFAIRS	387,587,815.49	-	-	0.0%	387,587,815.49
70483	FUEL AND ENERGY	387,587,815.49	-	-	0.0%	387,587,815.49
7049	ECONOMIC AFFAIRS N.E.C.	185,047,417.17	-	-	0.0%	185,047,417.17
70491	ECONOMIC AFFAIRS N.E.C.	185,047,417.17	-	-	0.0%	185,047,417.17
705	ENVIRONMENTAL PROTECTION	5,150,432,217.92	-	-	0.0%	5,150,432,217.92
7051	WASTE MANAGEMENT	647,665,925.57	-	-	0.0%	647,665,925.57
70511	WASTE MANAGEMENT	647,665,925.57	-	-	0.0%	647,665,925.57
7052	WASTE WATER MANAGEMENT	968,969,538.72	-	-	0.0%	968,969,538.72
70521	WASTE WATER MANAGEMENT	968,969,538.72	-	-	0.0%	968,969,538.72
7053	POLLUTION ABATEMENT	610,450,809.39	-	-	0.0%	610,450,809.39
70531	POLLUTION ABATEMENT	610,450,809.39	-	-	0.0%	610,450,809.39
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	2,923,345,944.25	-	-	0.0%	2,923,345,944.25
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	2,923,345,944.25	-	-	0.0%	2,923,345,944.25

Benue State Government Budget Performance Report 2025 Q2 - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
706	HOUSING AND COMMUNITY AMMENITIES	7,636,312,569.21	-	463,968,423.75	6.1%	7,172,344,145.46
7061	HOUSING DEVELOPMENT	1,532,226,674.23	-	-	0.0%	1,532,226,674.23
70611	HOUSING DEVELOPMENT	1,532,226,674.23	-	-	0.0%	1,532,226,674.23
7062	COMMUNITY DEVELOPMENT	540,113,940.41	-	-	0.0%	540,113,940.41
70621	COMMUNITY DEVELOPMENT	540,113,940.41	-	-	0.0%	540,113,940.41
7063	WATER SUPPLY	5,563,971,954.58	-	463,968,423.75	8.3%	5,100,003,530.83
70631	WATER SUPPLY	5,563,971,954.58	-	463,968,423.75	8.3%	5,100,003,530.83
707	HEALTH	32,312,160,896.11	5,148,395,990.45	6,466,056,224.10	20.0%	25,846,104,672.01
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	29,069,086.16	-	-	0.0%	29,069,086.16
70711	PHARMACEUTICAL PRODUCTS	29,069,086.16	-	-	0.0%	29,069,086.16
7073	HOSPITAL SERVICES	7,839,877,795.44	1,090,474,314.67	2,405,462,548.32	30.7%	5,434,415,247.12
70731	GENERAL HOSPITAL SERVICES	7,839,877,795.44	1,090,474,314.67	2,405,462,548.32	30.7%	5,434,415,247.12
7074	PUBLIC HEALTH SERVICES	24,443,214,014.50	4,057,921,675.78	4,060,593,675.78	16.6%	20,382,620,338.72
70741	PUBLIC HEALTH SERVICES	24,443,214,014.50	4,057,921,675.78	4,060,593,675.78	16.6%	20,382,620,338.72
708	RECREATION, CULTURE AND RELIGION	4,257,643,767.15	-	-	0.0%	4,257,643,767.15
7081	RECREATIONAL AND SPORTING SERVICES	3,069,834,971.52	-	-	0.0%	3,069,834,971.52
70811	RECREATIONAL AND SPORTING SERVICES	3,069,834,971.52	-	-	0.0%	3,069,834,971.52
7082	CULTURAL SERVICES	117,632,902.00	-	-	0.0%	117,632,902.00
70821	CULTURAL SERVICES	117,632,902.00	-	-	0.0%	117,632,902.00
7083	BROADCASTING AND PUBLISHING SERVICES	953,980,255.53	-	-	0.0%	953,980,255.53
70831	BROADCASTING AND PUBLISHING SERVICES	953,980,255.53	-	-	0.0%	953,980,255.53
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	112,000,000.00	-	-	0.0%	112,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	112,000,000.00	-	-	0.0%	112,000,000.00
7085	R & D RECREATION, CULTURE AND RELIGION	4,195,638.10	-	-	0.0%	4,195,638.10
70851	R & D RECREATION, CULTURE AND RELIGION	4,195,638.10	-	-	0.0%	4,195,638.10
709	EDUCATION	42,824,495,386.33	1,417,499,208.62	1,733,560,288.23	4.0%	41,090,935,098.10
7091	PRE-PRIMARY AND PRIMARY EDUCATION	5,116,890,881.61	1,347,470,755.31	1,497,079,266.38	29.3%	3,619,811,615.22
70912	PRIMARY EDUCATION	5,116,890,881.61	1,347,470,755.31	1,497,079,266.38	29.3%	3,619,811,615.22
7092	SECONDARY EDUCATION	7,118,464,963.27	4,000,000.00	9,600,000.00	0.1%	7,108,864,963.27
70921	LOWER SECONDARY EDUCATION	1,770,823,552.82	-	-	0.0%	1,770,823,552.82
70922	UPPER-SECONDARY EDUCATION	5,347,641,410.45	4,000,000.00	9,600,000.00	0.2%	5,338,041,410.45
7094	TERTIARY EDUCATION	21,454,806,873.10	63,778,453.31	224,521,021.85	1.0%	21,230,285,851.25
70941	FIRST STAGE OF TERTIARY EDUCATION	19,735,231,205.59	26,775,897.71	164,447,046.09	0.8%	19,570,784,159.50
70942	SECOND STAGE OF TERTIARY EDUCATION	1,719,575,667.51	37,002,555.60	60,073,975.76	3.5%	1,659,501,691.75
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,861,584,277.78	-	-	0.0%	1,861,584,277.78
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,861,584,277.78	-	-	0.0%	1,861,584,277.78
7096	SUBSIDIARY SERVICES TO EDUCATION	7,272,748,390.57	2,250,000.00	2,360,000.00	0.0%	7,270,388,390.57
70961	SUBSIDIARY SERVICES TO EDUCATION	7,272,748,390.57	2,250,000.00	2,360,000.00	0.0%	7,270,388,390.57
710	SOCIAL PROTECTION	4,061,732,328.67	122,283,457.28	275,196,567.28	6.8%	3,786,535,761.39
7102	OLD AGE	51,305,444.14	-	-	0.0%	51,305,444.14
71021	OLD AGE	51,305,444.14	-	-	0.0%	51,305,444.14
7104	FAMILY AND CHILDREN	505,317,614.44	-	-	0.0%	505,317,614.44
71041	FAMILY AND CHILDREN	505,317,614.44	-	-	0.0%	505,317,614.44
7109	SOCIAL PROTECTION N.E.C.	3,505,109,270.09	122,283,457.28	275,196,567.28	7.9%	3,229,912,702.81
71091	SOCIAL PROTECTION N.E.C.	3,505,109,270.09	122,283,457.28	275,196,567.28	7.9%	3,229,912,702.81

Table 14: Other Expenditure by Functional Classification

Benue State Government Budget Performance Report 2025 Q2 - Other Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	15,715,869,323.06	22,831,194,102.88	45,458,953,211.46	289.3%	- 29,743,083,888.40
701	GENERAL PUBLIC SERVICES	10,638,639,752.97	22,638,169,151.70	44,481,074,928.11	418.1%	- 33,842,435,175.14
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,147,238,815.87	329,305,005.00	762,571,835.00	35.5%	1,384,666,980.87
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,127,832,100.16	329,305,005.00	761,471,835.00	35.8%	1,366,360,265.16
70112	FINANCIAL AND FISCAL AFFAIRS	19,406,715.72	-	1,100,000.00	5.7%	18,306,715.72
7012	FOREIGN ECONOMIC AID	58,138,172.32	-	-	0.0%	58,138,172.32
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	58,138,172.32	-	-	0.0%	58,138,172.32
7013	GENERAL SERVICES	271,354,558.49	41,412,172.64	49,631,422.64	18.3%	221,723,135.85
70132	OVERALL PLANNING AND STATISTICAL SERVICES	43,087.65	-	-	0.0%	43,087.65
70133	OTHER GENERAL SERVICES	271,311,470.84	41,412,172.64	49,631,422.64	18.3%	221,680,048.20
7017	PUBLIC DEBT TRANSACTIONS	8,161,908,206.28	22,267,451,974.06	43,668,871,670.47	535.0%	- 35,506,963,464.19
70171	PUBLIC DEBT TRANSACTIONS	8,161,908,206.28	22,267,451,974.06	43,668,871,670.47	535.0%	- 35,506,963,464.19
703	PUBLIC ORDER AND SAFETY	395,487,815.49	1,050,000.00	1,550,000.00	0.4%	393,937,815.49
7033	LAW COURTS	7,900,000.00	1,050,000.00	1,550,000.00	19.6%	6,350,000.00
70331	LAW COURTS	7,900,000.00	1,050,000.00	1,550,000.00	19.6%	6,350,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	387,587,815.49	-	-	0.0%	387,587,815.49
70361	PUBLIC ORDER AND SAFETY N.E.C.	387,587,815.49	-	-	0.0%	387,587,815.49
704	ECONOMIC AFFAIRS	255,517,267.36	-	-	0.0%	255,517,267.36
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	145,829,915.58	-	-	0.0%	145,829,915.58
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	145,829,915.58	-	-	0.0%	145,829,915.58
7043	FUEL AND ENERGY	193,793.91	-	-	0.0%	193,793.91
70435	ELECTRICITY	193,793.91	-	-	0.0%	193,793.91
7044	MINING, MANUFACTURING, AND CONSTRUCTION	484,484.77	-	-	0.0%	484,484.77
70443	CONSTRUCTION	484,484.77	-	-	0.0%	484,484.77
7046	COMMUNICATION	109,009,073.11	-	-	0.0%	109,009,073.11
70461	COMMUNICATION	109,009,073.11	-	-	0.0%	109,009,073.11
705	ENVIRONMENTAL PROTECTION	199,607,724.98	-	-	0.0%	199,607,724.98
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	199,607,724.98	-	-	0.0%	199,607,724.98
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	199,607,724.98	-	-	0.0%	199,607,724.98
706	HOUSING AND COMMUNITY AMMENITIES	968,969.54	-	-	0.0%	968,969.54
7062	COMMUNITY DEVELOPMENT	968,969.54	-	-	0.0%	968,969.54
70621	COMMUNITY DEVELOPMENT	968,969.54	-	-	0.0%	968,969.54
707	HEALTH	501,189,804.21	8,107,151.18	27,908,609.93	5.6%	473,281,194.28
7073	HOSPITAL SERVICES	18,366,817.61	6,650,000.00	13,300,000.00	72.4%	5,066,817.61
70731	GENERAL HOSPITAL SERVICES	18,366,817.61	6,650,000.00	13,300,000.00	72.4%	5,066,817.61
7074	PUBLIC HEALTH SERVICES	482,822,986.60	1,457,151.18	14,608,609.93	3.0%	468,214,376.67
70741	PUBLIC HEALTH SERVICES	482,822,986.60	1,457,151.18	14,608,609.93	3.0%	468,214,376.67
708	RECREATION, CULTURE AND RELIGION	96,896,953.87	94,304,400.00	94,304,400.00	97.3%	2,592,553.87
7081	RECREATIONAL AND SPORTING SERVICES	96,896,953.87	94,304,400.00	94,304,400.00	97.3%	2,592,553.87
70811	RECREATIONAL AND SPORTING SERVICES	96,896,953.87	94,304,400.00	94,304,400.00	97.3%	2,592,553.87
709	EDUCATION	578,213,896.31	89,563,400.00	152,692,000.00	26.4%	425,521,896.31
7094	TERTIARY EDUCATION	4,311,914.45	-	1,400,000.00	32.5%	2,911,914.45
70941	FIRST STAGE OF TERTIARY EDUCATION	1,598,799.74	-	-	0.0%	1,598,799.74

Benue State Government Budget Performance Report 2025 Q2 - Other Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
70942	SECOND STAGE OF TERTIARY EDUCATION	2,713,114.71	-	1,400,000.00	51.6%	1,313,114.71
7095	EDUCATION NOT DEFINABLE BY LEVEL	142,797,405.25	-	-	0.0%	142,797,405.25
70951	EDUCATION NOT DEFINABLE BY LEVEL	142,797,405.25	-	-	0.0%	142,797,405.25
7096	SUBSIDIARY SERVICES TO EDUCATION	431,104,576.61	89,563,400.00	151,292,000.00	35.1%	279,812,576.61
70961	SUBSIDIARY SERVICES TO EDUCATION	431,104,576.61	89,563,400.00	151,292,000.00	35.1%	279,812,576.61
710	SOCIAL PROTECTION	3,049,347,138.34	-	701,423,273.42	23.0%	2,347,923,864.92
7104	FAMILY AND CHILDREN	1,937,939.08	-	-	0.0%	1,937,939.08
71041	FAMILY AND CHILDREN	1,937,939.08	-	-	0.0%	1,937,939.08
7109	SOCIAL PROTECTION N.E.C.	3,047,409,199.27	-	701,423,273.42	23.0%	2,345,985,925.85
71091	SOCIAL PROTECTION N.E.C.	3,047,409,199.27	-	701,423,273.42	23.0%	2,345,985,925.85

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Benue State Government Budget Performance Report 2025 Q2 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	550,112,988,930.45	71,305,639,360.56	139,124,498,525.25	25.3%	410,988,490,405.20
01	Agriculture	26,496,261,887.83	771,758,372.19	1,319,706,478.26	5.0%	25,176,555,409.57
0101	Effective governance of the Agriculture Sector	895,704,366.91	201,456,161.29	394,996,957.22	44.1%	500,707,409.69
0102	Development of the livestock value chain	815,506,026.12	-	-	0.0%	815,506,026.12
0103	Enhancement of food production and productivity	5,194,859,274.64	-	-	0.0%	5,194,859,274.64
0104	Reduction of post-harvest losses	1,018,871,485.47	-	-	0.0%	1,018,871,485.47
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	77,905,150.91	-	-	0.0%	77,905,150.91
0106	Promotion of forest resource conservation and preservation of biodiversity	15,600,409.57	-	-	0.0%	15,600,409.57
0107	Promotion of enabling environment for increased agricultural development	16,203,300,130.41	570,302,210.90	924,709,521.04	5.7%	15,278,590,609.37
0110	Agriculture Sector Expenditures Not Elsewhere Classified	2,274,515,043.80	-	-	0.0%	2,274,515,043.80
02	Societal Re-orientation	4,297,488,911.24	794,631,396.04	1,301,970,524.77	30.3%	2,995,518,386.47
0210	Societal Re-orientation - General	4,297,488,911.24	794,631,396.04	1,301,970,524.77	30.3%	2,995,518,386.47
03	Poverty Alleviation	15,379,221,037.15	1,342,224,462.25	3,478,707,624.02	22.6%	11,900,513,413.13
0310	Poverty Alleviation - General	15,379,221,037.15	1,342,224,462.25	3,478,707,624.02	22.6%	11,900,513,413.13
04	Health	43,411,017,001.27	8,200,502,089.27	12,262,936,600.73	28.2%	31,148,080,400.54
0401	Effective governance of the health system	10,417,107,584.73	2,258,496,208.14	4,452,050,751.61	42.7%	5,965,056,833.12
0402	Community engagement and participation in health	2,749,300,423.88	692,188,064.65	1,341,684,949.00	48.8%	1,407,615,474.88
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2,304,010,236.35	-	19,924,875.65	0.9%	2,284,085,360.70
0405	Provision of adequate and modern health infrastructure for health services delivery	9,055,561,326.04	1,023,329,752.67	2,222,787,960.67	24.5%	6,832,773,365.37
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	15,196,207,812.41	4,000,000,000.00	4,000,000,000.00	26.3%	11,196,207,812.41
0407	Evidence generation and utilisation	435,901,799.45	30,138,043.39	30,138,043.39	6.9%	405,763,756.06
0409	Provision of universal health coverage and financial risk protection for citizens	3,252,927,818.42	196,350,020.41	196,350,020.41	6.0%	3,056,577,798.01
05	Education	65,481,075,352.22	9,331,472,394.86	15,885,332,896.97	24.3%	49,595,742,455.25
0501	Effective governance of the education system	27,036,284,964.65	7,107,308,647.75	12,675,592,219.99	46.9%	14,360,692,744.66
0502	Increase in access, retention, and completion rate at all levels	58,816,451.00	-	-	0.0%	58,816,451.00
0503	Equity and inclusiveness in the provision of educational services	1,260,228,758.60	83,030,284.25	168,493,440.41	13.4%	1,091,735,318.19
0504	Improved quality of teaching and learning outcomes	2,533,977,456.99	138,663,371.58	164,380,550.99	6.5%	2,369,596,906.00
0505	Adequate infrastructure at all levels	29,720,851,309.13	1,258,482,731.05	1,562,898,007.45	5.3%	28,157,953,301.67
0506	Improved education information management system (EIMS)	1,382,318,102.94	187,680,665.07	206,054,683.41	14.9%	1,176,263,419.53
0510	Education Sector Expenditures Not Elsewhere Classified	3,488,598,308.91	556,306,695.16	1,107,913,994.72	31.8%	2,380,684,314.19
06	Housing and Urban Development	23,969,399,325.04	61,420,693.51	4,985,596,508.19	20.8%	18,983,802,816.85
0610	Housing and Urban Development - General	23,969,399,325.04	61,420,693.51	4,985,596,508.19	20.8%	18,983,802,816.85
07	Gender	642,967,744.96	50,238,444.98	101,825,843.46	15.8%	541,141,901.50
0710	Gender - General	642,967,744.96	50,238,444.98	101,825,843.46	15.8%	541,141,901.50
08	Youth	5,438,311,550.63	494,877,679.92	690,786,198.27	12.7%	4,747,525,352.36
0810	Youth - General	5,438,311,550.63	494,877,679.92	690,786,198.27	12.7%	4,747,525,352.36
09	Environmental Improvement	4,481,501,616.35	45,609,464.77	90,675,217.97	2.0%	4,390,826,398.38
0910	Environmental Improvement - General	4,481,501,616.35	45,609,464.77	90,675,217.97	2.0%	4,390,826,398.38

Benue State Government Budget Performance Report 2025 Q2 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
10	Water Resources and Rural Development	5,622,367,444.20	195,904,163.18	853,167,919.96	15.2%	4,769,199,524.24
1010	Water Resources and Rural Deve - General	5,622,367,444.20	195,904,163.18	853,167,919.96	15.2%	4,769,199,524.24
11	Information Communication and Technology	18,764,859,968.94	482,690,510.19	966,383,203.52	5.1%	17,798,476,765.43
1110	Information Communication and Technology - General	18,764,859,968.94	482,690,510.19	966,383,203.52	5.1%	17,798,476,765.43
12	Growing the Private Sector	1,875,878,154.87	-	-	0.0%	1,875,878,154.87
1210	Growing the Private Sector - General	1,875,878,154.87	-	-	0.0%	1,875,878,154.87
13	Reform of Government and Governance	269,169,560,107.69	49,463,148,993.77	91,045,302,295.07	33.8%	178,124,257,812.62
1310	Reform of Government and Governance - General	269,169,560,107.69	49,463,148,993.77	91,045,302,295.07	33.8%	178,124,257,812.62
14	Power	10,775,161,106.69	2,512,061.92	4,448,291.23	0.0%	10,770,712,815.46
1410	Power - General	10,775,161,106.69	2,512,061.92	4,448,291.23	0.0%	10,770,712,815.46
16	Water Ways	484,484,769.36	-	-	0.0%	484,484,769.36
1610	Water Ways - General	484,484,769.36	-	-	0.0%	484,484,769.36
17	Road	49,601,260,177.89	68,648,633.73	6,137,658,922.83	12.4%	43,463,601,255.06
1710	Road - General	49,601,260,177.89	68,648,633.73	6,137,658,922.83	12.4%	43,463,601,255.06
18	Airways	925,773,557.45	-	-	0.0%	925,773,557.45
1810	Airways - General	925,773,557.45	-	-	0.0%	925,773,557.45
20	CLIMATE CHANGE	3,296,399,216.65	-	-	0.0%	3,296,399,216.65
2010	CLIMATE CHANGE - General	3,296,399,216.65	-	-	0.0%	3,296,399,216.65

Table 16: Personnel Expenditure by Programme Classification

Benue State Government Budget Performance Report 2025 Q2 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	83,658,952,218.27	19,975,215,466.85	34,716,243,837.03	41.5%	48,942,708,381.24
01	Agriculture	1,343,937,620.19	219,522,374.21	430,515,624.66	32.0%	913,421,995.53
0101	Effective governance of the Agriculture Sector	562,287,134.76	199,456,093.69	392,996,889.62	69.9%	169,290,245.14
0107	Promotion of enabling environment for increased agricultural development	781,650,485.44	20,066,280.52	37,518,735.04	4.8%	744,131,750.40
02	Societal Re-orientation	323,653,721.08	74,156,302.64	151,149,070.66	46.7%	172,504,650.42
0210	Societal Re-orientation - General	323,653,721.08	74,156,302.64	151,149,070.66	46.7%	172,504,650.42
03	Poverty Alleviation	725,791,558.09	6,675,949.00	13,805,160.00	1.9%	711,986,398.09
0310	Poverty Alleviation - General	725,791,558.09	6,675,949.00	13,805,160.00	1.9%	711,986,398.09
04	Health	12,766,172,651.12	2,519,828,667.02	5,008,025,306.90	39.2%	7,758,147,344.22
0401	Effective governance of the health system	7,776,066,550.53	1,840,941,602.37	3,689,547,957.90	47.4%	4,086,518,592.63
0402	Community engagement and participation in health	2,548,306,558.91	678,887,064.65	1,318,477,349.00	51.7%	1,229,829,209.91
0409	Provision of universal health coverage and financial risk protection for citizens	2,441,799,541.68	-	-	0.0%	2,441,799,541.68
05	Education	24,508,900,116.16	6,445,683,105.40	12,041,940,705.38	49.1%	12,466,959,410.78
0501	Effective governance of the education system	22,325,650,122.95	5,803,737,702.05	10,752,538,546.44	48.2%	11,573,111,576.51
0503	Equity and inclusiveness in the provision of educational services	273,136,119.44	82,521,239.25	167,316,885.91	61.3%	105,819,233.53
0504	Improved quality of teaching and learning outcomes	92,293,722.14	22,506,611.94	44,585,959.35	48.3%	47,707,762.79
0505	Adequate infrastructure at all levels	29,137,660.64	6,265,419.16	13,011,965.71	44.7%	16,125,694.93
0506	Improved education information management system (EIMS)	39,506,570.99	9,910,792.00	20,260,947.80	51.3%	19,245,623.19
0510	Education Sector Expenditures Not Elsewhere Classified	1,749,175,920.01	520,741,341.00	1,044,226,400.17	59.7%	704,949,519.84
06	Housing and Urban Development	183,469,417.97	55,051,433.51	112,610,820.51	61.4%	70,858,597.46
0610	Housing and Urban Development - General	183,469,417.97	55,051,433.51	112,610,820.51	61.4%	70,858,597.46
07	Gender	254,124,794.16	48,733,590.98	97,199,732.96	38.2%	156,925,061.20
0710	Gender - General	254,124,794.16	48,733,590.98	97,199,732.96	38.2%	156,925,061.20
08	Youth	257,849,893.48	74,055,117.00	148,553,631.00	57.6%	109,296,262.48
0810	Youth - General	257,849,893.48	74,055,117.00	148,553,631.00	57.6%	109,296,262.48
09	Environmental Improvement	122,185,378.28	23,647,669.00	47,679,824.00	39.0%	74,505,554.28
0910	Environmental Improvement - General	122,185,378.28	23,647,669.00	47,679,824.00	39.0%	74,505,554.28
10	Water Resources and Rural Development	429,326,283.26	184,535,183.29	365,636,772.60	85.2%	63,689,510.66
1010	Water Resources and Rural Deve - General	429,326,283.26	184,535,183.29	365,636,772.60	85.2%	63,689,510.66
11	Information Communication and Technology	1,233,536,644.93	407,817,068.95	819,868,383.92	66.5%	413,668,261.01
1110	Information Communication and Technology - General	1,233,536,644.93	407,817,068.95	819,868,383.92	66.5%	413,668,261.01
13	Reform of Government and Governance	41,267,742,311.92	9,847,860,372.12	15,344,029,881.61	37.2%	25,923,712,430.31
1310	Reform of Government and Governance - General	41,267,742,311.92	9,847,860,372.12	15,344,029,881.61	37.2%	25,923,712,430.31
14	Power	111,650,485.44	-	-	0.0%	111,650,485.44
1410	Power - General	111,650,485.44	-	-	0.0%	111,650,485.44
17	Road	130,611,342.21	67,648,633.73	135,228,922.83	103.5%	- 4,617,580.62
1710	Road - General	130,611,342.21	67,648,633.73	135,228,922.83	103.5%	- 4,617,580.62

Table 17: Overhead Expenditure by Programme Classification

Benue State Government Budget Performance Report 2025 Q2 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	93,127,521,183.22	11,322,603,566.42	18,451,853,030.41	19.8%	74,675,668,152.81
01	Agriculture	444,611,331.57	2,000,067.60	2,000,067.60	0.4%	442,611,263.97
0101	Effective governance of the Agriculture Sector	69,135,635.32	2,000,067.60	2,000,067.60	2.9%	67,135,567.72
0107	Promotion of enabling environment for increased agricultural development	375,475,696.25	-	-	0.0%	375,475,696.25
02	Societal Re-orientation	3,880,038,352.91	720,475,093.40	1,150,821,454.11	29.7%	2,729,216,898.80
0210	Societal Re-orientation - General	3,880,038,352.91	720,475,093.40	1,150,821,454.11	29.7%	2,729,216,898.80
03	Poverty Alleviation	8,735,448,021.35	1,213,265,055.97	2,488,282,623.32	28.5%	6,247,165,398.03
0310	Poverty Alleviation - General	8,735,448,021.35	1,213,265,055.97	2,488,282,623.32	28.5%	6,247,165,398.03
04	Health	3,132,791,650.71	619,098,475.00	954,151,804.19	30.5%	2,178,639,846.52
0401	Effective governance of the health system	2,506,397,871.95	410,904,605.77	736,051,334.96	29.4%	1,770,346,536.99
0402	Community engagement and participation in health	122,313,538.43	13,301,000.00	23,207,600.00	19.0%	99,105,938.43
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	113,082,621.05	-	-	0.0%	113,082,621.05
0409	Provision of universal health coverage and financial risk protection for citizens	390,997,619.29	194,892,869.23	194,892,869.23	49.8%	196,104,750.06
05	Education	5,058,556,499.60	1,361,653,894.04	1,949,066,116.56	38.5%	3,109,490,383.04
0501	Effective governance of the education system	3,860,084,669.11	1,214,007,545.69	1,770,361,673.54	45.9%	2,089,722,995.56
0503	Equity and inclusiveness in the provision of educational services	42,981,577.93	509,045.00	1,176,554.50	2.7%	41,805,023.43
0504	Improved quality of teaching and learning outcomes	730,850,623.27	111,056,759.64	112,694,591.64	15.4%	618,156,031.63
0505	Adequate infrastructure at all levels	7,330,998.73	88.50	208.90	0.0%	7,330,789.83
0506	Improved education information management system (EIMS)	7,235,295.55	515,101.05	1,145,493.43	15.8%	6,089,802.12
0510	Education Sector Expenditures Not Elsewhere Classified	410,073,335.01	35,565,354.16	63,687,594.55	15.5%	346,385,740.46
06	Housing and Urban Development	121,121,192.34	60.00	60.00	0.0%	121,121,132.34
0610	Housing and Urban Development - General	121,121,192.34	60.00	60.00	0.0%	121,121,132.34
07	Gender	386,905,011.72	1,504,854.00	4,626,110.50	1.2%	382,278,901.22
0710	Gender - General	386,905,011.72	1,504,854.00	4,626,110.50	1.2%	382,278,901.22
08	Youth	1,883,714,908.34	326,518,162.92	447,928,167.27	23.8%	1,435,786,741.07
0810	Youth - General	1,883,714,908.34	326,518,162.92	447,928,167.27	23.8%	1,435,786,741.07
09	Environmental Improvement	273,423,824.44	21,961,795.77	26,065,643.97	9.5%	247,358,180.47
0910	Environmental Improvement - General	273,423,824.44	21,961,795.77	26,065,643.97	9.5%	247,358,180.47
10	Water Resources and Rural Development	853,377,140.25	8,594,779.89	20,416,523.61	2.4%	832,960,616.64
1010	Water Resources and Rural Deve - General	853,377,140.25	8,594,779.89	20,416,523.61	2.4%	832,960,616.64
11	Information Communication and Technology	925,190,649.82	16,593,645.64	27,410,649.00	3.0%	897,780,000.82
1110	Information Communication and Technology - General	925,190,649.82	16,593,645.64	27,410,649.00	3.0%	897,780,000.82
13	Reform of Government and Governance	66,486,507,913.40	7,028,435,620.27	11,375,559,519.05	17.1%	55,110,948,394.35
1310	Reform of Government and Governance - General	66,486,507,913.40	7,028,435,620.27	11,375,559,519.05	17.1%	55,110,948,394.35
14	Power	623,638,727.06	1,502,061.92	3,174,291.23	0.5%	620,464,435.83
1410	Power - General	623,638,727.06	1,502,061.92	3,174,291.23	0.5%	620,464,435.83
17	Road	100,301,935.34	1,000,000.00	2,350,000.00	2.3%	97,951,935.34
1710	Road - General	100,301,935.34	1,000,000.00	2,350,000.00	2.3%	97,951,935.34
20	CLIMATE CHANGE	221,894,024.37	-	-	0.0%	221,894,024.37
2010	CLIMATE CHANGE - General	221,894,024.37	-	-	0.0%	221,894,024.37

Table 18: Capital Expenditure by Programme Classification

Benue State Government Budget Performance Report 2025 Q2 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	357,610,646,205.89	17,176,626,224.41	40,497,448,446.34	11.3%	317,113,197,759.55
01	Agriculture	24,707,712,936.06	550,235,930.38	887,190,786.00	3.6%	23,820,522,150.06
0101	Effective governance of the Agriculture Sector	264,281,596.84	-	-	0.0%	264,281,596.84
0102	Development of the livestock value chain	815,506,026.12	-	-	0.0%	815,506,026.12
0103	Enhancement of food production and productivity	5,194,859,274.64	-	-	0.0%	5,194,859,274.64
0104	Reduction of post-harvest losses	1,018,871,485.47	-	-	0.0%	1,018,871,485.47
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	77,905,150.91	-	-	0.0%	77,905,150.91
0106	Promotion of forest resource conservation and preservation of biodiversity	15,600,409.57	-	-	0.0%	15,600,409.57
0107	Promotion of enabling environment for increased agricultural development	15,046,173,948.72	550,235,930.38	887,190,786.00	5.9%	14,158,983,162.72
0110	Agriculture Sector Expenditures Not Elsewhere Classified	2,274,515,043.80	-	-	0.0%	2,274,515,043.80
02	Societal Re-orientation	93,796,837.25	-	-	0.0%	93,796,837.25
0210	Societal Re-orientation - General	93,796,837.25	-	-	0.0%	93,796,837.25
03	Poverty Alleviation	2,870,572,258.45	122,283,457.28	275,196,567.28	9.6%	2,595,375,691.17
0310	Poverty Alleviation - General	2,870,572,258.45	122,283,457.28	275,196,567.28	9.6%	2,595,375,691.17
04	Health	27,010,862,895.23	5,053,467,796.06	6,272,850,879.71	23.2%	20,738,012,015.52
0401	Effective governance of the health system	19,379,390.77	-	-	0.0%	19,379,390.77
0402	Community engagement and participation in health	74,126,169.71	-	-	0.0%	74,126,169.71
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2,181,237,919.91	-	19,924,875.65	0.9%	2,161,313,044.26
0405	Provision of adequate and modern health infrastructure for health services delivery	9,055,561,326.04	1,023,329,752.67	2,222,787,960.67	24.5%	6,832,773,365.37
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	15,196,207,812.41	4,000,000,000.00	4,000,000,000.00	26.3%	11,196,207,812.41
0407	Evidence generation and utilisation	435,901,799.45	30,138,043.39	30,138,043.39	6.9%	405,763,756.06
0409	Provision of universal health coverage and financial risk protection for citizens	48,448,476.94	-	-	0.0%	48,448,476.94
05	Education	35,337,924,160.95	1,434,571,995.41	1,741,634,075.02	4.9%	33,596,290,085.93
0501	Effective governance of the education system	417,992,141.67	-	-	0.0%	417,992,141.67
0502	Increase in access, retention, and completion rate at all levels	58,816,451.00	-	-	0.0%	58,816,451.00
0503	Equity and inclusiveness in the provision of educational services	944,111,061.24	-	-	0.0%	944,111,061.24
0504	Improved quality of teaching and learning outcomes	1,710,833,111.57	5,100,000.00	7,100,000.00	0.4%	1,703,733,111.57
0505	Adequate infrastructure at all levels	29,684,382,649.76	1,252,217,223.39	1,549,885,832.84	5.2%	28,134,496,816.92
0506	Improved education information management system (EIMS)	1,335,576,236.40	177,254,772.02	184,648,242.18	13.8%	1,150,927,994.22
0510	Education Sector Expenditures Not Elsewhere Classified	1,186,212,509.30	-	-	0.0%	1,186,212,509.30
06	Housing and Urban Development	23,664,808,714.73	6,369,200.00	4,872,985,627.68	20.6%	18,791,823,087.05
0610	Housing and Urban Development - General	23,664,808,714.73	6,369,200.00	4,872,985,627.68	20.6%	18,791,823,087.05
08	Youth	3,199,849,794.94	-	-	0.0%	3,199,849,794.94
0810	Youth - General	3,199,849,794.94	-	-	0.0%	3,199,849,794.94
09	Environmental Improvement	4,085,892,413.64	-	16,929,750.00	0.4%	4,068,962,663.64
0910	Environmental Improvement - General	4,085,892,413.64	-	16,929,750.00	0.4%	4,068,962,663.64
10	Water Resources and Rural Development	4,339,664,020.69	2,774,200.00	467,114,623.75	10.8%	3,872,549,396.94
1010	Water Resources and Rural Deve - General	4,339,664,020.69	2,774,200.00	467,114,623.75	10.8%	3,872,549,396.94
11	Information Communication and Technology	16,494,604,280.29	58,279,795.60	119,104,170.60	0.7%	16,375,500,109.69
1110	Information Communication and Technology - General	16,494,604,280.29	58,279,795.60	119,104,170.60	0.7%	16,375,500,109.69
12	Growing the Private Sector	1,875,878,154.87	-	-	0.0%	1,875,878,154.87
1210	Growing the Private Sector - General	1,875,878,154.87	-	-	0.0%	1,875,878,154.87
13	Reform of Government and Governance	150,233,898,944.03	9,947,633,849.68	19,843,087,966.30	13.2%	130,390,810,977.73

Benue State Government Budget Performance Report 2025 Q2 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
1310	Reform of Government and Governance - General	150,233,898,944.03	9,947,633,849.68	19,843,087,966.30	13.2%	130,390,810,977.73
14	Power	10,039,678,100.29	1,010,000.00	1,274,000.00	0.0%	10,038,404,100.29
1410	Power - General	10,039,678,100.29	1,010,000.00	1,274,000.00	0.0%	10,038,404,100.29
16	Water Ways	484,484,769.36	-	-	0.0%	484,484,769.36
1610	Water Ways - General	484,484,769.36	-	-	0.0%	484,484,769.36
17	Road	49,370,346,900.34	-	6,000,080,000.00	12.2%	43,370,266,900.34
1710	Road - General	49,370,346,900.34	-	6,000,080,000.00	12.2%	43,370,266,900.34
18	Airways	925,773,557.45	-	-	0.0%	925,773,557.45
1810	Airways - General	925,773,557.45	-	-	0.0%	925,773,557.45
20	CLIMATE CHANGE	2,874,897,467.31	-	-	0.0%	2,874,897,467.31
2010	CLIMATE CHANGE - General	2,874,897,467.31	-	-	0.0%	2,874,897,467.31

Table 19: Other Expenditure by Programme Classification

Benue State Government Budget Performance Report 2025 Q2 - Other Expenditure by Programme Classification

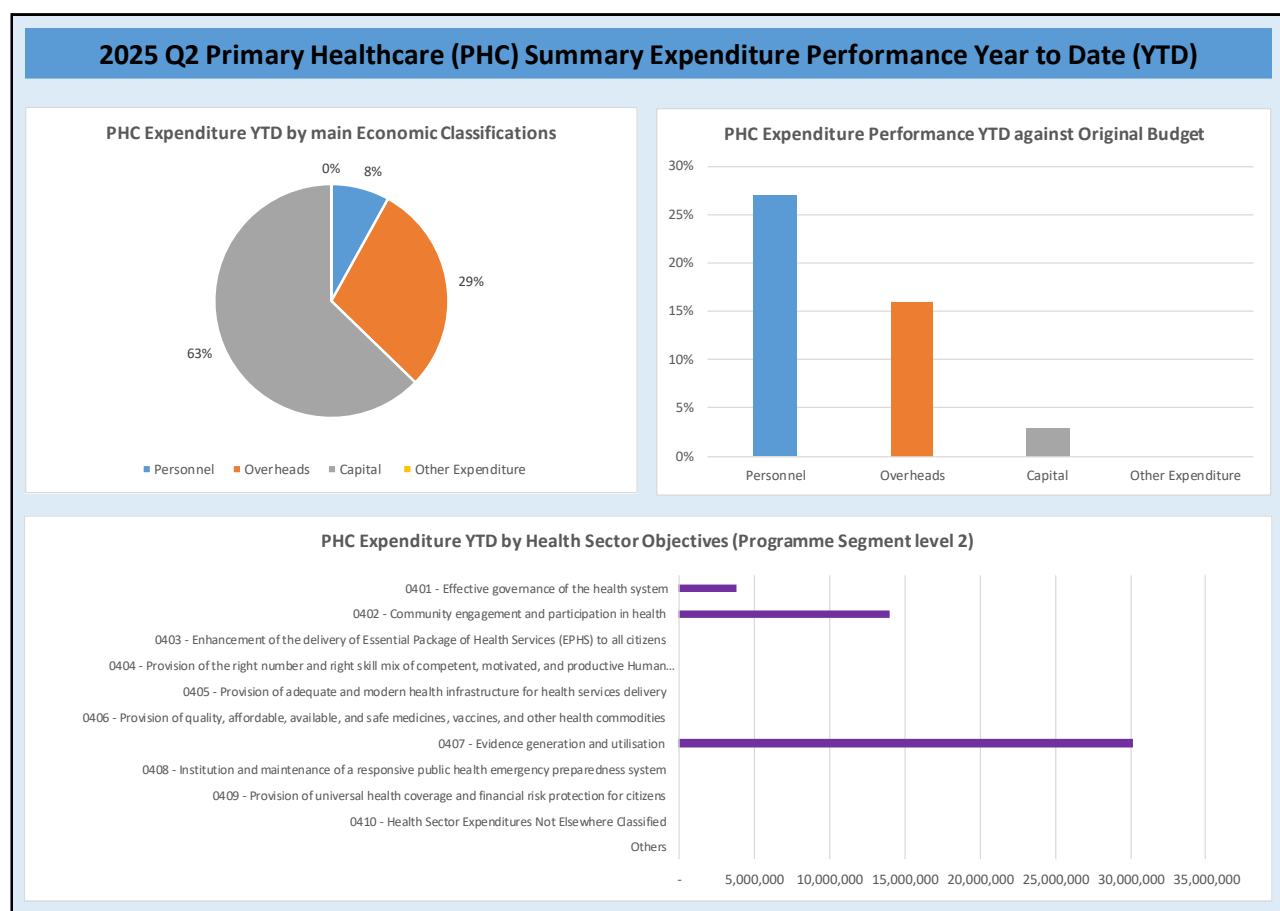
Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	15,715,869,323.06	22,831,194,102.88	45,458,953,211.46	289.3%	- 29,743,083,888.40
03	Poverty Alleviation	3,047,409,199.27	-	701,423,273.42	23.0%	2,345,985,925.85
0310	Poverty Alleviation - General	3,047,409,199.27	-	701,423,273.42	23.0%	2,345,985,925.85
04	Health	501,189,804.21	8,107,151.18	27,908,609.93	5.6%	473,281,194.28
0401	Effective governance of the health system	115,263,771.48	6,650,000.00	26,451,458.75	22.9%	88,812,312.73
0402	Community engagement and participation in health	4,554,156.83	-	-	0.0%	4,554,156.83
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	9,689,695.39	-	-	0.0%	9,689,695.39
0409	Provision of universal health coverage and financial risk protection for citizens	371,682,180.51	1,457,151.18	1,457,151.18	0.4%	370,225,029.33
05	Education	575,694,575.51	89,563,400.00	152,692,000.00	26.5%	423,002,575.51
0501	Effective governance of the education system	432,558,030.92	89,563,400.00	152,692,000.00	35.3%	279,866,030.92
0510	Education Sector Expenditures Not Elsewhere Classified	143,136,544.59	-	-	0.0%	143,136,544.59
07	Gender	1,937,939.08	-	-	0.0%	1,937,939.08
0710	Gender - General	1,937,939.08	-	-	0.0%	1,937,939.08
08	Youth	96,896,953.87	94,304,400.00	94,304,400.00	97.3%	2,592,553.87
0810	Youth - General	96,896,953.87	94,304,400.00	94,304,400.00	97.3%	2,592,553.87
11	Information Communication and Technology	111,528,393.91	-	-	0.0%	111,528,393.91
1110	Information Communication and Technology - General	111,528,393.91	-	-	0.0%	111,528,393.91
13	Reform of Government and Governance	11,181,410,938.34	22,639,219,151.70	44,482,624,928.11	397.8%	- 33,301,213,989.77
1310	Reform of Government and Governance - General	11,181,410,938.34	22,639,219,151.70	44,482,624,928.11	397.8%	- 33,301,213,989.77
14	Power	193,793.91	-	-	0.0%	193,793.91
1410	Power - General	193,793.91	-	-	0.0%	193,793.91
20	CLIMATE CHANGE	199,607,724.98	-	-	0.0%	199,607,724.98
2010	CLIMATE CHANGE - General	199,607,724.98	-	-	0.0%	199,607,724.98

3 Primary Healthcare Budget Performance

3.A Overview

The approved Primary Health Care budget for the 2025 fiscal year is ₦1,142,920,253.51, comprising ₦943,187,918.18 from the Administration Sector and ₦199,732,335.33 from the Social Sector. For the second quarter of 2025, a total of ₦39,387,924.39 was expended on primary healthcare with a cumulative (Q1 – Q2) of ₦48,035,905.39, representing 4.2% of the total approved PHC budget. Specifically, the Social Sector accounted for the entire ₦48,035,905.39 expenditure, translating to a 24.1% performance rate against its approved PHC budget, while the Administration Sector recorded zero performance during the period under review.

Figure 3: Summary of Primary Health Care Budget Performance for Quarter and Year to Date



3.B Budget Implementation Reports by NCOA Segment

Table 20: Primary Healthcare Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2025 Q2 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,142,920,253.51	39,387,924.39	48,035,905.39	4.2%	1,094,884,348.12
010000000000	ADMINISTRATION SECTOR:	943,187,918.18	-	-	0.0%	943,187,918.18
011100000000	Government House Administration	943,187,918.18	-	-	0.0%	943,187,918.18
011100100100	Governor's Office	218,018,146.21	-	-	0.0%	218,018,146.21
011100500100	Sustainable Development Goals (SDGs)	717,418,015.66	-	-	0.0%	717,418,015.66
011102000100	Benue State Social Investment Programme	7,751,756.31	-	-	0.0%	7,751,756.31
050000000000	SOCIAL SECTOR:	199,732,335.33	39,387,924.39	48,035,905.39	24.1%	151,696,429.94
052100000000	Ministry of Health and Human Services	152,737,312.70	39,387,924.39	48,035,905.39	31.5%	104,701,407.31
052100200100	Benue State Health Insurance Agency	50,251,923.04	30,138,043.39	30,138,043.39	60.0%	20,113,879.65
052102700100	Benue State Primary Health Care Board	102,485,389.66	9,249,881.00	17,897,862.00	17.5%	84,587,527.66
054400000000	Ministry of Humanitarian Affairs and Disaster Management	46,995,022.63	-	-	0.0%	46,995,022.63
054400100100	Ministry of Humanitarian Affairs and Disaster Management	46,995,022.63	-	-	0.0%	46,995,022.63

Table 21: Primary Healthcare Expenditure by Functional Classification

Benue State Government Budget Performance Report 2025 Q2 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,142,920,253.51	39,387,924.39	48,035,905.39	4.2%	1,094,884,348.12
701	GENERAL PUBLIC SERVICES	218,018,146.21	-	-	0.0%	218,018,146.21
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	218,018,146.21	-	-	0.0%	218,018,146.21
70111	EXECUTIVE AND LEGISLATIVE ORGANS	218,018,146.21	-	-	0.0%	218,018,146.21
707	HEALTH	899,224,414.52	39,387,924.39	48,035,905.39	5.3%	851,188,509.13
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	29,069,086.16	-	-	0.0%	29,069,086.16
70711	PHARMACEUTICAL PRODUCTS	29,069,086.16	-	-	0.0%	29,069,086.16
7074	PUBLIC HEALTH SERVICES	870,155,328.36	39,387,924.39	48,035,905.39	5.5%	822,119,422.97
70741	PUBLIC HEALTH SERVICES	870,155,328.36	39,387,924.39	48,035,905.39	5.5%	822,119,422.97
710	SOCIAL PROTECTION	25,677,692.78	-	-	0.0%	25,677,692.78
7109	SOCIAL PROTECTION N.E.C.	25,677,692.78	-	-	0.0%	25,677,692.78
71091	SOCIAL PROTECTION N.E.C.	25,677,692.78	-	-	0.0%	25,677,692.78

Table 22: Primary Healthcare Expenditure by Programme Classification

Benue State Government Budget Performance Report 2025 Q2 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Expenditure</i>	<i>1,142,920,253.51</i>	<i>39,387,924.39</i>	<i>48,035,905.39</i>	<i>4.2%</i>	<i>1,094,884,348.12</i>
04	Health	1,142,920,253.51	39,387,924.39	48,035,905.39	4.2%	1,094,884,348.12
0401	Effective governance of the health system	14,379,382.86	1,935,081.00	3,870,162.00	26.9%	10,509,220.86
0402	Community engagement and participation in health	96,342,247.88	7,314,800.00	14,027,700.00	14.6%	82,314,547.88
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	218,018,146.21	-	-	0.0%	218,018,146.21
0405	Provision of adequate and modern health infrastructure for health services delivery	734,859,467.35	-	-	0.0%	734,859,467.35
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	29,069,086.16	-	-	0.0%	29,069,086.16
0407	Evidence generation and utilisation	50,251,923.04	30,138,043.39	30,138,043.39	60.0%	20,113,879.65

Table 23: Primary Healthcare Expenditure by Economic Classification

Benue State Government Budget Performance Report 2025 Q2 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,142,920,253.51	39,387,924.39	48,035,905.39	4.2%	1,094,884,348.12
2	EXPENDITURES	1,142,920,253.51	39,387,924.39	48,035,905.39	4.2%	1,094,884,348.12
21	PERSONNEL COST	14,379,382.86	1,935,081.00	3,870,162.00	26.9%	10,509,220.86
2101	SALARY	12,531,382.86	1,350,081.00	2,700,162.00	21.5%	9,831,220.86
210101	SALARIES AND WAGES	12,531,382.86	1,350,081.00	2,700,162.00	21.5%	9,831,220.86
21010101	SALARY	12,531,382.86	1,350,081.00	2,700,162.00	21.5%	9,831,220.86
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,848,000.00	585,000.00	1,170,000.00	63.3%	678,000.00
210201	ALLOWANCES	1,848,000.00	585,000.00	1,170,000.00	63.3%	678,000.00
21020101	NON REGULAR ALLOWANCES	1,848,000.00	585,000.00	1,170,000.00	63.3%	678,000.00
22	OTHER RECURRENT COSTS	88,106,006.80	7,314,800.00	14,027,700.00	15.9%	74,078,306.80
2202	OVERHEAD COST	88,106,006.80	7,314,800.00	14,027,700.00	15.9%	74,078,306.80
220201	TRAVEL & TRANSPORT - GENERAL	11,072,928.47	373,850.00	1,030,850.00	9.3%	10,042,078.47
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,290,141.70	77,850.00	77,850.00	1.8%	4,212,291.70
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,782,786.77	296,000.00	953,000.00	14.1%	5,829,786.77
220202	UTILITIES - GENERAL	10,304,991.04	769,400.00	1,534,900.00	14.9%	8,770,091.04
22020201	ELECTRICITY CHARGES	2,906,908.62	570,000.00	1,205,500.00	41.5%	1,701,408.62
22020202	TELEPHONE CHARGES	62,983.02	-	-	0.0%	62,983.02
22020203	INTERNET ACCESS CHARGES	1,937,939.08	155,000.00	285,000.00	14.7%	1,652,939.08
22020204	SATELLITE BROADCASTING ACCESS CHARGES	484,484.77	44,400.00	44,400.00	9.2%	440,084.77
22020205	WATER RATES	24,224.24	-	-	0.0%	24,224.24
22020206	SEWERAGE CHARGES	43,603.63	-	-	0.0%	43,603.63
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	4,844,847.69	-	-	0.0%	4,844,847.69
220203	MATERIALS & SUPPLIES - GENERAL	13,720,608.67	2,176,500.00	2,834,500.00	20.7%	10,886,108.67
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,906,908.62	256,500.00	266,500.00	9.2%	2,640,408.62
22020302	BOOKS	96,896.95	-	-	0.0%	96,896.95
22020303	NEWSPAPERS	24,224.24	-	-	0.0%	24,224.24
22020304	MAGAZINES & PERIODICALS	33,913.93	-	-	0.0%	33,913.93
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,906,908.62	-	628,000.00	21.6%	2,278,908.62
22020306	PRINTING OF SECURITY DOCUMENTS	1,453,454.31	-	-	0.0%	1,453,454.31
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	726,727.15	-	-	0.0%	726,727.15
22020308	FIELD & CAMPING MATERIALS SUPPLIES	145,345.43	-	-	0.0%	145,345.43
22020309	UNIFORMS & OTHER CLOTHING	339,139.34	-	20,000.00	5.9%	319,139.34
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	242,242.38	-	-	0.0%	242,242.38
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	4,844,847.69	1,920,000.00	1,920,000.00	39.6%	2,924,847.69
220204	MAINTENANCE SERVICES - GENERAL	8,381,586.51	880,000.00	1,448,400.00	17.3%	6,933,186.51
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,906,908.62	-	-	0.0%	2,906,908.62
22020402	MAINTENANCE OF OFFICE FURNITURE	1,308,108.88	338,500.00	602,200.00	46.0%	705,908.88
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	678,278.68	125,000.00	133,000.00	19.6%	545,278.68
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,259,660.40	-	89,500.00	7.1%	1,170,160.40
22020405	MAINTENANCE OF PLANTS/GENERATORS	968,969.54	-	32,500.00	3.4%	936,469.54
22020406	OTHER MAINTENANCE SERVICES	1,162,763.45	416,500.00	591,200.00	50.8%	571,563.45
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	96,896.95	-	-	0.0%	96,896.95
220205	TRAINING - GENERAL	1,937,939.08	-	-	0.0%	1,937,939.08
22020501	LOCAL TRAINING	1,937,939.08	-	-	0.0%	1,937,939.08
220206	OTHER SERVICES - GENERAL	2,906,908.62	278,850.00	674,050.00	23.2%	2,232,858.62
22020601	SECURITY SERVICES	1,937,939.08	206,850.00	566,050.00	29.2%	1,371,889.08
22020602	OFFICE RENT	678,278.68	-	-	0.0%	678,278.68
22020605	CLEANING & FUMIGATION SERVICES	290,690.86	72,000.00	108,000.00	37.2%	182,690.86

Benue State Government Budget Performance Report 2025 Q2 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	11,632,479.31	748,400.00	3,160,400.00	27.2%	8,472,079.31
22020701	FINANCIAL CONSULTING	440,881.14	-	-	0.0%	440,881.14
22020702	INFORMATION TECHNOLOGY CONSULTING	387,587.82	-	-	0.0%	387,587.82
22020703	LEGAL SERVICES	242,242.38	-	-	0.0%	242,242.38
22020708	MEDICAL CONSULTING	193,793.91	-	-	0.0%	193,793.91
22020709	AUDITING OF ACCOUNTS	6,298,302.00	748,400.00	2,260,400.00	35.9%	4,037,902.00
22020710	OTHER GENERAL SERVICES	4,069,672.06	-	900,000.00	22.1%	3,169,672.06
220208	FUEL & LUBRICANTS - GENERAL	7,121,926.11	707,800.00	1,629,600.00	22.9%	5,492,326.11
22020801	MOTOR VEHICLE FUEL COST	4,844,847.69	495,300.00	1,194,600.00	24.7%	3,650,247.69
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	339,139.34	-	222,500.00	65.6%	116,639.34
22020803	PLANT / GENERATOR FUEL COST	1,937,939.08	212,500.00	212,500.00	11.0%	1,725,439.08
220209	FINANCIAL CHARGES - GENERAL	387,587.82	-	-	0.0%	387,587.82
22020901	BANK CHARGES (OTHER THAN INTEREST)	48,448.48	-	-	0.0%	48,448.48
22020902	INSURANCE PREMIUM	339,139.34	-	-	0.0%	339,139.34
220210	MISCELLANEOUS EXPENSES GENERAL	20,639,051.17	1,380,000.00	1,715,000.00	8.3%	18,924,051.17
22021001	REFRESHMENT & MEALS	2,906,908.62	50,000.00	50,000.00	1.7%	2,856,908.62
22021002	HONORARIUM & SITTING ALLOWANCE	4,844,847.69	250,000.00	250,000.00	5.2%	4,594,847.69
22021003	PUBLICITY & ADVERTISEMENTS	2,906,908.62	940,000.00	1,140,000.00	39.2%	1,766,908.62
22021004	MEDICAL EXPENSES-LOCAL	242,242.38	-	-	0.0%	242,242.38
22021006	POSTAGES & COURIER SERVICES	242,242.38	-	-	0.0%	242,242.38
22021007	WELFARE PACKAGES	968,969.54	-	-	0.0%	968,969.54
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,937,939.08	-	-	0.0%	1,937,939.08
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,744,145.17	-	-	0.0%	1,744,145.17
22021021	SPECIAL DAYS/CELEBRATIONS	4,844,847.69	140,000.00	275,000.00	5.7%	4,569,847.69
23	CAPITAL EXPENDITURE	1,040,434,863.85	30,138,043.39	30,138,043.39	2.9%	1,010,296,820.46
2301	FIXED ASSETS PURCHASED	254,838,988.68	-	-	0.0%	254,838,988.68
230101	PURCHASE OF FIXED ASSETS - GENERAL	254,838,988.68	-	-	0.0%	254,838,988.68
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	254,838,988.68	-	-	0.0%	254,838,988.68
2302	CONSTRUCTION / PROVISION	735,343,952.12	-	-	0.0%	735,343,952.12
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	735,343,952.12	-	-	0.0%	735,343,952.12
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	8,236,241.08	-	-	0.0%	8,236,241.08
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	717,418,015.66	-	-	0.0%	717,418,015.66
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	9,689,695.39	-	-	0.0%	9,689,695.39
2305	OTHER CAPITAL PROJECTS	50,251,923.04	30,138,043.39	30,138,043.39	60.0%	20,113,879.65
230501	ACQUISITION OF NON TANGIBLE ASSETS	50,251,923.04	30,138,043.39	30,138,043.39	60.0%	20,113,879.65
23050103	MONITORING AND EVALUATION	50,251,923.04	30,138,043.39	30,138,043.39	60.0%	20,113,879.65

3.C Primary Healthcare Capital Expenditure by Project

Table 24: Primary Healthcare Capital Expenditure by Project

Benue State Government Budget Performance Report 2025 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
011100100100 - Governor's Office	PURCHASE OF HEALTH MEDICAL EQUIPMENTS: 5NO.BED,1NO. OPERATTING TABLE, SETS OF SURGICAL	218,018,146.21	-	-	0.0%	218,018,146.21	
011100500100 - Sustainable Development Goals	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 9NO PHCS IN 3 SENATORIAL	717,418,015.66	-	-	0.0%	717,418,015.66	
011102000100 - Benue State Social Investment	PURCHASE OF HEALTH / MEDICAL EQUIPMENT: OPERATING ROOM SOLUTION, VENTILATOR, ANESTHESIA	7,751,756.31	-	-	0.0%	7,751,756.31	
052100200100 - Benue State Health Insurance	MONITORING AND EVALUATION OF ALL BASELINE FACILITIES	50,251,923.04	30,138,043.39	30,138,043.39	60.0%	20,113,879.65	
054400100100 - Ministry of Humanitarian Affairs and	PROCUREMENT OF EMERGENCY STOCK OF MEDICINES AND HEALTH RELATED SUPPLIES AND LOGISTICS	29,069,086.16	-	-	0.0%	29,069,086.16	
054400100100 - Ministry of Humanitarian Affairs and	CONSTRUCTION OF OFFICE BUILDING FOR BENUE STATE DRUG AND SUBSTANCE ABUSE PREVENTION	8,236,241.08	-	-	0.0%	8,236,241.08	
054400100100 - Ministry of Humanitarian Affairs and	CONSTRUCTION OF DRUG REHABILITATION CENTRES ACROSS THE 3 SENATORIAL ZONES IN THE STATE	9,689,695.39	-	-	0.0%	9,689,695.39	

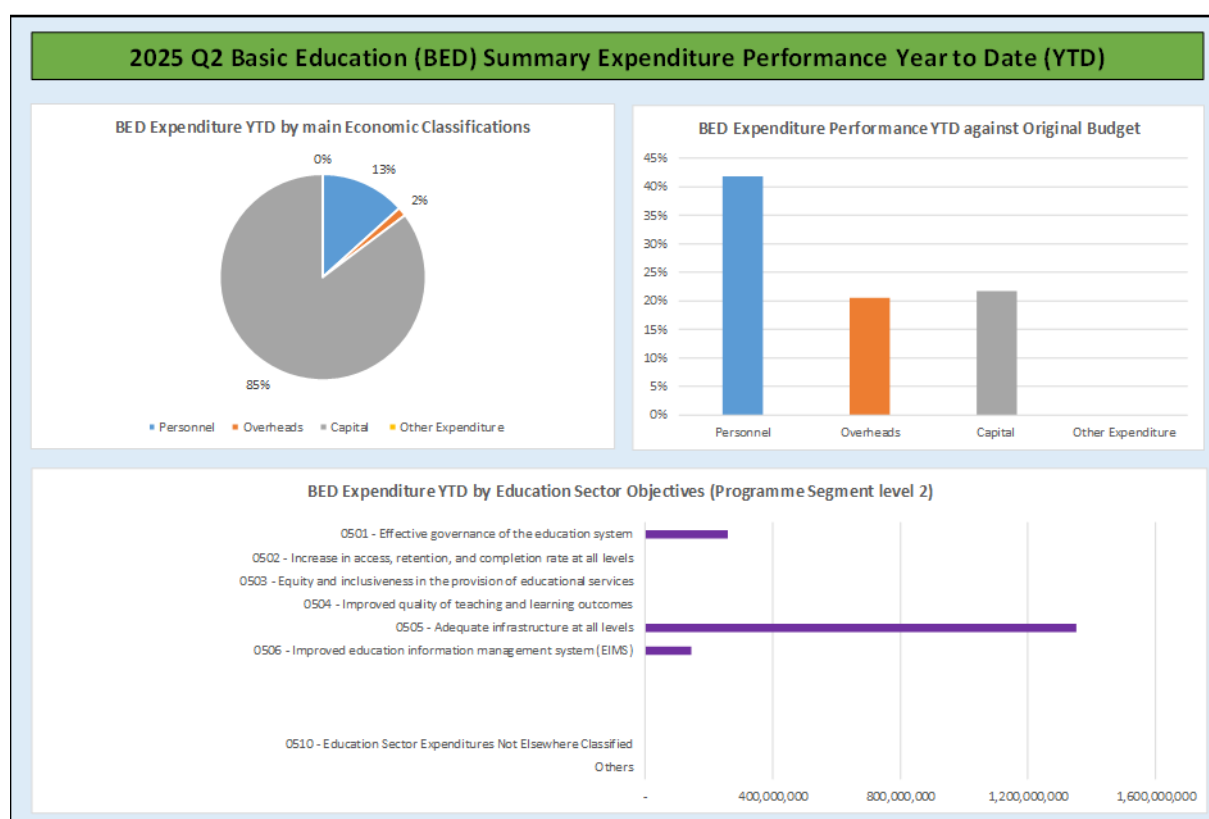
4 Basic Education Budget Performance

4.A Overview

The approved Basic Education budget for the 2025 fiscal year is ₦7,565,772,377.17, comprising a cumulative total of ₦2,424,112,872.57 from the Administration Sector and ₦5,141,659,504.60 from the Social Sector.

In the second quarter of 2025, the Basic Education budget performance shows an expenditure of ₦1,461,484,056.05 with a cumulative (Q1 – Q2) total of ₦1,755,444,278.40, representing 23.2% of the total approved Basic Education budget. Furthermore, while the Social Sector expended ₦1,755,356,020.78, achieving 34.1% of its approved budget, the Administration Sector recorded ₦88,257.62 budget performance representing 0.0% during the period under review.

Figure 4: Summary of Basic Education Budget Performance Year to Date



4.B Budget Implementation Reports by NCOA Segment

Table 25: Basic Education Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2025 Q2 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	7,565,772,377.17	1,461,484,056.05	1,755,444,278.40	23.2%	5,810,328,098.77
010000000000	ADMINISTRATION SECTOR:	2,424,112,872.57	88,257.62	88,257.62	0.0%	2,424,024,614.95
011100000000	Government House Administration	1,698,209,342.64	88,257.62	88,257.62	0.0%	1,698,121,085.02
011100500100	Sustainable Development Goals (SDGs)	72,072,584.85	-	-	0.0%	72,072,584.85
011110100100	Bureau of Special Projects & Infrastructure	1,626,136,757.79	88,257.62	88,257.62	0.0%	1,626,048,500.17
015600000000	Ministry of Communications and Digital Economy	725,903,529.93	-	-	0.0%	725,903,529.93
015600100100	Ministry of Communications and Digital Economy	725,903,529.93	-	-	0.0%	725,903,529.93
050000000000	SOCIAL SECTOR:	5,141,659,504.60	1,461,395,798.43	1,755,356,020.78	34.1%	3,386,303,483.82
051700000000	Ministry of Education and Knowledge Management	5,141,659,504.60	1,461,395,798.43	1,755,356,020.78	34.1%	3,386,303,483.82
051700100100	Ministry of Education and Knowledge Management	19,261,176.49	-	-	0.0%	19,261,176.49
051700300100	Benue State Universal Basic Education Board (SUBEB)	5,122,398,328.11	1,461,395,798.43	1,755,356,020.78	34.3%	3,367,042,307.33

Table 26: Basic Education Expenditure by Functional Classification

Benue State Government Budget Performance Report 2025 Q2 - Basic Education Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	7,565,772,377.17	1,461,484,056.05	1,755,444,278.40	23.2%	5,810,328,098.77
709	EDUCATION	7,565,772,377.17	1,461,484,056.05	1,755,444,278.40	23.2%	5,810,328,098.77
7091	PRE-PRIMARY AND PRIMARY EDUCATION	5,794,948,824.35	1,461,484,056.05	1,755,444,278.40	30.3%	4,039,504,545.95
70912	PRIMARY EDUCATION	5,794,948,824.35	1,461,484,056.05	1,755,444,278.40	30.3%	4,039,504,545.95
7092	SECONDARY EDUCATION	1,770,823,552.82	-	-	0.0%	1,770,823,552.82
70921	LOWER SECONDARY EDUCATION	1,770,823,552.82	-	-	0.0%	1,770,823,552.82

Table 27: Basic Education Expenditure by Programme Classification

Benue State Government Budget Performance Report 2025 Q2 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	7,565,772,377.17	1,461,484,056.05	1,755,444,278.40	23.2%	5,810,328,098.77
05	Education	6,839,868,847.24	1,461,484,056.05	1,755,444,278.40	25.7%	5,084,424,568.84
0501	Effective governance of the education system	697,319,119.23	114,013,300.74	258,365,012.01	37.1%	438,954,107.22
0505	Adequate infrastructure at all levels	5,235,878,458.91	1,203,431,115.68	1,353,039,626.75	25.8%	3,882,838,832.15
0506	Improved education information management system (EIMS)	906,671,269.10	144,039,639.63	144,039,639.63	15.9%	762,631,629.47
11	Information Communication and Technology	725,903,529.93	-	-	0.0%	725,903,529.93
1110	Information Communication and Technology - General	725,903,529.93	-	-	0.0%	725,903,529.93

Table 28: Basic Education Expenditure by Economic Classification

Benue State Government Budget Performance Report 2025 Q2 - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	7,565,772,377.17	1,461,484,056.05	1,755,444,278.40	23.2%	5,810,328,098.77
2	EXPENDITURES	7,565,772,377.17	1,461,484,056.05	1,755,444,278.40	23.2%	5,810,328,098.77
21	PERSONNEL COST	558,636,070.44	96,934,067.39	233,879,360.02	41.9%	324,756,710.42
2101	SALARY	558,636,070.44	96,934,067.39	233,879,360.02	41.9%	324,756,710.42
210101	SALARIES AND WAGES	558,636,070.44	96,934,067.39	233,879,360.02	41.9%	324,756,710.42
21010101	SALARY	558,636,070.44	96,934,067.39	233,879,360.02	41.9%	324,756,710.42
22	OTHER RECURRENT COSTS	119,421,872.30	17,079,233.35	24,485,651.99	20.5%	94,936,220.31
2202	OVERHEAD COST	119,421,872.30	17,079,233.35	24,485,651.99	20.5%	94,936,220.31
220201	TRAVEL & TRANSPORT - GENERAL	13,739,549.44	2,782,350.00	4,451,768.64	32.4%	9,287,780.80
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,651,053.79	1,590,500.00	1,590,500.00	34.2%	3,060,553.79
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,836,926.98	1,191,850.00	2,861,268.64	41.9%	3,975,658.34
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,251,568.68	-	-	0.0%	2,251,568.68
220202	UTILITIES - GENERAL	4,542,102.85	-	-	0.0%	4,542,102.85
22020201	ELECTRICITY CHARGES	3,511,765.24	-	-	0.0%	3,511,765.24
22020203	INTERNET ACCESS CHARGES	1,030,337.61	-	-	0.0%	1,030,337.61
220203	MATERIALS & SUPPLIES - GENERAL	35,447,206.84	3,211,650.00	3,211,650.00	9.1%	32,235,556.84
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,651,672.27	750,000.00	750,000.00	11.3%	5,901,672.27
22020302	BOOKS	3,698,350.02	-	-	0.0%	3,698,350.02
22020305	PRINTING OF NON SECURITY DOCUMENTS	12,005,821.66	1,752,650.00	1,752,650.00	14.6%	10,253,171.66
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	13,091,362.89	709,000.00	709,000.00	5.4%	12,382,362.89
220204	MAINTENANCE SERVICES - GENERAL	20,508,729.45	3,034,000.00	4,659,518.37	22.7%	15,849,211.08
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,068,667.49	1,488,000.00	1,948,518.37	24.1%	6,120,149.12
22020402	MAINTENANCE OF OFFICE FURNITURE	281,001.17	-	-	0.0%	281,001.17
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,938,012.46	-	875,000.00	12.6%	6,063,012.46
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,505,851.10	1,546,000.00	1,546,000.00	44.1%	1,959,851.10
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,270,278.72	-	290,000.00	22.8%	980,278.72
22020406	OTHER MAINTENANCE SERVICES	444,918.51	-	-	0.0%	444,918.51
220205	TRAINING - GENERAL	5,584,991.85	1,741,750.00	1,741,750.00	31.2%	3,843,241.85
22020501	LOCAL TRAINING	4,648,321.29	1,741,750.00	1,741,750.00	37.5%	2,906,571.29
22020502	INTERNATIONAL TRAINING	936,670.55	-	-	0.0%	936,670.55
220206	OTHER SERVICES - GENERAL	1,067,804.43	-	-	0.0%	1,067,804.43
22020602	OFFICE RENT	458,968.57	-	-	0.0%	458,968.57
22020603	RESIDENTIAL RENT	374,668.22	-	-	0.0%	374,668.22
22020605	CLEANING & FUMIGATION SERVICES	234,167.64	-	-	0.0%	234,167.64
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,344,474.81	-	-	0.0%	1,344,474.81
22020701	FINANCIAL CONSULTING	749,336.44	-	-	0.0%	749,336.44
22020702	INFORMATION TECHNOLOGY CONSULTING	595,138.36	-	-	0.0%	595,138.36
220208	FUEL & LUBRICANTS - GENERAL	13,414,059.01	3,416,000.00	5,715,624.49	42.6%	7,698,434.52
22020801	MOTOR VEHICLE FUEL COST	5,529,353.61	2,006,000.00	2,570,277.55	46.5%	2,959,076.06
22020803	PLANT / GENERATOR FUEL COST	7,884,705.39	1,410,000.00	3,145,346.94	39.9%	4,739,358.45
220209	FINANCIAL CHARGES - GENERAL	52,543.62	25,851.75	25,851.75	49.2%	26,691.87
22020901	BANK CHARGES (OTHER THAN INTEREST)	52,543.62	25,851.75	25,851.75	49.2%	26,691.87
220210	MISCELLANEOUS EXPENSES GENERAL	23,720,410.02	2,867,631.60	4,679,488.74	19.7%	19,040,921.28
22021001	REFRESHMENT & MEALS	4,054,846.83	593,450.00	593,450.00	14.6%	3,461,396.83
22021002	HONORARIUM & SITTING ALLOWANCE	2,753,811.43	774,000.00	974,000.00	35.4%	1,779,811.43
22021003	PUBLICITY & ADVERTISEMENTS	3,268,980.23	472,000.00	883,857.14	27.0%	2,385,123.09
22021004	MEDICAL EXPENSES-LOCAL	1,453,454.31	-	-	0.0%	1,453,454.31
22021007	WELFARE PACKAGES	7,584,596.14	150,000.00	1,350,000.00	17.8%	6,234,596.14

Benue State Government Budget Performance Report 2025 Q2 - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	636,935.98	-	-	0.0%	636,935.98
22021009	SPORTING ACTIVITIES	290,367.87	-	-	0.0%	290,367.87
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	467,634.57	108,181.60	108,181.60	23.1%	359,452.97
22021021	SPECIAL DAYS/CELEBRATIONS	3,209,782.65	770,000.00	770,000.00	24.0%	2,439,782.65
23	CAPITAL EXPENDITURE	6,887,714,434.43	1,347,470,755.31	1,497,079,266.38	21.7%	5,390,635,168.04
2301	FIXED ASSETS PURCHASED	4,682,035,152.32	1,030,100,087.14	1,070,702,473.25	22.9%	3,611,332,679.07
230101	PURCHASE OF FIXED ASSETS - GENERAL	4,682,035,152.32	1,030,100,087.14	1,070,702,473.25	22.9%	3,611,332,679.07
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,049,460,353.29	886,060,447.51	926,662,833.62	30.4%	2,122,797,519.67
23010113	PURCHASE OF COMPUTERS	1,632,574,799.03	144,039,639.63	144,039,639.63	8.8%	1,488,535,159.40
2302	CONSTRUCTION / PROVISION	1,585,940,194.23	317,282,410.55	426,288,535.52	26.9%	1,159,651,658.71
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,585,940,194.23	317,282,410.55	426,288,535.52	26.9%	1,159,651,658.71
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,025,658,846.40	-	-	0.0%	1,025,658,846.40
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	488,208,762.98	317,282,410.55	426,288,535.52	87.3%	61,920,227.47
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	72,072,584.85	-	-	0.0%	72,072,584.85
2303	REHABILITATION / REPAIRS	600,477,911.39	88,257.62	88,257.62	0.0%	600,389,653.77
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	600,477,911.39	88,257.62	88,257.62	0.0%	600,389,653.77
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	600,477,911.39	88,257.62	88,257.62	0.0%	600,389,653.77
2305	OTHER CAPITAL PROJECTS	19,261,176.49	-	-	0.0%	19,261,176.49
230501	ACQUISITION OF NON TANGIBLE ASSETS	19,261,176.49	-	-	0.0%	19,261,176.49
23050101	RESEARCH AND DEVELOPMENT	19,261,176.49	-	-	0.0%	19,261,176.49

4.C Basic Education Capital Expenditure by Project

Table 29: Basic Education Capital Expenditure by Project

Benue State Government Budget Performance Report 2025 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
011100500100 - Sustainable Development Goals	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 9No 3- CLASSROOM BLOCKS	72,072,584.85	-	-	0.0%	72,072,584.85	
011110100100 - Bureau of Special Projects &	RENOVATION OF GOVT. GIRLS MODEL(EXCHANGE) SEC. SCH ALIADI AND GOVERNMENT COLLEGE	600,477,911.39	88,257.62	88,257.62	0.0%	600,389,653.77	
011110100100 - Bureau of Special Projects &	CONSTRUCTION OF SCHOOL FOR THE GIFTED AND TALENTED, MAKURDI	1,025,658,846.40	-	-	0.0%	1,025,658,846.40	
015600100100 - Ministry of Communications and	PROCUREMENT, CONFIGURATION, SUPPLY, AND INSTALLATION OF 2,000 UNITS OF VARIED COMPUTER	324,750,140.90	-	-	0.0%	324,750,140.90	
015600100100 - Ministry of Communications and	Construction of ICT Units for 92 MDAs in the state	401,153,389.03	-	-	0.0%	401,153,389.03	
051700100100 - Ministry of Education and Knowledge	THREE DAY CAPACITY BUILDING OF 300 NUTRITION AND PHYSICAL & HEALTH NUTRITION TEACHERS IN 3	19,261,176.49	-	-	0.0%	19,261,176.49	
051700300100 - Benue State Universal Basic	CONSTRUCTION OF NEW OFFICE BLOCK - SUBEB H/QTRS.	1,074,808,092.68	-	-	0.0%	1,074,808,092.68	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - GBOKO ZONAL OFFICE	16,319,269.18	2,554,173.65	2,554,173.65	15.7%	13,765,095.53	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - K/ALA ZONAL OFFICE	16,319,269.18	2,554,173.65	2,554,173.65	15.7%	13,765,095.53	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - MAKURDI ZONAL OFFICE	16,319,269.18	2,554,173.65	2,554,173.65	15.7%	13,765,095.53	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - OKPOKWU ZONAL OFFICE	16,319,269.18	2,554,173.65	2,554,173.65	15.7%	13,765,095.53	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - OTUKPO ZONAL OFFICE	16,319,269.18	2,554,173.65	2,554,173.65	15.7%	13,765,095.53	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - VANDEIKYA ZONAL OFFICE	16,319,269.18	2,554,173.65	2,554,173.65	15.7%	13,765,095.53	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-ADO LGEA	16,319,269.18	6,725,432.04	8,117,984.45	49.7%	8,201,284.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-AGATU LGEA	16,319,269.18	6,725,432.04	8,117,984.45	49.7%	8,201,284.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-APA LGEA	16,319,269.18	6,725,432.04	8,117,984.45	49.7%	8,201,284.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-BURUKU LGEA	16,319,269.18	6,725,432.04	8,117,984.45	49.7%	8,201,284.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GBOKO LGEA	16,319,269.18	6,403,037.74	8,144,080.15	49.9%	8,175,189.03	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GUMA LGEA	16,319,269.18	6,725,432.04	8,117,984.45	49.7%	8,201,284.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GWER/E LGEA	16,319,269.18	6,725,432.04	8,117,984.45	49.7%	8,201,284.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-GWER/W LGEA	16,319,269.18	6,725,432.04	8,117,984.45	49.7%	8,201,284.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-K/ALA LGEA	16,319,269.18	6,403,037.74	8,144,080.15	49.9%	8,175,189.03	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-KONSHISHA	16,319,269.18	6,725,432.04	8,117,984.45	49.7%	8,201,284.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-KWANDE LGEA	16,319,269.18	6,725,432.04	8,117,984.45	49.7%	8,201,284.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-LOGO LGEA	16,319,269.18	6,725,432.04	8,117,984.45	49.7%	8,201,284.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-MAKURDI LGEA	16,319,269.18	6,403,037.74	8,144,080.15	49.9%	8,175,189.03	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OBI LGEA	16,319,269.18	6,725,432.04	8,117,984.45	49.7%	8,201,284.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS:50-OGBADIBO LGEA	16,319,269.18	6,725,432.04	8,117,984.45	49.7%	8,201,284.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OHIMINI LGEA	16,319,269.18	6,725,432.04	8,117,984.45	49.7%	8,201,284.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OJU LGEA	16,319,269.18	6,725,432.04	8,117,984.45	49.7%	8,201,284.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OKPOKWU LGEA	16,319,269.18	6,403,037.74	8,144,080.15	49.9%	8,175,189.03	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-OTUKPO LGEA	16,319,269.18	6,403,037.74	8,144,080.15	49.9%	8,175,189.03	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-TARKA LGEA	16,319,269.18	6,725,432.04	8,117,984.45	49.7%	8,201,284.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-UKUM LGEA	16,319,269.18	6,725,432.04	8,117,984.45	49.7%	8,201,284.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-USHONGO LGEA	16,319,269.18	6,725,432.04	8,117,984.45	49.7%	8,201,284.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50-VANDEIKYA LGEA	16,319,269.18	6,403,037.74	8,144,080.15	49.9%	8,175,189.03	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - VANDEIKYA ZONAL OFFICE	16,319,269.18	7,990,560.25	7,990,560.25	49.0%	8,328,708.93	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-ADO LGEA	21,962,547.77	7,990,560.25	10,909,500.84	49.7%	11,053,046.93	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-AGATU LGEA	20,660,252.71	9,750,895.59	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-APA LGEA	20,660,252.71	9,750,895.59	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-BURUKU LGEA	20,660,252.71	9,750,895.59	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OKPOKWU LGEA	21,962,547.77	10,402,888.73	10,402,888.73	47.4%	11,559,659.04	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-GUMA LGEA	21,962,547.77	10,402,888.73	10,402,888.73	47.4%	11,559,659.04	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-GWER/E LGEA	20,660,252.71	9,750,895.59	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-GWER/W LGEA	20,660,252.71	9,750,895.59	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-K/ALA LGEA	21,962,547.77	10,402,888.73	10,402,888.73	47.4%	11,559,659.04	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-KONSHISHA	20,660,252.71	9,750,895.59	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-KWANDE LGEA	23,264,842.83	11,433,433.11	11,433,433.11	49.1%	11,831,409.72	

Benue State Government Budget Performance Report 2025 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-LOGO LGEA	20,660,252.71	9,750,895.59	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-MAKURDI LGEA	21,962,547.77	10,402,888.73	10,402,888.73	47.4%	11,559,659.04	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OBI LGEA	20,660,252.71	9,750,895.59	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OGBADIBO LGEA	21,962,547.77	10,402,888.73	10,402,888.73	47.4%	11,559,659.04	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OHIMINI LGEA	20,660,252.71	9,750,895.59	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OJU LGEA	21,962,547.77	10,402,888.73	10,402,888.73	47.4%	11,559,659.04	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OKPOKWU LGEA	20,660,252.71	9,750,895.59	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-OTUKPO LGEA	21,962,547.77	10,402,888.73	10,402,888.73	47.4%	11,559,659.04	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-TARKA LGEA	20,660,252.71	9,750,895.59	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-UKUM LGEA	20,660,252.71	9,750,895.59	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-USHONGO LGEA	20,660,252.71	9,750,895.59	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100-VANDEIKYA LGEA	20,660,252.71	9,750,895.59	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: SUBEB H/QTRS.	18,218,449.47	8,533,895.59	8,533,895.59	46.8%	9,684,553.88	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - GBOKO	21,962,547.77	10,084,193.03	10,593,307.32	48.2%	11,369,240.45	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - GBOKO	20,660,252.71	9,540,857.69	10,049,971.98	48.6%	10,610,280.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - MAKURDI	20,660,252.71	9,540,857.69	10,049,971.98	48.6%	10,610,280.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - OKPOKWU	20,660,252.71	9,540,857.69	10,049,971.98	48.6%	10,610,280.73	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - OTUKPO	21,962,547.77	10,084,193.03	10,593,307.32	48.2%	11,369,240.45	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - VANDEIKYA	21,962,547.77	10,084,193.03	10,593,307.32	48.2%	11,369,240.45	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TELEVISION SETS - 3 - SUBEB H/QTRS.	20,660,252.71	9,241,781.30	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: AIR CONDITIONER - 15 units - SUBEB H/QTRS, MKD.	23,264,842.83	8,533,895.59	8,533,895.59	36.7%	14,730,947.24	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 5 - SUBEB H/QTRS.	21,962,547.77	10,912,003.02	10,912,003.02	49.7%	11,050,544.76	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - GBOKO ZONAL OFFICE	20,660,252.71	10,260,009.88	10,260,009.88	49.7%	10,400,242.84	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - K/ALA ZONAL OFFICE	20,660,252.71	10,260,009.88	10,260,009.88	49.7%	10,400,242.84	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - MAKURDI ZONAL OFFICE	20,660,252.71	10,260,009.88	10,260,009.88	49.7%	10,400,242.84	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - OKPOKWU ZONAL OFFICE	21,962,547.77	10,912,003.02	10,912,003.02	49.7%	11,050,544.76	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - OTUKPO ZONAL OFFICE	20,660,252.71	10,260,009.88	10,260,009.88	49.7%	10,400,242.84	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - VANDEIKYA ZONAL OFFICE	21,962,547.77	10,912,003.02	10,912,003.02	49.7%	11,050,544.76	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 6 - GBOKO LGEA OFFICE	20,660,252.71	9,750,895.59	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 6 - OTUKPO LGEA OFFICE	21,962,547.77	10,402,888.73	10,402,888.73	47.4%	11,559,659.04	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 5 - BURUKU LGEA OFFICE	21,962,547.77	10,402,888.73	10,402,888.73	47.4%	11,559,659.04	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 5 - TARKAA LGEA OFFICE	20,660,252.71	9,750,895.59	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 3 - K/ALA LGEA OFFICE	20,660,252.71	9,750,895.59	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 3 - VANDEIKYA LGEA OFFICE	20,660,252.71	9,750,895.59	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: REFRIDGERATORS: 4 - SUBEB H/QTRS.	20,660,252.71	9,750,895.59	9,750,895.59	47.2%	10,909,357.12	
051700300100 - Benue State Universal Basic	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: PURCHASE OF PLASTIC CHAIRS FOR	490,438,209.79	242,965,597.29	242,965,597.29	49.5%	247,472,612.50	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 84 NO. COMPUTERS FOR SUBEB HQTRS.	382,800,782.79	-	-	0.0%	382,800,782.79	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GBOKO ZONAL OFFICE.	21,962,547.77	6,522,626.10	6,522,626.10	29.7%	15,439,921.67	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KATSINA-ALA ZONAL OFFICE.	20,660,252.71	5,502,995.99	5,502,995.99	26.6%	15,157,256.72	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR MAKURDI ZONAL OFFICE.	20,660,252.71	5,502,995.99	5,502,995.99	26.6%	15,157,256.72	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OKPOKWU ZONAL OFFICE.	20,660,252.71	5,502,995.99	5,502,995.99	26.6%	15,157,256.72	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OTUKPO ZONAL OFFICE.	21,962,547.77	6,522,626.10	6,522,626.10	29.7%	15,439,921.67	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR VANDEIKYA ZONAL OFFICE.	21,962,547.77	6,522,626.10	6,522,626.10	29.7%	15,439,921.67	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR ADO LGEA.	20,660,252.71	6,522,626.10	6,522,626.10	31.6%	14,137,626.61	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR AGATU LGEA.	20,660,252.71	5,502,995.99	5,502,995.99	26.6%	15,157,256.72	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR APA LGEA.	21,962,547.77	6,522,626.10	6,522,626.10	29.7%	15,439,921.67	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR BURUKU LGEA.	20,660,252.71	5,502,995.99	5,502,995.99	26.6%	15,157,256.72	

Benue State Government Budget Performance Report 2025 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GBOKO LGEA.	23,264,842.83	9,580,156.94	9,580,156.94	41.2%	13,684,685.89	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GUMA LGEA.	20,660,252.71	5,502,995.99	5,502,995.99	26.6%	15,157,256.72	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GWER-EAST LGEA.	21,962,547.77	6,522,626.10	6,522,626.10	29.7%	15,439,921.67	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GWER-WEST LGEA.	20,660,252.71	5,502,995.99	5,502,995.99	26.6%	15,157,256.72	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KATSINA-ALA LGEA.	21,962,547.77	6,522,626.10	6,522,626.10	29.7%	15,439,921.67	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KONSHISHA LGEA.	20,660,252.71	5,502,995.99	5,502,995.99	26.6%	15,157,256.72	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KWANDE LGEA.	21,962,547.77	6,522,626.10	6,522,626.10	29.7%	15,439,921.67	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR LOGO LGEA.	20,660,252.71	5,502,995.99	5,502,995.99	26.6%	15,157,256.72	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR MAKURDI LGEA.	21,962,547.77	6,522,626.10	6,522,626.10	29.7%	15,439,921.67	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OBI LGEA.	20,660,252.71	5,502,995.99	5,502,995.99	26.6%	15,157,256.72	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OGBADIBO LGEA.	20,660,252.71	5,502,995.99	5,502,995.99	26.6%	15,157,256.72	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OHIMINI LGEA.	20,660,252.71	5,502,995.99	5,502,995.99	26.6%	15,157,256.72	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OJU LGEA.	20,660,252.71	5,502,995.99	5,502,995.99	26.6%	15,157,256.72	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OKPOKWU LGEA.	18,218,449.47	2,490,415.53	2,490,415.53	13.7%	15,728,033.94	
051700300100 - Benue State Universal Basic	PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OTUKPO LGEA.	17,443,273.84	1,726,484.39	1,726,484.39	9.9%	15,716,789.45	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR ADO LGEA	21,962,547.77	16,241,692.95	21,598,255.49	98.3%	364,292.28	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR AGATU LGEA	20,660,252.71	12,120,376.92	16,451,164.23	79.6%	4,209,088.48	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR APA LGEA	20,660,252.71	12,120,376.92	16,451,164.23	79.6%	4,209,088.48	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR BURUKU LGEA	20,660,252.71	14,201,995.40	18,532,782.71	89.7%	2,127,470.00	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GBOKO LGEA	21,962,547.77	16,241,692.95	21,598,255.49	98.3%	364,292.28	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GUMA LGEA	21,962,547.77	14,160,074.47	19,516,637.01	88.9%	2,445,910.76	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GWER EAST LGEA	20,660,252.71	12,120,376.92	16,451,164.23	79.6%	4,209,088.48	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GWER WEST LGEA	20,660,252.71	12,120,376.92	16,451,164.23	79.6%	4,209,088.48	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR KATSINA-ALA LGEA	21,962,547.77	16,241,692.95	21,598,255.49	98.3%	364,292.28	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR KONSHISHA LGEA	20,660,252.71	12,120,376.92	16,451,164.23	79.6%	4,209,088.48	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR KWANDE LGEA	23,264,842.83	17,663,590.07	23,062,854.64	99.1%	201,988.19	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR LOGO LGEA	20,660,252.71	12,120,376.92	16,451,164.23	79.6%	4,209,088.48	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR MAKURDI LGEA	21,962,547.77	16,241,692.95	21,721,593.15	98.9%	240,954.62	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OBI LGEA	20,660,252.71	12,120,376.92	16,451,164.23	79.6%	4,209,088.48	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OGBADIBO LGEA	21,962,547.77	16,241,692.95	21,598,255.49	98.3%	364,292.28	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OHIMINI LGEA	20,660,252.71	12,120,376.92	16,451,164.23	79.6%	4,209,088.48	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OJU LGEA	21,962,547.77	16,241,692.95	21,598,255.49	98.3%	364,292.28	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OKPOKWU LGEA	20,660,252.71	12,120,376.92	16,451,164.23	79.6%	4,209,088.48	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OTUKPO LGEA	21,962,547.77	16,241,692.95	21,598,255.49	98.3%	364,292.28	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR TARKA LGEA	20,660,252.71	12,120,376.92	16,451,164.23	79.6%	4,209,088.48	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR UKUM LGEA	20,660,252.71	12,120,376.92	16,451,164.23	79.6%	4,209,088.48	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR USHONGO LGEA	20,660,252.71	12,120,376.92	16,451,164.23	79.6%	4,209,088.48	
051700300100 - Benue State Universal Basic	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR VANDEIKYA LGEA	20,660,252.71	12,120,376.92	16,451,164.23	79.6%	4,209,088.48	